![SusA - Sustainability Accounting Co.,Ltd.]

Independent Assurance Statement

August 2, 2024

Mr. Hirokazu Ishida
Representative Director and President
SANKI ENGINEERING CO., LTD.

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by SANKI ENGINEERING CO., LTD., ("the Company") to provide limited assurance on the Company's following data of the Company group for the fiscal year 2023: 2.52 kt-CO_2 for Scope1, 5.71 kt-CO_2 for location-based Scope2, 2.98 kt-CO_2 for market-based Scope2 and 4.08 Mt-CO_{2e} for Scope3 (categories 1,2,3,4,5,6,7,11,12,13), 24.4 GWh for energy consumption (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.