



4 保証手続

SOCOTEC が実施した手続は、職業的専門家としての判断に基づいており、以下を含んでいるがそれらに限定されない。

- 会社が主題情報に関連して作成した方針や手続の評価
- 上記方針手続を理解するための会社担当者への質問
- 対象プロジェクトが適格性要件を満たしているかの確認
- 試算による根拠資料との照合、再計算
- 重要な仮定や他のデータに関する根拠資料の入手、照合
- 算定体制と手順の確認、データの収集及び記録管理の実施状況を確認するための視察先：
本社・総合エンジニアリングセンター

5 独立性と品質管理、力量の声明

SOCOTEC は、「ISO17021 適合性評価-マネジメントシステムの審査及び認証を行う機関に対する要求事項」の認定要求事項に適合する包括的なマネジメントシステムを導入し、維持している。又「ISO14065:2020 環境情報を妥当性確認及び検証する機関の一般原則及び要求事項」に従ってマネジメントシステムを確立している。これらは国際監査・保証基準審議会による国際品質マネジメント基準第1号並びに国際会計士倫理基準審議会による職業会計士の倫理規定における要求を満たすものであり、倫理規則、職業的専門家としての基準及び適用される法令及び規則の遵守に関する文書化した方針と手続を含む包括的な品質管理システムを維持している。

SOCOTEC グループは、検査、試験、認証業務における総合的な第三者機関であり、世界の国々で品質、環境、労働及び情報セキュリティにかかわるマネジメントシステム認証業務やトレーニングサービスを実施しており、環境、社会情報のパフォーマンスデータ及びサステナビリティ報告書保証業務を行っている。SOCOTEC は、本保証業務を依頼した組織やその関連会社、ステークホルダーからも独立しており、公平性を損なう可能性や利害の抵触がないことを断言する。

本保証業務に携わったチームは、知識や当該産業分野における経験、そして本保証業務に関する力量基準に基づき構成されていることを保証する。

6 報告書の利用

限定的保証業務における SOCOTEC の責任は、合意した条件に基づいて、会社の経営者にのみ負うものである。従って、目的にかかわらずそれ以外のいかなる個人や組織に関しても責任を負わない。

7 結論

SOCOTEC が実施した手続及び入手した証拠に基づいて、主題情報が規準に準拠して作成、開示されていないと信じさせる事項はすべての重要な点において認められなかった。

ソコテック・サーティフィケーション・ジャパン株式会社
執行役員社長 二場 誠吾

Seigo Futaba

2025年8月29日



Independent Assurance Report

Mr. Eiji Hosoi
Representative Director, President/Chief Executive Officer
Toyo Engineering Corporation

We, SOCOTEC Certification Japan (hereafter "SOCOTEC"), have performed a limited assurance engagement, in response to the entrustment from Toyo Engineering Corporation (hereafter the "Company"), in order to provide an opinion as to whether the subject matter information ("CY2024 GHG Emissions Calculation Report" (period: January 1st, 2024 to December 31st, 2024)) of the Company meets the criteria in all material respects.

1 Subject Matter Information and Criteria

The subject matter information for our assurance is a "report on greenhouse gas emissions (Scope 1, Scope 2 (location-based and market-based)) and other indirect greenhouse gas emissions that occur in the Company's value chain (Scope 3 (Categories: 1, 2, 3, 4, 5, 6, 7))" covering the Company and the consolidated subsidiaries and equity method affiliates (Consolidated Subsidiaries: one Domestic company and seven Overseas companies, and Equity Method Affiliates: one Overseas companies) engaged in plant engineering business described in the "CY2024 GHG Emissions Calculation Report" (period: January 1st, 2024 to December 31st, 2024).

The criteria for preparing subject matter information is the "GHG Emissions Calculation (Scope1&2) Rules (Ver. 3)" and "GHG Emissions Calculation (Scope3) Rules (Ver. 3)".

Subject matter information		period: January 1st, 2024 to December 31st, 2024		
<u>GHG emissions</u>		<u>Other indirect GHG emissions that occur in the Company's value chain</u>		
Scope 1 :	3,623 t-CO ₂ e	Scope 3: 589,987 t-CO ₂ e		
Scope 2 : location-based	10,834 t-CO ₂ e	Breakdown (t-CO ₂ e)		
market-based	7,345 t-CO ₂ e	Category 1: 522,248	Category 2: 26,237	Category 3: 1,928
Scope 1+2: location-based	14,457 t-CO ₂ e	Category 4: 27,420	Category 5: 3,734	Category 6: 5,339
market-based	10,967 t-CO ₂ e	Category 7: 3,081		
*The Scope 1 + 2 total is the aggregate result for each Scope, including decimals, and does not directly match the aggregate result that is rounded off for each Scope.				

2 Management Responsibility

The "CY2024 GHG Emissions Calculation Report" (period: January 1st, 2024 to December 31st, 2024) was prepared by the management of the Company, who is responsible for the integrity of the assertions, statements and claims made therein (including the assertions over which we have been engaged to provide limited assurance), the collection, quantification and presentation of all data and information in the report, and applied criteria, analysis and publication.

The management of the Company is responsible for maintaining adequate records and internal controls that are designed to support the reporting process and ensure that the "CY2024 GHG Emissions Calculation Report" (period: January 1st, 2024 to December 31st, 2024) is free from material misstatement whether intentional or negligent.

3 Assurance Practitioner's Responsibility

The responsibility of SOCOTEC is to express a limited assurance conclusion as to whether the subject matter information has been prepared in compliance with the criteria in all material respects.

We have performed limited assurance engagement in accordance with the verification procedures stipulated by SOCOTEC and "JIS Q 14064-3:2023 (ISO 14064-3:2019) Specification with guidance for the verification and validation of greenhouse gas statements".

The procedures performed in the limited assurance engagement are limited in their type, timing and scope as compared to the procedures performed in the reasonable assurance engagement. As a result, our limited assurance engagement does not provide as high assurance as reasonable assurance engagement.

Our procedures performed depend on the assurance professional practitioner's judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. Our conclusion was not designed to provide assurance on internal controls.

We believe that we have obtained the evidence to provide a basis for our limited assurance conclusions.



4 Assurance Procedures

The procedures that SOCOTEC has performed are based on professional judgement and include, but are not limited to:

- Evaluation of policies and procedures created by the Company in relation to subject matter information
- Inquiries to the Company personnel to understand the above policies and procedures
- Verification that the target project meets eligibility requirements
- Matching with the basis data by trial calculation and recalculation
- Obtaining and collating material for important assumptions and other data
- Sites visited to confirm the calculation structure and procedures, data collection and implementation status of record control:

Head Office / Engineering Center

5 Statement of Our Independence, Quality Management and Competence

SOCOTEC has introduced and maintained a comprehensive management system that conforms to the accreditation requirements of "ISO 17021 Conformity assessment - Requirements for bodies providing audit and certification of management systems". In addition, we have also established a management system according to "ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information". These meet the requirements of International Standard on Quality Management 1 by the International Auditing and Assurance Standards Board and Code of Ethics for Professional Accountants by International Ethics Standards Board for Accountants. We maintain a comprehensive quality management system that includes ethical rules, professional standards and documented policies and procedures for compliance with applicable laws and regulations.

The SOCOTEC Group is a comprehensive third-party organisation in testing, inspection and certification operations, and provides management system certification and training services related to quality, environment, labour and information security in countries around the world. Engaged in performance data and sustainability report assurance of environmental and social information, SOCOTEC affirms that it is independent of the organisation that has ordered the assurance engagement, its affiliated companies and stakeholders, and that there is no possibility of impairing impartiality or conflict of interest.

We assure that the team engaged in the assurance is selected based on knowledge and experience in the relevant industry, as well as the competence requirements for this assurance engagement.

6 Use of Report

Our responsibility in performing our limited assurance activities is to the management of the Company only in accordance with the terms for this engagement as agreed with the Company. We do not therefore assume any responsibility for any other purpose or to any other person or organisation.

7 Our Conclusion

On the basis of our procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the subject matter information is not, in all material respects, prepared and reported in accordance with the stated criteria.

SOCOTEC Certification Japan

Seigo Futaba

Managing Director

29 August 2025