

Independent Assurance Statement

March 31, 2023

Mr. Shingo Hamada,
President & CEO,
Nissui Corporation

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Nissui Corporation, referred as “the Company” below, to provide limited assurance on the environmental performance data of the Company and all of its consolidated companies during the fiscal year 2021, 7,099TJ of energy consumption, 207kt-CO₂ (Scope 1), 135kt-CO₂ (Scope 2, market-based) and 2,546kt-CO₂ (Scope3 Category1,2,3,4,5,6,7,12). The purpose of this process is to express our conclusion on whether the environmental performance data was calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the environmental performance data. 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 include:

- 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 recalculation to determine whether the environmental performance data was made 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 data has 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.