Independent Assurance Report

Mr. Yuji Nakazawa
Representative Director and President, President and Executive Officer
Kojima Co.,Ltd.

We, SOCOTEC Certification Japan (hereafter "SOCOTEC"), have performed a limited assurance engagement, in response to the entrustment from Kojima Co.,Ltd. (hereafter "the Company"), in order to provide an opinion as to whether the subject matter information ("GHG Emissions Calculation Report for the Year Ended August 2024" (period: 1 September 2023 to 31 August 2024)) of the Company meets the criteria in all material respects.

1 Subject Matter Information and Criteria

The subject matter information for our assurance is "a report on greenhouse gas emissions (Scope 1, Scope 2 (location-based and market-based)) and all other indirect greenhouse gas emissions that occur in a company's value chain (Scope 3 (Categories: 1, 2, 3, 4, 5, 6, 7, 11, 12, 13))" covering the operations and activities of the Company described in "GHG Emissions Calculation Report for the Year Ended August 2024" (period: 1 September 2023 to 31 August 2024).

The criteria for preparing subject matter information are "GHG Emissions Calculation Rules (Scope1,2) (Ver1.0)" and "GHG Emissions Calculation Rules (Scope3) (Ver1.0)".

Subject matter information period: 1 September 2023 to 31 August 2024						
GHG emissions			All other indirect GHG emissions that occur in a company's value chain			
Scope 1:	1,568	t-CO2	Scope 3: 2,191,175 t-CO2e			
Scope 2: location-based	31,912	t-CO2	Breakdown (t-CO2e)			
market-based	31,430	t-CO2	Category 1: 421,881	Category 2: 5,143	Category 3: 5,399	
			Category 4: 32,802	Category 5: 6,195	Category 6: 377	
			Category 7: 3,282	Category 11: 1,708,351	Category 12: 6,448	
			Category 13: 1,297			

2 Management Responsibility

"GHG Emissions Calculation Report for the Year Ended August 2024" (period: 1 September 2023 to 31 August 2024) was prepared by the management of the Company, who is responsible for the integrity of the assertions, statements, and claims made therein (including the assertions over which we have been engaged to provide limited assurance), the collection, quantification and presentation of all data and information in the report, and applied criteria, analysis and publication.

The management of the Company is responsible for maintaining adequate records and internal controls that are designed to support the reporting process and ensure that "GHG Emissions Calculation Report for the Year Ended August 2024" (period: 1 September 2023 to 31 August 2024) is free from material misstatement whether intentional or negligent.

3 Assurance Practitioner's Responsibility

The responsibility of SOCOTEC is to express a limited assurance conclusion as to whether the subject matter information has been prepared in compliance with the criteria in all material respects.

SOCOTEC performed limited assurance engagement in accordance with the verification procedures stipulated by SOCOTEC and "JIS Q 14064-3:2023 (ISO 14064-3:2019) Specification with guidance for the verification and validation of greenhouse gas statements".

The procedures implemented in the limited assurance engagement are limited in their type, timing and scope as compared to the procedures implemented in the reasonable assurance engagement. As a result, our limited assurance engagement does not provide as high assurance as reasonable assurance engagement.

Our procedures performed depend on the assurance professional practitioner's judgement, including the risk of material misstatement, whether due to fraud or error. Our conclusion was not designed to provide assurance on internal controls.

We believe that we have obtained the evidence to provide a basis for the conclusion for limited assurance.

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4 Assurance Procedures

The procedures that SOCOTEC has conducted are based on professional judgment and include, but are not limited to:

- Evaluation of policies and procedures created by the Company in relation to subject matter information
- Questions to the Company personnel to understand the above policies and procedures
- Verification that the target project meets eligibility requirements
- Matching with the basis data by trial calculation and recalculation
- Obtaining and collating material for important assumptions and other data
- Sites visited to confirm the calculation structure and procedures, data collection and implementation status of record control:
  Ikebukuro Headquarters / Kojima & BicCamera Kashiwa Store

5 Statement of Our Independence, Quality Control and Competence

SOCOTEC has introduced and maintained a comprehensive management system that conforms to the accreditation requirements of "ISO17021 Conformity assessment -- Requirements for bodies providing audit and certification of management systems". In addition, we have also established a management system according to "ISO14065 Greenhouse gases -- Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition". These meet the requirements of International Standard on Quality Management 1 by the International Auditing and Assurance Standards Board and Code of Ethics for Professional Accountants by International Ethics Standards Board for Accountants. We maintain a comprehensive quality control system that includes ethical rules, professional standards and documented policies and procedures for compliance with applicable laws and regulations.

The SOCOTEC Group is a comprehensive third-party organisation in inspection, testing and certification operations, and conducts management system certification services and training services related to quality, environment, labour and information security in countries around the world. Engaged in performance data and sustainability report assurance of environmental and social information, SOCOTEC affirms that it is independent of the organisation that has ordered the assurance engagement, its affiliated companies, and stakeholders, and that there is no possibility of impairing impartiality or conflict of interest.

We assure that the team engaged in the assurance is selected based on knowledge, experience in the relevant industry, and the competence requirements for this assurance engagement.

6 Use of Report

Our responsibility in performing our limited assurance activities is to the management of the company only in accordance with the terms for this engagement as agreed with the Company. We do not therefore assume any responsibility for any other purpose or to any other person or organisation.

7 Our Conclusion

On the basis of our procedures performed and evidence obtained nothing has come to our attention that causes us to believe that the subject matter information is not, in all material respects, prepared and reported in accordance with the stated criteria.

SOCOTEC Certification Japan

S. Futaba

Seigo Futaba
Managing Director
15 November 2024

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