

Independent Assurance Statement

June 26, 2024

Mr. Kenmin Asatani
Executive Officer
United Urban Investment Corporation

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by United Urban Investment Corporation (“the Investment Corporation”) to provide limited assurance on the Investment Corporation 's following data of all properties owned during December, 2022 to November, 2023, 51.7GWh of energy consumption, 2.97kt-CO₂ (Scope1), 15.4kt-CO₂ (Scope2, location-based), 99.1kt-CO₂ (Scope3 Category13), 2.80million m³ of water use, 5.10kt of waste emissions (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 Investment Corporation’s standards. The Investment Corporation'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 Investment Corporation’s responsible personnel to understand the Investment Corporation’s standards and reviewing the Investment Corporation’s standards.
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the Environmental performance data were calculated in accordance with the Investment Corporation’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 Investment Corporation’s standards.

We have no conflict of interest relationships with the Investment Corporation.



Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.