Environmental Data Summary FY2025

Scope1	Scope2	Total （thousand t-CO2e)
550	257	807

1. Independent Assurance

The environmental data for fiscal year 2025 marked with ★ has been assured by KPMG AZSA Sustainability Co., Ltd. under the International Standards on Assurance Engagements 3000 and 3410. The assurance report is provided at the end of this report.

2. GHG Emissions

2-1. Scope1, 2

		Unit：thousand t-CO2e	FY2021	FY2022	FY2023	FY2024	FY2025	Assurance
Total Scope1＋2	**Total（Market based method）**		-	-	782	777	807	★
	Consolidated	Scope1	-	-	577	581	550	★
		Scope2	-	-	204	196	257	★
Total Scope1＋2	**Total（Location based method)**		941	958	785	799	820	★
	Consolidated	Scope1	722	751	577	581	550	★
		Scope2	219	207	207	219	269	★
Scope1	Non energy-related CO2 and GHGs other than CO2		-	-	-	48.7	52.2	★
	Consolidated	Non energy-related CO2	-	-	-	0.3	0.6	
		Methane (CH4)	-	-	-	41.1	44.9	
		Dinitrogen monoxide (N2O)	-	-	-	2.6	2.5	
		Hydrofluorocarbons (HFCs)	-	-	-	4.8	4.1	
		Perfluorocarbons (PFCs)	-	-	-	-	-	
		Sulfur hexafluoride (SF6)	-	-	-	-	-	
		Nitrogen trifluoride (NF3)	-	-	-	-	-	
Scope2	Non energy-related CO2 and GHGs other than CO2		-	-	-	5.8	6.7	★
	Consolidated	Non energy-related CO2	-	-	-	-	-	
		Methane (CH4)	-	-	-	0.4	0.4	
		Dinitrogen monoxide (N2O)	-	-	-	5.5	6.4	
Total Scope1＋2	**Total（Market based method）**		-	-	0.9	0.03	0.03	★
	Non-consolidated	Scope1	-	-	0.02	0.02	0.02	★
		Scope2	-	-	0.91	0.01	0.01	★
Total Scope1＋2	**Total（Location based method)**		1.21	1.13	1.16	1.13	1.13	★
	Non-consolidated	Scope1	0.03	0.02	0.02	0.02	0.02	★
		Scope2	1.18	1.11	1.13	1.10	1.11	★

2-1. Scope1, 2

Boundary of Data	Consolidated	Sojitz Corporation, all domestic and overseas consolidated subsidiaries, and unincorporated joint ventures subject to reporting under the operational control approach.
	Non-consolidated	Sojitz Corporation: Head office, Kansai Office, and branches (Hokkaido, Tohoku and Nagoya)
Scope of calculation	Up to FY2023: CO2 emissions from the combustion of fossil fuels (coal, oil, and gas). From FY2024 onward: The following emission sources are added to those covered up to FY2023: CO2 ：Coal production. CH4 ： Fuel usage in facilities and machinery for fuel combustion and coal production. N2O ： Fuel usage in facilities and machinery for fuel combustion. HFCs ： Leakage of refrigerants (HFCs) from commercial refrigeration and air conditioning equipment in the marine food products and processing businesses.	
Emission factors	[For electricity]	
	Market based method:	(In Japan) We use the base emission factors of electricity suppliers published by the Ministry of the Environment and the Ministry of Economy, Trade and Industry (updated January 9, 2026). (Overseas) We use emission factors of each electricity supplier in principle; if such factors are unavailable, emission factors based on the location based method are used.
	Location based method:	(In Japan) We use the national average emission factor published by the Ministry of the Environment and the Ministry of Economy, Trade and Industry (updated January 9, 2026). (Overseas) We use the factors according to country, as published by the International Energy Agency (IEA).
	[For Energy-related CO2 from fuel] Emission factors used for fuel are those specified under the “Act on Promotion of Global Warming Countermeasures” for the calculation, reporting, and publication of greenhouse gas emissions.	
	[GHG emissions other than energy-related CO2]	
	Global Warming Potential (GWP):	Up to FY2024, the 100-year values from the Intergovernmental Panel on Climate Change (IPCC) Fifth Assessment Report (AR5) are used. From FY2025 onward, the 100-year values from the IPCC Sixth Assessment Report (AR6) are used.
	Coal production:	Emission factors are based on those published under Australia’s National Greenhouse and Energy Reporting (NGER) scheme and on gas measurement data.
	Combustion of fuels (facilities and equipment):	The calculation methods and emission factors defined under the system for the calculation, reporting, and publication of greenhouse gas emissions are used, and for calculating fuel usage in heavy machinery at coal mines, emission factors from the United States Environmental Protection Agency (EPA) are used.
Others	The lower level of non-consolidated GHG emissions based on the market based method reflects the use of renewable electricity at the Head Office (from FY2024) and the Kansai Office (from FY2023).	

2-2. Scope3

			Unit：thousand t-CO2e	FY2025	Assurance
Scope3 Total				62,080	
	Consolidated	Scope 3 category breakdow			
		1	Purchased goods and services	20,463	
		2	Capital goods	29	
		3	Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	1,227	
		4	Upstream transportation and distribution	8,597	
		5	Waste generated in operations	14	
		6	Business travel	2	
		7	Employee commuting	1	
		8	Upstream leased assets	–	
		9	Downstream transportation and distribution	(included in Category 4)	
		10	Processing of sold products	1,011	
		11	Use of sold products	26,323	
		12	End-of-life treatment of sold products	2,457	
		13	Downstream leased assets	98	
		14	Franchises	–	
		15	Investments	1,857	
Boundary of Data	Sojitz Corporation, major consolidated subsidiaries (domestic and overseas) and unincorporated joint ventures subject to reporting emissions under the operational control approach.				
Scope of calculation	Clear instances of double counting (the same emission source reported by multiple companies within the data scope) have been excluded from the calculations.				
	Instances in which Sojitz cannot identify the final products made using intermediate products sold by a Group company have been excluded from the calculations for category 10.				
	Products that directly emit GHG when in use (such as automobiles and machinery) have been included in the calculations for category 11.				
	Sojitz performs calculations for Scope3 emissions using methodologies and assumptions set by the company. Figures include both third-party verified and unverified emissions.				
Emission factors	Calculated with the emission factors specified in the "Emissions Unit Values for Accounting of Greenhouse Gas Emissions, etc., by Organizations Throughout the Supply Chain," published by the Ministry of Economy, Trade, and Industry and the Ministry of the Environment, as well as, where necessary, emission factors specified under the system for the calculation, reporting, and publication of greenhouse gas emissions and those published by other industry organizations.				

		Unit：t-CO2e	FY2021	FY2022	FY2023	FY2024	FY2025	Assurance
Logistics-related	Non-consolidated		10,828	8,980	8,718	5,208	3,902	
Business travel			178	1,266	1,718	1,913	1,922	
Employee commuting			756	702	743	814	818	
Boundary of Data	Sojitz Corporation							
Scope of calculation	Logistics-related	Emissions from domestic freight transportation for which Sojitz Corporation acts as a consignor under Japan's Act on Rationalization of Energy Use and Shift to Non-fossil Energy (Energy Conservation Law)						
	Business travel	Refers to flights to/from Japan taken by Sojitz Corporation employees. We have divided business trip destinations into six areas and selected a major airport from each area to use in determining distances for the calculation of passenger kilometer data.						
	Employee commuting	Emissions from trains and buses used by Sojitz Corporation employees.						
Emission factors	Logistics-related	Calculated in accordance with the Energy Conservation Law.						
	Business travel	Calculated with the emission factors specified in the "Emissions Unit Values for Accounting of Greenhouse Gas Emissions, etc., by Organizations Throughout the Supply Chain," published by the Ministry of Economy, Trade, and Industry and the Ministry of the Environment.						
	Employee commuting							
Other	Logistics-related	Initiatives: Energy reduction initiatives include modal shifts, selecting the most appropriate type of vehicle, and strategically selecting transportation routes.						

2-3. Scope1, 2 and 3 emissions for supply chains

				Unit：thousand t-CO2e	FY2025	Assurance
Power sector Thermal coal	Total for supply chain Scope1＋2＋3				11,505	★
		Total Scope1＋2			69	
		Total Scope3			11,437	
		Scope 3 category breakdown		Calculation methods / Other		
		1	Purchased goods and services	Calculated by multiplying the production of thermal coal traded by Sojitz by emission factors.	548	
		2	Capital goods	Calculated by multiplying the capital investment by emission factors.	0.07	
		3	Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Calculated by multiplying the fuel and electricity consumption by Emission factors.	3	
		4	Upstream transportation and distribution	Calculated by multiplying the sold thermal coal traded by Sojitz (including that from the mines in which Sojitz holds equity interests) by transportation distance and Emission factors, or by multiplying fuel consumption by Emission factors. Transportation distance is calculated up until the trader in the case where the sales destination is a trader and Sojitz is unable to ascertain the destination beyond them.	122	
		5	Waste generated in operations	Calculated by multiplying the waste generated in operations by emission factors.	0.03	
		6	Business travel	–	–	
		7	Employee commuting	–	–	
		8	Upstream leased assets	Not applicable based on the specific attributes of the business.	–	
		9	Downstream transportation and distribution	–	–	
		10	Processing of sold products	Not applicable based on the specific attributes of the business.	–	
		11	Use of sold products	Calculated by multiplying the thermal coal traded by Sojitz by emission factors.	10,763	
		12	End-of-life treatment of sold products	Not applicable based on the specific attributes of the business.	–	
		13	Downstream leased assets	Not applicable based on the specific attributes of the business.	–	
		14	Franchises	Not applicable based on the specific attributes of the business.	–	
		15	Investments	–	–	
Power sector Oil & Gas	Total for supply chain Scope1＋2＋3				1,494	★
		Total Scope1＋2			–	
		Total Scope3			1,494	
		Scope 3 category breakdown		Calculation methods / Other		
		Category1～14		Not applicable based on the specific attributes of the business.	–	
		15	Investments	The sum of the emissions from the power plants of the companies in which Sojitz holds equity interest, calculated by multiplying the fuel and electricity consumption by emission factors, and the emissions calculated by multiplying the production of oil and gas by emission factors.	1,494	

Boundary of Data	Sojitz Corporation, all domestic and overseas consolidated subsidiaries, and unincorporated joint ventures subject to reporting under the operational control approach.
Scope of calculation	Power sector supply chain (Sojitz Group's supply chain related to thermal coal interests, thermal coal sales, and oil and gas power generation-related businesses).
	In order to assess risks related to decarbonization, Sojitz conducts analysis of GHG emissions for the entire supply chain (Scope1, Scope2, and Scope3).
	We prioritize refining our quantitative data in the power sector as it accounts for high GHG emissions and has a large-scale impact on our business.
Emission factors	Calculated with the emission factors specified in the "Emissions Unit Values for Accounting of Greenhouse Gas Emissions, etc., by Organizations Throughout the Supply Chain," published by the Ministry of Economy, Trade, and Industry and the Ministry of the Environment, as well as, where necessary, emission factors specified under the system for the calculation, reporting, and publication of greenhouse gas emissions.

2-3. Scope1, 2 and 3 emissions for supply chains

				Unit：thousand t-CO2e	FY2025	Assurance
Steel sector Coking coal	Total for supply chain Scope1＋2＋3				5,127	★
		Total Scope1＋2			62	
		Total Scope3			5,065	
		Scope 3 category breakdown		Calculation methods / Other		
		1	Purchased goods and services	Calculated by multiplying the production of coking coal traded by Sojitz by emission factors.	118	
		2	Capital goods	Calculated by multiplying the capital investment by emission factors.	12	
		3	Fuel- and energy-related activities (not included in Scope 1 or Scope 2)	Calculated by multiplying the fuel and electricity consumption by Emission factors.	8	
		4	Upstream transportation and distribution	Calculated by multiplying the sold coking coal traded by Sojitz (including that from the mines in which Sojitz holds equity interests) by transportation distance and Emission factors, or by multiplying fuel consumption by Emission factors. Transportation distance is calculated up until the trader in the case where the sales destination is a trader and Sojitz is unable to ascertain the destination beyond them.	41	
		5	Waste generated in operations	Calculated by multiplying the waste generated in operations by emission factors.	1	
		6	Business travel	–	–	
		7	Employee commuting	–	–	
		8	Upstream leased assets	Not applicable based on the specific attributes of the business.	–	
		9	Downstream transportation and distribution	–	–	
		10	Processing of sold products	Not applicable based on the specific attributes of the business.	–	
		11	Use of sold products	Calculated by multiplying the coking coal traded by Sojitz by emission factors.	4,525	
		12	End-of-life treatment of sold products	Not applicable based on the specific attributes of the business.	–	
		13	Downstream leased assets	Not applicable based on the specific attributes of the business.	–	
		14	Franchises	Not applicable based on the specific attributes of the business.	–	
		15	Investments	Scope1 and Scope2 emissions of the coal mines in which Sojitz holds equity interest.	361	

Boundary of Data	Sojitz Corporation, all domestic and overseas consolidated subsidiaries, and unincorporated joint ventures subject to reporting under the operational control approach.
Scope of calculation	Steel making sector supply chain (Sojitz Group's supply chain related to coking coal interests and coking coal sales). In order to assess risks related to decarbonization, Sojitz conducts analysis of GHG emissions for the entire supply chain (Scope1, Scope2, and Scope3). We prioritize refining our quantitative data in the sector as it accounts for high GHG emissions and has a large-scale impact on our business.
Emission factors	Calculated with the emission factors specified in the "Emissions Unit Values for Accounting of Greenhouse Gas Emissions, etc., by Organizations Throughout the Supply Chain," published by the Ministry of Economy, Trade, and Industry and the Ministry of the Environment, as well as, where necessary, emission factors specified under the system for the calculation, reporting, and publication of greenhouse gas emissions.

2.4 Assumptions and Inherent Limitations in GHG Emissions Quantification

GHG emissions quantification is subject to uncertainty when measuring activity data, determining emission factors, and considering scientific uncertainty inherent in the Global Warming Potentials.

3. GHG Performance Indicators

		Unit： t-CO2e per person	FY2021	FY2022	FY2023	FY2024	FY2025	Assurance
GHG Emissions Intensity	Consolidated	(per Employee)	44.5	45.3	34.3	30.9	30.2	

Calculation method	GHG emissions by Sojitz Group companies worldwide, including Sojitz Corporation, divided by the number of employees belonging to consolidated subsidiaries worldwide.
Others	Until FY2023, the numerator was calculated based on CO2 emissions; from FY2024 onward, it has been calculated based on GHG emissions.

		Unit：TJ	FY2021	FY2022	FY2023	FY2024	FY2025	Assurance
Energy Consumption (Calorific value)	Consolidated		14,691	15,372	12,645	12,059	12,115	★
	Non-consolidated		10	10	10	10	10	★

Boundary of Data	Consolidated	Sojitz Corporation, all domestic and overseas consolidated subsidiaries, and unincorporated joint ventures subject to reporting under the operational control approach.
	Non-consolidated	Sojitz Corporation: Head office, Kansai Office, and branches (Hokkaido, Tohoku and Nagoya)

			Unit：thousand kWh	FY2021	FY2022	FY2023	FY2024	FY2025	Assurance
Electricity Consumption	Total electricity consumption（consolidated）			266,035	295,834	311,811	340,747	395,908	★
		-of total electricity, Amount of electric power from renewable energy used		760	3,015	8,929	45,419	52,425	
			- generated internally utilizing renewable resources	70	1,582	3,290	4,215	6,232	
			- purchased renewable energy electricity amounts	680	1,433	5,639	38,914	43,414	
			- purchased non-fossil fuel certificate	10	0	0	2,289	2,779	
	Total electricity consumption（Non-consolidated）			2,623	2,596	2,554	2,539	2,628	★
		-of total electricity, Amount of electric power from renewable energy used		10	0	223	2,516	2,605	
			- generated internally utilizing renewable resources	0	0	0	0	0	
			- purchased renewable energy electricity amounts	0	0	223	227	240	
			- purchased non-fossil fuel certificate	10	0	0	2,289	2,365	

Boundary of Data	Consolidated	Sojitz Corporation, all domestic and overseas consolidated subsidiaries, and unincorporated joint ventures subject to reporting under the operational control approach.
	Non-consolidated	Sojitz Corporation: Head office, Kansai Office, and branches (Hokkaido, Tohoku and Nagoya)
Others	Non-consolidated	From FY2024, Head office has been using renewable energy. Similarly, Kansai Office has been using renewable energy since the FY2023.

4. Water・Air

			Unit：million m³	FY2021	FY2022	FY2023	FY2024	FY2025	Assurance
Water	Water withdrawal by source（consolidated）			179.1	180.3	181.3	194.7	183.1	
		Freshwater total		4.5	5.0	5.4	5.6	6.9	★
			Tap water, industrial water	3.0	3.3	3.7	3.6	5.0	
			Groundwater	0.5	0.5	0.4	0.5	0.7	
			River water	1.1	1.2	1.2	1.5	1.2	
			Rainwater	0.0	0.0	0.0	0.0	0.0	
		Seawater		174.6	175.3	175.9	189.0	176.2	
	Water discharged according to discharge site（consolidated）			177.3	178.3	178.6	191.7	181.0	
		Freshwater total		3.5	3.7	3.4	3.3	4.6	
			River	2.7	2.9	2.8	2.7	4.0	
			Sewer	0.8	0.7	0.3	0.4	0.4	
			Underground seepage	0.0	0.0	0.1	0.0	0.0	
			Other	0.0	0.1	0.1	0.2	0.2	
		Ocean		173.8	174.7	175.2	188.3	176.4	
	Recycle Rate for Water Used（consolidated）			3%	1%	1%	1%	0.5%	
	Water Usage（Non-consolidated）			0.03	0.03	0.03	0.03	0.02	★

Boundary of Data	Consolidated	Sojitz Corporation, all domestic and overseas consolidated subsidiaries, and unincorporated joint ventures subject to reporting under the operational control approach.
	Non-consolidated	Sojitz Corporation: Head office, Kansai Office excluding branches (Hokkaido, Tohoku and Nagoya)
Calculation method	Recycle Rate	Amount of water recycled divided by total usage.
	Non-consolidated	Water usage has been calculated based on estimated intensities: per employee through FY2024 and per floor area from FY2025 onward.

			Unit：t	FY2021	FY2022	FY2023	FY2024	FY2025	Assurance
Water pollutants	Consolidated	COD		601	551	500	662	588	
		BOD		427	441	403	497	248	

Boundary of Data	Consolidated	Sojitz Corporation, all domestic and overseas consolidated subsidiaries, and unincorporated joint ventures subject to reporting under the operational control approach.

			Unit：t	FY2021	FY2022	FY2023	FY2024	FY2025	Assurance
Air pollutants	Consolidated	NOx (Nitrogen Oxides)		2,255	2,516	1,656	1,348	894	
		SOx (Sulfur Oxides)		358	717	518	152	69	
		VOC (Volatile Organic Compounds)		210	195	195	180	171	

Boundary of Data	Consolidated	Sojitz Corporation, all domestic and overseas consolidated subsidiaries, and unincorporated joint ventures subject to reporting under the operational control approach.

5. Waste Discharge

		Unit：t	FY2021	FY2022	FY2023	FY2024	FY2025	Assurance
Waste	Consolidated	Waste Discharge	62,769	67,103	76,829	78,785	74,443	★
		- Recycled	18,000	32,939	15,736	10,851	12,750	
		- Disposed of (incl. hazardous waste)	44,768	34,163	61,093	67,935	61,693	
	Non-consolidated	Recycled	130	139	148	140	140	★
		Disposed of (incl. hazardous waste)	7	8	10	12	13	
		- of which hazardous waste※1	0.13	0.03	0.02	0.03	0.04	
		Recycle Rate※2	95%	94%	93%	92%	91%	★

Boundary of Data	Consolidated	Sojitz Corporation, all domestic and overseas consolidated subsidiaries, and unincorporated joint ventures subject to reporting under the operational control approach.
	Non-consolidated	Sojitz Corporation: Head office, Kansai Office excluding branches (Hokkaido, Tohoku and Nagoya)
Scope of calculation	Consolidated, Non-consolidated	Waste discharge is compiled based on the amount of waste sent to external contractors for treatment/disposal.
	Non-consolidated	※1 The total amount of specially controlled industrial waste generated by Sojitz Corporation (Head office, Kansai Office).
Others	Non-consolidated	※2 Office recycling target: Maintain a recycling rate of 90% for office waste since 2020.

		Unit：Thousand sheets: A4 equivalent	FY2021	FY2022	FY2023	FY2024	FY2025	Assurance
Paper Consumption	Non-consolidated		8,277	8,162	9,148	8,148	7,576	

Boundary of Data	Non-consolidated	Sojitz Corporation: Head office, Kansai Office

6. Independent Assurance Report

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Independent Practitioner's Limited Assurance Report

To the Representative Director, President & CEO of Sojitz Corporation

Conclusion

We have performed a limited assurance engagement on whether selected environmental performance indicators (the "subject matter information" or the "SMI") presented in Sojitz Corporation's (the "Company") Environmental Data Summary FY2025 (the "Environmental Data Summary") for the year ended March 31, 2026 have been prepared in accordance with the criteria (the "Criteria"), which are established by the Company and are explained in the Environmental Data Summary. The SMI subject to the assurance engagement is indicated in the Environmental Data Summary with the symbol "★".

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Company's SMI for the year ended March 31, 2026 is not prepared, in all material respects, in accordance with the Criteria.

Basis for Conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*, and International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other information

Our conclusion on the SMI does not extend to any other information that accompanies or contains the SMI (hereafter referred to as "other information"). We have read the other information but have not performed any procedures with respect to the other information. We do not express any form of conclusions thereon.

Responsibilities for the SMI

Management of the Company are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the SMI that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the SMI and appropriately referring to or describing the criteria used; and
- preparing the SMI in accordance with the Criteria.

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Inherent limitations in preparing the SMI

As described in the Environmental Data Summary, GHG emissions quantification is subject to uncertainty when measuring activity data, determining emission factors, and considering scientific uncertainty inherent in the Global Warming Potentials. Hence, the selection by management of a different but acceptable measurement method, activity data, emission factors, and relevant assumptions or parameters could have resulted in materially different amounts being reported.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the SMI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to the Company's management.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the SMI that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the SMI and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- assessing the suitability of the criteria applied to prepare the SMI;
- conducting interviews with the relevant personnel of the Company to obtain an understanding of the key processes, relevant systems and controls in place over the preparation of the SMI;
- performing analytical procedures including trend analysis;
- identifying and assessing the risks of material misstatements;
- performing a site visit at Japan Vietnam Fertilizer Company which was determined through our risk assessment procedures;
- performing, on a sample basis, recalculation of amounts presented as part of the SMI;
- performing other evidence gathering procedures for selected samples; and
- evaluating whether the SMI was presented in accordance with the Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Kazuhiko Saito

Kazuhiko Saito

Engagement Partner

KPMG AZSA Sustainability Co., Ltd.

Tokyo Office, Japan

June 15, 2026