LRQA Independent Assurance Statement

Relating to BIPROGY Group's Greenhouse Gas Emission Inventory, Environmental Data for the Fiscal Year 2025

This Assurance Statement has been prepared for BIPROGY Inc. in accordance with our contract.

Terms of Engagement

LRQA Limited (LRQA) was commissioned by BIPROGY Inc. (the Organisation) to provide independent assurance of BIPROGY Group's greenhouse gas (GHG) emissions inventory, and on its environmental data ("the Report") for the fiscal year 2025 (that is from 01/04/2025 to 31/3/2026) against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using ISO 14064-3:2019 for GHG data and ISAE3000(revised) for the other data.

Our assurance engagement covered the operations and activities of the Organisation and its 34 consolidated subsidiaries, both domestic and overseas, and specifically the following requirements:[1]

- verifying conformance with the Organisation's reporting methodologies for the selected environmental datasets;
- evaluating the accuracy and reliability of the selected environmental datasets [2]listed below:
    - Scope 1 GHG emissions (t-CO_2e) [3] [4]
    - Scope 2 GHG emissions (t-CO_2e), Location-based and Market-based
    - Scope 3 GHG emissions (t-CO_2e) Categories [5] 1- 15
    - total energy usage (GJ, MWh, kL)
    - percentage of purchased electricity derived from renewable energy sources (%)
    - amount of energy used (City gas (m^3), Heavy Fuel Oil A (kL), Gasoline (kL), LPG(m^3), Hot water (GJ), Cold water (GJ), and Steam (GJ))
    - water withdrawal (m^3)
    - water discharge [6](m^3)
    - waste emissions[7] (Recycled, Landfilled, Incinerated, Other) (t)
    - amount of paper used (kg)

Our assurance engagement excluded the data and information of the Organisation's suppliers, contractors and any third-parties mentioned in the Report. The Organisation's GHG Emissions and environmental data Inventory excludes GHG emissions, water withdrawal and discharge from operations and activities of BIPROGY Group at tenant facilities for which data could not be collected.

LRQA's responsibility is only to the Organisation. LRQA disclaims any liability or responsibility to others as explained in the end footnote. The Organisation's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of the Organisation.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the Organisation has not, in all material respects:

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[1] GHG emissions and Environmental data covers the Organisation and its 34 consolidated subsidiary companies in Japan and overseas.

[2] The portion of data centre operations utilizing external data centre services is included in Scope 3, Category 1 greenhouse gas (GHG) emissions, and is excluded from other environmental datasets.

[3] GHG quantification is subject to inherent uncertainty.

[4] Scope 1 and 2 GHG emissions are as defined in The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard. HFC emissions from the disposal of refrigeration and air-conditioning equipment at the Toyosu Head Office Building in FY2025 are not included in the calculation. Scope 1 emissions are calculated using the emission factors of Japan's Ministry of the Environment's GHG Accounting, Reporting, and Disclosure System, including overseas operations. For Scope 2 (market-based), overseas operations use the IEA location-based emission factors as a substitute.

[5] The categories of Scope 3 GHG emissions are as defined in the Greenhouse Gas Protocol – Corporate Value Chain (Scope 3) Accounting and Reporting Standard, Table 5.3. Scope 3 Category 5 GHG emissions only cover BIPROGY Inc. and its consolidated subsidiaries in Japan.

[6] For locations where water discharge data cannot be collected, the discharged volume is estimated to be equal to the volume of withdrawn water.

[7] Waste emissions only cover BIPROGY Inc. and its consolidated subsidiaries in Japan.

- met the requirements of the criteria listed above; and
- disclosed accurate and reliable performance data and information on GHG emissions and key environmental data as summarized in Tables 1-1, 1-2[8], 1-3, 1-4[9], 1-5, 2, 3, 4 in the Annex.

The opinion expressed is formed on the basis of a limited level of assurance[10] and at the materiality of the professional judgement of the verifier.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with ISO 14064 - Part 3 for GHG data and ISAE3000(revised) for the other Environmental data. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- auditing BIPROGY Inc.'s data management systems to confirm that there were no significant errors, omissions or misstatements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification.
- interviewing with those key people responsible for compiling the data and drafting the report.
- sampling datasets and traced activity data back to aggregated levels.
- verifying the historical data and records for the fiscal year 2025.
- visiting the headquarter of BIPROGY Inc. and BIPROGY Chubu Branch, and conducting the remote verification to UNIADEX Tokyo Service Centre for confirming the effectiveness of its data management systems via emails and Microsoft Teams.

Observations

Further observation, made during the assurance engagement, is:
To ensure the continual improvement of environmental data integrity, transparency, and accuracy, it is encouraged that the Organization develop and uphold a comprehensive data management structure.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

The verification is the only work undertaken by LRQA for the Organisation and as such does not compromise our independence or impartiality.

Signed Dated: 18 June 2026

Shotaro Kawabata

Shotaro Kawabata
LRQA Lead Verifier
On behalf of LRQA Limited
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[8] Scope 1 emissions are calculated using the emission factors of Japan's Ministry of the Environment's GHG Accounting, Reporting, and Disclosure System, including overseas operations.

[9] Scope 2 market-based emissions for countries other than Japan are calculated using the IEA location-based emission factors as a substitute.

[10] The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

LRQA, its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.
The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Your Risk Management Advantage

Annex

Table 1-1. Summary of BIPROGY Group's GHG Emissions Inventory for the fiscal year 2025(Scope1)

		Scope1(t-CO_2e)
Total		1,088.50
By Company	BIPROGY Inc.	725.04
	UNIADEX, Ltd.	280.67
	UEL Corporation	38.76
	TRADE Vision, Ltd.	1.45
	International Systems Development Co., Ltd.	5.90
	G&U System Service, Ltd.	0.00
	USOL VIETNAM Co., Ltd.	0.31
	Cambridge Technology Partners, Ltd.	0.00
	Cambridge Technology Partners Inc.	0.00
	AFAS Inc.	2.19
	S&I Co., Ltd.	5.81
	Canal Ventures, Ltd.	0.31
	Canal Ventures Collaboration Fund 1 Investment Limited Partnership	0.00
	Canal Ventures Collaboration Fund 2 Investment Limited Partnership	0.00
	Axxis Consulting (S) Pte. Ltd.	0.00
	Axxis Technologies (S) Pte. Ltd.	0.00
	Axxis Consulting (M) Sdn. Bhd.	0.00
	Emellience Partners, Inc.	0.05
	BIPROGY USA, Inc.	0.00
	Netmarks Information Technology (Shanghai) Co., Ltd.	0.00
	UNIAID Co., Ltd.	0.00
	BIPROGY Challenged Inc.	16.50
	UEL (Thailand) Co., Ltd.	11.25
	Green Digital & Innovation Inc.	0.27
	V-Drive Technologies Inc.	0.00
	AFON IT Pte. Ltd.	0.00
	AFON Systems Pte. Ltd.	0.00
	AFON Technologies Pte. Ltd.	0.00
	Nexus System Resources Co., Ltd.	0.00
	Nexus System Resources Holdings Co., Ltd.	0.00
	iByte Solutions Sdn. Bhd.	0.00
	BIPROGY and Translink Sustainability & Innovation Fund,L.P.	0.00
	Mattrz, Inc.	0.00
	Catalina Marketing Japan K.K.	0.00

Table 1-2. Summary of BIPROGY Group's GHG Emissions Inventory for the fiscal year 2025(Scope1: Country Breakdown)

	Scope1 ($t\text{-}CO_2e$)
Thailand	11.25
Japan	1,077.25

Table 1-3. Summary of BIPROGY Group's GHG Emissions Inventory for the fiscal year 2025 (Scope2)[11]

		Scope2【Location-based】(t-CO_2e)	Scope2【Market-based】(t-CO_2e)
Total		8,587.30	4,852.25
By Company	BIPROGY Inc.	5,696.34	2,407.20
	UNIADEX, Ltd.	2,244.68	1,790.76
	UEL Corporation	63.73	34.49
	TRADE Vision, Ltd.	9.20	3.65
	International Systems Development Co., Ltd.	50.65	73.96
	G&U System Service, Ltd.	29.18	28.63
	USOL VIETNAM Co., Ltd.	147.10	145.91
	Cambridge Technology Partners, Ltd.	25.69	22.44
	Cambridge Technology Partners Inc.	0.00	0.00
	AFAS Inc.	14.02	5.47
	S&I Co., Ltd.	183.40	217.96
	Canal Ventures, Ltd.	2.20	0.99
	Canal Ventures Collaboration Fund 1 Investment Limited Partnership	0.00	0.00
	Canal Ventures Collaboration Fund 2 Investment Limited Partnership	0.00	0.00
	Axxis Consulting (S) Pte. Ltd.	8.82	8.82
	Axxis Technologies (S) Pte. Ltd.	0.00	0.00
	Axxis Consulting (M) Sdn. Bhd.	4.20	4.20
	Emellience Partners, Inc.	0.34	0.13
	BIPROGY USA, Inc.	0.00	0.00
	Netmarks Information Technology (Shanghai) Co., Ltd.	6.58	6.58
	UNIAID Co., Ltd.	8.29	9.49
	BIPROGY Challenged Inc.	2.20	1.00
	UEL (Thailand) Co., Ltd.	4.52	4.52
	Green Digital & Innovation Inc.	1.73	0.71
	V-Drive Technologies Inc.	0.00	0.00
	AFON IT Pte. Ltd.	2.71	2.71
	AFON Systems Pte. Ltd.	7.85	7.85
	AFON Technologies Pte. Ltd.	8.32	8.32
	Nexus System Resources Co., Ltd.	34.69	34.69
	Nexus System Resources Holdings Co., Ltd.	0.00	0.00
	iByte Solutions Sdn. Bhd.	17.34	17.34
	BIPROGY and Translink Sustainability & Innovation Fund,L.P.	0.00	0.00
	Mattrz, Inc.	4.57	4.89
	Catalina Marketing Japan K.K.	8.94	9.56

[11] *Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015.*

Table 1-4. Summary of BIPROGY Group's GHG Emissions Inventory for the fiscal year 2025(Scope2: Country Breakdown)

	Scope2 【Location-based】 (t-CO_2e)	Scope2 【Market-based】 (t-CO_2e)
Singapore	27.70	27.70
Thailand	39.21	39.21
Vietnam	145.12	145.12
Malaysia	21.54	21.54
People's Republic of China	6.58	6.58
Japan	8,347.15	4,612.10

Table 1-5. Summary of BIPROGY Group's GHG Emissions Inventory for the fiscal year 2025 (Scope3)[12]

GHG Emissions		t-CO_2e
Scope 3 GHG Emissions		730,927.94
	Category 1 Purchased goods and services	351,538.10
	Category 2 Capital goods	39,589.16
	Category 3 Fuel and energy related activities not included in Scope 1 or 2	1,822.31
	Category 4 Transportation and delivery (upstream)	2,891.08
	Category 5 Waste generated in operations	88.92
	Category 6 Business travel	5,453.26
	Category 7 Employee commuting	1,596.52
	Category 8 Leased assets (upstream)	Inapplicable
	Category 9 Transportation and delivery (downstream)	Inapplicable
	Category 10 Processing of sold products	Inapplicable
	Category 11 Use of sold products	327,849.70
	Category 12 End-of-life treatment of sold products	98.89
	Category 13 Leased assets (downstream)	Inapplicable
	Category 14 Franchises	Inapplicable
	Category 15 Investments	Inapplicable

[12] Out of Scope 3 GHG emissions, Category 8 is included in Scopes 1&2, Category 9 is included in Category 4, and Categories 13 and 15 are excluded from the calculation due to their small contribution to the Scope 3 GHG emissions total. There is no activity subject to Categories 10 and 14.

Table 2. Summary of BIPROGY Group's Environmental Data for the fiscal year 2025

Environmental data		Amount
Energy Consumption		197,237.44 GJ
		27,584.88 MWh
		5,088.73 kL
Waste emissions		466.13 t
	Recycled	344.65 t
	Landfilled	0.01 t
	Incinerated	72.14 t
	Others	49.33 t
Paper used		10,421.73 Kg

Table 3. Summary of BIPROGY Group's Energy Consumption Data for the fiscal year 2025

Item	Amount
Purchased electricity	19,430,975.70 kWh
Purchased electricity from renewable energy sources (included in the abovementioned purchased electricity)	9,366,594.55 kWh
Percentage of purchased electricity derived from renewable energy sources (%)	48.20 %
City gas	409,455.50 m^3
Heavy Fuel Oil A	9.10 kL
Gasoline	94.87 kL
LPG	897.00 m^3
Hot water	260.43 GJ
Cold water	5,880.45 GJ
Steam	0.00 GJ

Table 4. Summary of BIPROGY Group's Water Withdrawal and Discharge for the fiscal year 2025

		Water Withdrawal(m^3)	Water Discharge(m^3)
Total		46,254.91	46,254.91
By Company	BIPROGY Inc.	41,287.96	41,287.96
	UNIADEX, Ltd.	2,204.81	2,204.81
	UEL Corporation	104.50	104.50
	TRADE Vision, Ltd.	16.83	16.83
	International Systems Development Co., Ltd.	123.25	123.25
	G&U System Service, Ltd.	0.00	0.00
	USOL VIETNAM Co., Ltd.	51.70	51.70
	Cambridge Technology Partners, Ltd.	339.11	339.11
	Cambridge Technology Partners Inc.	0.00	0.00
	AFAS Inc.	25.64	25.64
	S&I Co., Ltd.	68.00	68.00
	Canal Ventures, Ltd.	3.63	3.63
	Canal Ventures Collaboration Fund 1 Investment Limited Partnership	0.00	0.00
	Canal Ventures Collaboration Fund 2 Investment Limited Partnership	0.00	0.00
	Axxis Consulting (S) Pte. Ltd.	1.20	1.20
	Axxis Technologies (S) Pte. Ltd.	0.00	0.00
	Axxis Consulting (M) Sdn. Bhd.	812.00	812.00
	Emellience Partners, Inc.	0.62	0.62
	BIPROGY USA, Inc.	0.00	0.00
	Netmarks Information Technology (Shanghai) Co., Ltd.	0.00	0.00
	UNIAID Co., Ltd.	0.00	0.00
	BIPROGY Challenged Inc.	3.63	3.63
	UEL (Thailand) Co., Ltd.	2.72	2.72
	Green Digital & Innovation Inc.	3.11	3.11
	V-Drive Technologies Inc.	0.00	0.00
	AFON IT Pte. Ltd.	17.80	17.80
	AFON Systems Pte. Ltd.	51.70	51.70
	AFON Technologies Pte. Ltd.	54.90	54.90
	Nexus System Resources Co., Ltd.	798.89	798.89
	Nexus System Resources Holdings Co., Ltd	0.00	0.00
	iByte Solutions Sdn. Bhd.	239.91	239.91
	BIPROGY and Translink Sustainability & Innovation Fund,L.P.	0.00	0.00
	Mattrz, Inc.	43.00	43.00
	Catalina Marketing Japan K.K.	0.00	0.00