

## Independent Assurance Statement

October 26, 2022

Mr. Toshiki Nakayama  
Representative Director President and CEO of MIRAIT ONE Corporation

### 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by MIRAIT ONE Corporation ("the Company") to provide limited assurance on Company's following consolidated data including group companies during the fiscal year 2021, that were 67.9 thousand t-CO<sub>2</sub> of CO<sub>2</sub>emissions for Scope1, 21.3 thousand t-CO<sub>2</sub> of CO<sub>2</sub> emissions for Scope2 and 2.41 million t-CO<sub>2</sub>e of CO<sub>2</sub> emissions for Scope3 (categories 1, 2, 3, 5, 6, 7, 11, 12, 13).

The purpose of this process is to express our conclusion on whether CO<sub>2</sub> emissions were calculated in accordance with the Company's standards. The Company's management is responsible for calculating 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 included:

- Interviewing the Company's responsible personnel to understand the Company's standards and 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 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.