

Independent Assurance Statement

May 21, 2026

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 of the fixed assets of the Company and activities related to the corporate functions of its group companies for the Fiscal Year 2025: CO₂ emissions (Scope1) 0.8 thousand t-CO₂, (market-based Scope2) 1.8 thousand t-CO₂. The purpose of this process is to express our conclusion on whether the CO₂ emissions were calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the CO₂ 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 CO₂ 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 CO₂ 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.