LRQA Independent Assurance Statement

Relating to PERSOL HOLDINGS CO., LTD.'s Environmental Data for the Fiscal Year 2025

This Assurance Statement has been prepared for PERSOL HOLDINGS CO., LTD. in accordance with our contract.

Terms of Engagement

LRQA Limited (hearafter "LRQA") was commissioned by PERSOL HOLDINGS CO., LTD. (hereafter "the Company") to provide independent assurance on its environmental data within its Integrated Report 2026 for the fiscal year 2025, that is, from 1 April 2025 to 31 March 2026(hereafter "the report"), against the assurance criteria below to a limited level of assurance using ISO 14064 - 3: 2019 for greenhouse gas data (GHG).

Our assurance engagement covered the Company and its domestic and overseas consolidated subsidiaries' operations and activities[1] and specifically the following requirements:

- Verifying conformance with the Company's reporting methodologies for the selected datasets:
- Evaluating the accuracy and reliability of data and information for only the selected indicators listed below:
  Environmental Data[2 3 4 5 6]
  - Scope 1 GHG emissions (tonnes CO_2e)
  - Scope 2 GHG emissions [Market-based] [Location-based] (tonnes CO_2)
  - Scope 3 GHG emissions [Category 1,2,3,4,5,6,7] (tonnes CO_2e)

Our assurance engagement excluded the data and information of the Company's suppliers, contractors and any third-parties mentioned in the report.

LRQA's responsibility is only to the Company. LRQA disclaims any liability or responsibility to others as explained in the end footnote. The Company's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of the Company.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the Company has not, in all material respects:

- Met the requirements of the criteria listed above; and
- Disclosed accurate and reliable performance data and information as summarized in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance[7] and at the materiality of the professional judgement of the verifier.

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1 Of the Company and its 161 domestic and overseas consolidated subsidiaries, 12 subsidiaries currently under review to determine the nature of their business activities were excluded from the calculation boundary. Accordingly, 149 entities were included in the calculation. Furthermore, Scope 2 GHG emissions exclude entities whose operations primarily rely on remote working arrangements or co-working spaces, where data collection is impracticable or operational control is not exercised. Accordingly, Scope 2 covers 134 domestic and overseas consolidated subsidiaries including the Company. For Scope 3 Category 3, data were collected from the same entities as those included within the Scope 1 and Scope 2 boundary.For Scope 3 Category 5, covered waste includes industrial waste generated in Japan and municipal waste from certain buildings where operational control is exercised and data are available. The scope also includes paper volumes processed through dissolution services commissioned by 17 consolidated companies. For overseas operations, only waste arising from the maintenance business of Programmed Maintenance Service Co. is included. Accordingly, Scope 3 Category 5 covers 56 domestic and overseas consolidated subsidiaries including the Company.

2 GHG quantification is subject to inherent uncertainty.

3 For Scope 1 GHG emissions and Scope 3 Category 3 GHG emissions, emissions from refrigerant use and leakage outside Australia, N_2O and CH_4 emissions from fuel combustion, emissions from septic tank use, and direct CO_2 emissions are excluded from the calculation.Emissions associated with refrigerants in Australia are calculated using the annual average leakage rates and refrigerant-specific global warming potentials (GWPs) set out in the latest Australian National Greenhouse Accounts Factors available as of the end of the reporting period.

4 In some cases, detailed information about electric power companies cannot be obtained, and the alternative value is used for emission factors.

5 For Scope 2 GHG emissions, overseas sites other than those located in Australia and New Zealand have been calculated using location-based emission factors, with the market-based values substituted by the relevant location-based factors.

6 Scope 2 GHG emissions exclude 15 consolidated domestic and overseas subsidiaries, primarily those conducting business activities through remote work or the use of co-working spaces, due to difficulties including the ones concerning data collection or the absence of management control. For the same reason, these activities are excluded from Scope 3 Category 3 GHG emissions.

7 The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with ISO 14064-3:2019. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- Auditing the Company's data management systems to confirm that there were no significant errors, omissions or misstatements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification.
- Interviewing with those key people responsible for compiling the data and drafting the report.
- Sampling datasets and traced activity data back to aggregated levels;
- Verifying the environmental records and information for the fiscal year 2025; and
- CRALAY Asano Building and MetLife Sendai Building to confirm the data collection processes, record management practices, and to physically check their facilities.

Table 1. Summary of the Company's Environmental Data for the Fiscal Year 2025

Scope			
Scope 1 GHG Emissions		20,322	tCO_2e
Scope 2 GHG Emissions	Market-based	11,766	tCO_2
	Location-based	12,318	tCO_2
Scope 3 GHG Emissions	Category 1	420,317	tCO_2e
	Category 2	63,140	tCO_2e
	Category 3	5,908	tCO_2e
	Category 4	917	tCO_2e
	Category 5	1,752	tCO_2e
	Category 6	7,039	tCO_2e
	Category 7	20,537	tCO_2e

Observations

Further observations and findings, made during the assurance engagement, are:
The Company is expected to pursue the continuous enhancement of its environmental data management and aggregation systems so as to mitigate risks pertaining to the coverage and accuracy of the data.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 *Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition* and ISO/IEC 17021-1 *Conformity assessment – Requirements for bodies providing audit and certification of management systems – Part1: Requirements* that are at least as demanding as the requirements of the International Standard on Quality Control 1 and comply with the *Code of Ethics for Professional Accountants* issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience.

The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

Signed Dated: 25 August 2026

Shotaro Kawabata

Shotaro Kawabata
LRQA Lead Verifier
On behalf of LRQA Limited

Saeko S.

Saeko Shimizu
LRQA Technical Reviewer

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