

## Independent Assurance Statement

September 12, 2024

Mr. Ichio Otsuka  
Representative Director and President  
Toyo Seikan Group Holdings, Ltd.

### 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Toyo Seikan Group Holdings, Ltd. ("the Company") to provide limited assurance on the following data of the Company and consolidated subsidiaries in fiscal 2023 which are 383 kt-CO<sub>2</sub>e for Scope1, 747 kt-CO<sub>2</sub> for market-base Scope2 and 4.08 Mt-CO<sub>2</sub>e for Scope3 category 1. The purpose of this process is to express our conclusion on whether the GHG emissions were calculated in accordance with the Company's standards. The Company's management is responsible for calculating the GHG emissions. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

### 2. Procedures Performed

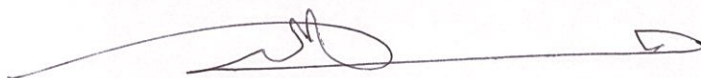
We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out included:

- Interviewing the Company's responsible personnel to understand the Company's standards
- Reviewing the Company's standards
- Visiting a factory
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the GHG 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 GHG 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.