SUSA
Sustainability Accounting Co.,Ltd.

Independent Assurance Statement

August 29, 2025

Mr. Hidemune Sugahara
President, Co-CEO and COO

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by MIRAIT ONE Corporation ("the Company") to provide limited assurance on the Company's Performance Indicators during the fiscal year 2024 listed below. The purpose of this process is to express our conclusion on whether the Performance indicators were calculated in accordance with the Company's standards. The Company's management is responsible for calculating the 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 and reviewing the Company's standards
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the 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 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.

List of Performance Indicators

Themes		Coverage	FY2024 Results
Energy consumption		MIRAIT ONE group	288 GWh
CO_2 emissions	Scope 1		59.3 thousand t-CO_{2e}
	Scope 2 market-based		9.79 thousand t-CO_{2e}
	Scope 3 Category1,2,3,4,5,6,7,11,12,13 total		2.03 million t-CO_{2e}
	Scope 1	MIRAIT ONE group excluding Kokusai Kogyo Co., Ltd.	58.1 thousand t-CO_{2e}
	Scope 2 market-based		8.94 thousand t-CO_{2e}
	Scope 3 Category1,2,3,5,6,7,11,12,13 total		1.97 million t-CO_{2e}
	Scope 1	Kokusai Kogyo Co., Ltd.	1.19 thousand t-CO_{2e}
	Scope 2 market-based		0.85 thousand t-CO_{2e}
	Scope 3 Category1,2,3,4,5,6,7,11,12,13 total		55.1 thousand t-CO_{2e}

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