

## Independent Assurance Statement

June 27, 2025

Mr. Wataru Higuchi,  
Director  
Advance Residence Investment Corporation

### 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Advance Residence Investment Corporation ("the Investment Corporation") to provide limited assurance on the Investment Corporation's following data of all properties owned during January, 2024 to December, 2024, 15.3GWh of energy consumption, 205t-CO<sub>2</sub> (Scope 1), 5.86kt-CO<sub>2</sub> (Scope 2, location-based), -t-CO<sub>2</sub> (Scope 2, market-based), 68.1kt-CO<sub>2</sub> (Scope 3, categories 1,2,3,5,13), 207 thousand m<sup>3</sup> of water use, 0.10kt 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.