Sustainability Accounting Co.,Ltd.

Independent Practitioner's Limited Assurance Report

August 13, 2026

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 (GHG) emissions for the fiscal year 2025; — t-CO_2e for Scope 1, — t-CO_2e for market-based Scope 2 and 37.9 kt-CO_2e for Scope 3 (Categories 1,2,3,4,5,6,7). The purpose of this process is to express our conclusion on whether the GHG emissions were calculated in accordance with the Company's standards. The Company's management is responsible for calculating the GHG 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:

- Reviewing the Company's standards
- Interviewing the Company's responsible personnel to understand the Company's standards
- Performing cross-checks on a sample basis and performing recalculation to determine whether the GHG 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 GHG emissions 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.