

# Independent Practitioner's Assurance Report



## Independent Assurance Statement

September 23, 2021

To President Takayuki Tokuma  
YOKOWO CO., LTD.

### 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by YOKOWO CO., LTD. ("the Company") to provide limited assurance on the Company's CO<sub>2</sub> emissions (Scope1,2) were 20,007 t-CO<sub>2</sub> during the fiscal year 2020. The purpose of this process is to express our conclusion on whether the CO<sub>2</sub> emissions are calculated in accordance with the Company's standards. The Company's management is responsible for calculating the CO<sub>2</sub> emissions. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

### 2. Procedures Performed

Our assurance engagement has been planned and performed in accordance with International Standard on Assurance Engagement 3000 (ISAE3000) and 3410 (ISAE3410). The key procedures we carried out included:

- Interviewing the Company's responsible personnel in order to understand the Company's standards
- Reviewing the Company's standards
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the CO<sub>2</sub> emissions were calculated in accordance with the Company's standards.

### 3. Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the CO<sub>2</sub> emissions are not calculated, in all material respects, in accordance with the Company's standards.

We have no conflict of interest relationships with the Company.

A handwritten signature in black ink, appearing to read "Takashi Fukushima", is written over a light blue horizontal line.

Takashi Fukushima  
Representative Director  
Sustainability Accounting Co., Ltd.