

## Independent Assurance Statement

May 23, 2024

Mr. Seiichiro Yamaguchi  
President and CEO  
Tosei Corporation

### 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Tosei Corporation (“the Company”) to provide limited assurance on the Company’s following data in the Fiscal Year 2023, CO<sub>2</sub> emissions (Scope1) 0.58 thousand t-CO<sub>2</sub>, (Scope2 market-based) 2.71 thousand t-CO<sub>2</sub>. The purpose of this process is to express our conclusion on whether the CO<sub>2</sub> emissions were calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the CO<sub>2</sub> emissions. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

### 2. Procedures Performed

We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out include:

- Interviewing the Company’s responsible personnel to understand the Company’s standards.
- Reviewing the Company’s standards.
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the CO<sub>2</sub> emissions were calculated in accordance with the Company’s standards.

### 3. Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the CO<sub>2</sub> emissions have not been calculated in all material respects in accordance with the Company’s standards.

We have no conflict of interest relationships with the Company.



Takashi Fukushima  
Representative Director  
Sustainability Accounting Co., Ltd.