

GHG Ref. No.: 651G

## Verification Statement

### TSUNEISHI HOLDINGS CORPORATION and its 29 affiliates

#### Scope of Verification Engagement

This Verification Statement is issued to TSUNEISHI HOLDINGS CORPORATION and its 29 affiliates.

Nippon Kaiji Kyokai (Headquarters: 4-7, Kioi-cho, Chiyoda-ku, Tokyo, Japan, hereinafter referred to as “the Society”) was commissioned by TSUNEISHI HOLDINGS CORPORATION (Head Office location: 1083 Tsuneishi, Numakuma-cho, Fukuyama, Hiroshima, Japan, hereinafter referred to as “the Applicant”) to assure and verify its Report for sustainable data of Waters and Papers usage (hereinafter referred to as “the Report for sustainable data”) for 2023 (January 1, 2023 to December 31, 2023).

The scope of the verification engagement includes the Applicant’s Head Office and its 29 affiliates as follows, and the scope is selected as the Applicant’s boundary. The consolidation method of the affiliates is based on “Operational Control” under the “Control Approach”.

- |   |   |
|---|---|
| -TSUNEISHI SHIPBUILDING Co., Ltd.                           | -TSUNEISHI HEAVY INDUSTRIES(CEBU), Inc.   |
| -TSUNEISHI GROUP (ZHOUSHAN)<br>SHIPBUILDING, Inc.           | -TSUNEISHI IRON WORKS Co., Ltd.           |
| -TSUNETETSU(CEBU), INC.                                     | -TSUNETETSU(ZHOUSHAN), Inc.               |
| -TSUNEISHI TRADING CO., Ltd.                                | -TSUNEISHI ENGINEERING Co., Ltd.          |
| -TSUNEISHI MIHO SHIPBUILDING Co., Ltd.                      | -TSUNEISHI KURE DOCKYARD CO., Ltd.        |
| -TSUNEISHI SOLUTIONS TOKYOBAY Co., Ltd.                     | -NIIGATA SHIPBUILDING & REPAIR, INC.      |
| -TSUNEISHI YURA DOCKYARD Co., Ltd.                          | -TSUNEISHI FACILITIES & CRAFT Co., Ltd.   |
| -KAMBARA KISEN Co., Ltd.                                    | -KAMBARA KISEN (CHINA) SHIPPING Co., Ltd. |
| -SHANGHAI KAMBARA INTERNATIONAL<br>TRANSPORTATION Co., Ltd. | -KAMBARA LOGISTICS Co., Ltd.              |
| -KAMBARA TUG & MARINE SERVICES Co., Ltd.                    | -TSUNEISHI KAMTECS CORPORATION            |
| -TOKO CORPORATION   | -SUNNY CREATION PLANNING CORPORATION      |
| -EARTH CREATE OFFICE Co., Ltd.                              | -FUTABA SANKYO Co., Ltd.                  |
| -TSUNEISHI KAMTECS RIKUUN Co., Ltd.                         | -YOSHIDA Co., Ltd.                        |
| -CYCLE TREND INDUSTRIES Sdn. Bhd                            | -TSUNEISHI LR Inc.                        |
| -SETOUCHI CRUISE, Inc.                                      | -TSUNEISHI HOLDINGS CORPORATION           |

**Applicable Standards**

1. GRI Standards
2. International Standard on Assurance Engagements 3000 (Revised) (ISAE 3000 (revised))
3. Usage of Waters and Papers Calculation Procedure (TSUNEISHI HOLDINGS CORPORATION)

**(Applied quantification methodology)**

4. GRI 3(Material topics), GRI 301(Materials) and GRI 303(Water and Effluents)

**Responsibility for the management of sustainable data**

The Applicant is responsible for preparing the Report for sustainable data and for maintaining effective internal controls over the data and information disclosed. The Society is responsible for carrying out the verification engagement in the Report for sustainable data in accordance with the contract made with the Applicant. It is the Applicant who, in the final instance, will approve the Report for sustainable data and it will continue to remain under the Applicant's responsibility.

**Verification Procedure**

Verification by the Society has been carried out in accordance with "GRI Standards" and "ISAE 3000(revised)" to ensure that the applicant's calculation engagements were correctly quantified through appropriate monitoring and calculations.

To form a conclusion, the verification engagement was undertaken using a sampling technique through the following process:

- Site visit to the Applicant's Head office and its affiliates
- Interview with the key personnel responsible for aggregating the usage of Waters and Papers, information management, and preparation for the Report of sustainable data
- Verification of the integrity of the information sources available at the visited sites and aggregation in the Head Office for Waters, Papers, and information included in the sustainable data
- Review of the management system for the sustainable data
- Confirmation of QA/QC system and double-check system during data entry

**Level of Assurance and Materiality**

The verification opinion declared in this Verification Statement was determined based on a limited level of assurance, which set the materiality at the professional judgment of the verifier.

**Verification Opinion**

## &lt;Unmodified opinion&gt;

Based on our verification engagement, nothing has come to our attention that causes us to believe that the Applicant is not in accordance with the applicable standards and that the selected quantification methodology and the Report for sustainable data are not materially correct. Further, there is no conflict of interest between the Society and the Applicant.

**Summary of Waters and Papers Usage**

Verified usage	2024
Waters usage (total)	1,784,455 m <sup>3</sup>
Papers usage (A4 basis)	24,199,874 sheets

August 29, 2025

**NIPPON KAIJI KYOKAI**  
Green Certification Department  
Lead Auditor



Yukihiro ENOKI

**NIPPON KAIJI KYOKAI**  
Business Assurance Division  
Director



Yoshiya YAMAGUCHI