

The subject matter information for our assurance is "a report on greenhouse gas emissions (Scope 3 (Categories: 1, 2, 3, 4, 5, 6, 7, 8, 11, 12, 13))" covering the operations and activities in the consolidated state business of the Company in Japan described in "FY2019 Inter Mitsubishi Holdings Ltd. SCOPE3 Calculation Report".

The criteria for preparing subject matter information is "Inter Mitsubishi Holdings Ltd. SCOPE3 Calculation Rule".

#### Subject matter information

GHG emission data

1 April 2019 to 31 March 2020

GHG emission / Scope 3: 3,060,095 t-CO2e

Breakdown (t-CO2e)

Category 1: 3,060,095	Category 2: 18,176	Category 3: 25,791	Category 4: 282,260	Category 5: 4,712
Category 6: 7,268	Category 7: 8,298	Category 8: 568,221	Category 9: 51,221	Category 10: 8,579
Category 11: 1,124				

## 2 Management Responsibility

"FY2019 Inter Mitsubishi Holdings Ltd. SCOPE3 Calculation Report (period: April 2019 to March 2020)" 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, specification and presentation of all data and information in the report, and applied criteria, analyses and publications.

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 "FY2019 Inter Mitsubishi Holdings Ltd. SCOPE3 Calculation Report (period: April 2019 to March 2020)" is free from material misstatement whether due to fraud or error.

## 3 Assurance Practitioner's Responsibility

The responsibility of SDOCFEC 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 aspects.

## 5 Statement of Our Independence, Quality Control and Competence

SOCOTEC Certification International 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 14005 "Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition". These meet the requirements of "International Standard on Quality Control 1" by the International Auditing and Assurance Standards Board and "Code of ethics for Professional Accountants" by IESBA ("1"). We maintain a comprehensive quality control system that includes ethical rules, professional standards and procedural policies and procedures for compliance with applicable laws and regulations.

The SOCOTEC Group is a comprehensive third-party organization in inspection, testing and verification activities, and provides management system certification services 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 organization that has ordered the assurance engagement, its affiliated companies, and stakeholders, and that there is no possibility of impairing impartiality or objectivity of interest.

We assure that the team engaged in the assurance is selected based on knowledge, experience in the relevant industry, and 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 organization.

## 7 Our Conclusion

On the basis of our procedures performed and evidence obtained nothing has come to our attention that causes us to believe that the public good information based on environmental concepts assessed and assessed is consistent with the stated policy.