

Independent Assurance Statement

June 25, 2024

Mr. Hiroyuki Okubo
President and CEO
DUSKIN CO., LTD.

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by DUSKIN CO., LTD., ("the Company") to provide limited assurance on the Company's performance indicators during the fiscal year 2023, which indicate 3,792 employees (consolidate), 14.3% of female employees and 52 female employees in managerial positions (non-consolidate), 100.0% of childcare leave taken by male employees, 3.10% of people with disabilities in domestic company (as of June 1, 2023), 2,104 TJ of total amount of energy consumption (includes Franchised shop and Franchised plant), 4.9% of electricity from renewable energy, 15.2 kt-CO₂ (Scope 1), 16.7 kt-CO₂ (location-based Scope 2) 15.5 kt-CO₂ (market-based Scope 2) and 443 kt-CO₂e (Scope 3 Category 1,2,3,4,5,6,7,11,12,13,14) and 2,104 thousand m³ for the water consumption (collectively, "the Performance Indicators"). The purpose of this process is to express our conclusion on whether the Performance Indicators were calculated in accordance with the Company's standards. The Company is responsible for calculating the Performance Indicators. 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 included:

- 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 I Performance Indicators 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 Performance Indicators have not been calculated in all material respects in accordance with the Company's standards.

We have no conflict of interest relationships with the Company.



Takashi Fukushima
Representative Director
Sustainability Accounting Co., Ltd.