

Independent Assurance Statement

July 30, 2024

Mr. Hideki Tomita
President & CEO
dip Corporation

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by dip corporation ("the Company") to provide limited assurance on the Company's greenhouse gas emissions for the fiscal year 2023; 3.7 t-CO₂ (Scope 1), 172 t-CO₂ (market-based Scope 2) and 28.3 kt-CO₂e (Scope 3 Category 1,2,3,4,5,6,7). The purpose of this process is to express our conclusion on whether the greenhouse gas emissions were calculated in accordance with the Company's standards. The Company's management is responsible for calculating the greenhouse gas emissions. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

2. Procedures Performed

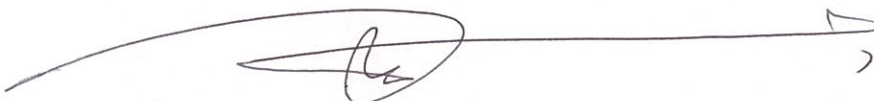
We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out included:

- 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 greenhouse gas 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 greenhouse gas emissions 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.