

Independent Assurance Statement

July 11, 2023

Mr. Takeshi Hayakawa
President and Representative Director
TOA CORPORATION

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by TOA CORPORATION ("the Company") to provide limited assurance on the Company's following data of domestic and overseas construction works and offices during the fiscal year 2022, that were 495 GWh of the total amount of operational energy consumption, 124 thousand t-CO₂ of Scope 1 emissions, 2.67 thousand t-CO₂ of Scope 2 emissions in the market-based method and 1,532 thousand t-CO₂e of Scope 3 emissions (categories 1, 2, 3, 4, 5, 6, 7, 11, 12, 13) (collectively, "the Environmental performance data"). The purpose of this process is to express our conclusion on whether the Environmental performance data were 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 included:

- Interviewing the Company's responsible personnel to understand the Company's standards and reviewing the Company's standards
- Visiting one of the Company's construction sites
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the Environmental performance data 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 data 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.