

Verification Statement

TSUNEISHI GROUP CORPORATION

and its 29 affiliates

Scope of Verification Engagement

This Verification Statement is issued to TSUNEISHI GROUP 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 GROUP CORPORATION (Head Office location: 1083 Tsuneishi, Numakuma-cho, Fukuyama, Hiroshima, Japan, hereinafter referred to as the “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 2025 (January 1, 2025 to December 31, 2025).

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”.

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| -TSUNEISHI SHIPBUILDING Co.,Ltd. | -TSUNEISHI HEAVY INDUSTRIES (CEBU), Inc. |
| -TSUNEISHI GROUP (ZHOUSHAN) SHIPBUILDING, INC. | -TSUNEISHI IRON WORKS Co.,Ltd. |
| -TSUNETETSU(CEBU)INC. | -TSUNETETSU (ZHOUSHAN), Inc. |
| -TSUNEISHI ENGINEERING Co.,Ltd. | -TSUNEISHI MIHO SHIPBUILDING Co.,Ltd. |
| -TSUNEISHI KURE DOCKYARD Co.,Ltd. | -TSUNEISHI SOLUTIONS TOKYOBAY Co.,Ltd. |
| -TSUNEISHI YURA DOCKYARD Co., Ltd | -TSUNEISHI AKISHIMA LABORATORY Co.,Ltd. |
| -TSUNEISHI FACILITIES&CRAFT Co.,LTD. | -KAMBARA KISEN Co.,Ltd. |
| -KAMBARA KISEN (CHINA) SHIPPING CO.,Ltd. | -SHANGHAI KAMBARA INTERNATIONAL TRANSPORTATION Co.,Ltd |
| -KAMBARA LOGISTICS Co.,Ltd. | -KAMBARA TUG & MARINE SERVICES Co.,Ltd. |
| -TSUNEISHI KAMTECS CORPORATION | -TSUNEISHI KAMTECS HIGASHIHIROSHIMA CORPORATION |
| -CYCLE TREND INDUSTRIES SDN. BHD | -Sunny Creation Planning Corporation |
| -Yoshida Co.,Ltd | -Earth Create Co.,Ltd. |
| -Tsuneishi Kamtecs Rikuun Co., Ltd. | -Futaba Sankyo Co.,Ltd. |
| -TSUNEISHI CORPORATION | -TSUNEISHI AMUSEMENT VILLAGE INC. |
| -TSUNEISHI LAND & SEA INC. | -TSUNEISHI GROUP CORPORATION |

Applicable standards and references.

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

(Applied quantification methodologies)

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

Responsibility for the management of GHG 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 based on the results of strategic analysis and risk assessment, including the following:

- Site visit to the Applicant's Head office and its affiliates (TSUNEISHI KAMTECS CORPORATION FUKUYAMA PLANT and SAITAMA PLANT, TSUNEISHI MIHO SHIPBUILDING Co., Ltd HEAD OFFICE and MIHO PLANT). A complete check of the Waters and Papers usage data was performed for these sites.
- Interview with the key personnel responsible for aggregating the usage of Waters and Papers, information management, and preparation for the Report of sustainable data
- For group companies other than the four visited sites, verification was performed based on evidence and data selected through a sampling technique.
- Verification of the consistency between the information sources obtained during the site visits and the Applicant's aggregated results, regarding the information included in the Report for 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

<Unmodified opinion>

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	2025
Waters usage	1,590,973 m ³
Papers usage (A4 basis)	23,798,172

August 31, 2026

NIPPON KAIJI KYOKAI
Green Certification Department
Lead Auditor



Yukihiro ENOKI

NIPPON KAIJI KYOKAI
Director of Business Assurance
Division



Hiroshi SHIBAKO