

## Independent Assurance Statement

August 30, 2024

Mr. Shinji Tanaka  
Representative Director, President  
UACJ Corporation

### 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by UACJ Corporation (“the Company”) to provide limited assurance on the following data of the Company group for the fiscal year 2023, 467 thousand t-CO<sub>2</sub> for Scope1, 446 thousand t-CO<sub>2</sub> for location-based Scope2 and 4.89 million t-CO<sub>2e</sub> for Scope3 (categories 1,2,3,4,5,6,7,12), 17.2 million GJ for energy consumption, 240 million kWh for purchased electricity from renewable energy sources (collectively, “the Environmental Performance Indicators”). The purpose of this process is to express our conclusion on whether the Environmental Performance Indicators were calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the Environmental Performance Indicators. 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 included:

- 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 Environmental Performance Indicators 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 Environmental Performance Indicators 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.