

Independent Assurance Statement

June 24, 2026

Mr. Takayuki Matsuo
Executive Director
Samty Residential Investment Corporation

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Samty Residential Investment Corporation ("the Company") to provide limited assurance on the Company's following data of all property owned from April, 2025 to March, 2026: 4.00 GWh of energy consumption, 125 t-CO₂ for Scope1, 1.46 kt-CO₂ for location-based Scope2, 0.82 kt-CO₂ for market-based Scope2, and 2.05 thousand m³ of water withdrawal (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 Company's standards. The Company'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

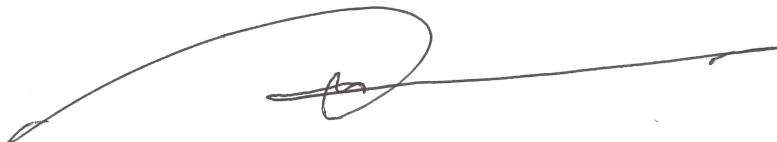
We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out include:

- Interviewing the Company's responsible personnel 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 Environmental performance data 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 Environmental performance data have not been calculated in all material respects in accordance with the Company's standards.

We have no conflict of interest with the Company.



Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.