

Independent Assurance Statement

June 29, 2026

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 the properties owned from December, 2024 to November, 2025, 42.5 GWh of energy consumption, 2.77 kt-CO₂ for Scope 1, 11.7 kt-CO₂ for location-based Scope 2, 1 kt-CO₂ for market-based Scope 2, 368 kt-CO₂e for Scope 3 (Categories 1,2,3,11,12), 109 kt-CO₂ for Scope 3 (Category 13), 1.95 million m³ of water usage^{*1} and 6.90 kt of waste emissions^{*2} (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.

*1 Including all tenant-controlled properties (entire building)

*2 89 out of 138 properties including all tenant-controlled properties (entire building)

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:

- Reviewing the Investment Corporation’s standards
- Interviewing the Investment Corporation’s responsible personnel to understand the Investment Corporation’s standards
- Performing cross-checks on a sample basis and performing 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 with the Investment Corporation.



Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.