

LRQA Independent Assurance Statement

Relating to BIPROGY Group's Social 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 social data ("the Report") for the fiscal year 2025, that is from 1 April 2025 through 31 March 2026, against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using ISAE 3000 (Revised).

Our assurance engagement covered the operations and activities of BIPROGY Group's 31 companies and specifically the following requirements:¹

- verifying conformance with the Organisation's in-house reporting methodologies for the selected datasets;
- evaluating the accuracy and reliability of the selected datasets listed below:
 - Percentage of employees with disabilities (%)²
 - Employee turnover rate (%)³
 - Percentage of management positions held by women (%)⁴
 - Number of employees (persons)
 - Average age (years of age)⁵
 - Average years of continuous employment (years)⁵
 - Average annual salary (Japanese yen)⁵
 - Change From Previous Fiscal Year in Average Annual Salary (%)⁵
 - Percentage of eligible people taking childcare leave (Men) (%)⁶
 - Gender pay gap (%)⁷
 - Absenteeism rate (%)⁸

Our assurance engagement excluded the data and information of the Organisation's contractors and any third-parties mentioned in the Report.

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:

- met the requirements of the criteria listed above; and
- disclosed accurate and reliable performance data on its social data as summarized in Table 1 in the Annex.

¹ Social data cover the boundary shown in Table 1.

² Percentage of employees with disabilities is calculated using the data as of 31 March 2026, and thus this needs to be distinguished from the Japan's statutory percentage of employees with disabilities of the Organisation. The scope consists of BIPROGY Inc., UNIADDEX, Ltd., UEL Corporation, International Systems Development Co., Ltd., S&I Co., Ltd., Cambridge Technology Partners, Ltd., G&U System Service, Ltd., and BIPROGY Challenged Inc.

³ Data are as of 31 March 2026 and pertain to BIPROGY Inc. and UNIADDEX, Ltd.

⁴ Data are as of 31 March 2026 and pertain to BIPROGY Inc., UNIADDEX, Ltd., UEL Corporation, International Systems Development Co., Ltd., S&I Co., Ltd., Cambridge Technology Partners, Ltd., and USOL Vietnam Co., Ltd.

⁵ Data are as of 31 March 2026 and pertain to BIPROGY Inc.

⁶ Data were extracted on 17 April 2026, pertaining to BIPROGY Inc., UNIADDEX, Ltd., UEL Corporation, International Systems Development Co., Ltd., S&I Co., Ltd., and Cambridge Technology Partners, Ltd., for the period of 1 April 2025 through 31 March 2026.

⁷ Data pertain to BIPROGY Inc., UNIADDEX, Ltd., UEL Corporation, International Systems Development Co., Ltd., S&I Co., Ltd., Cambridge Technology Partners, Ltd., and USOL Vietnam Co., Ltd., for the period of 1 April 2025 through 31 March 2026.

⁸ Data are as of 31 March 2026 and pertain to BIPROGY Inc. and UNIADDEX, Ltd.

The opinion expressed is formed on the basis of a limited level of assurance⁹ and at the materiality of the professional judgement of the verifier.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with ISAE 3000 (Revised). The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- assessing the Organisation's data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control.
- interviewing relevant employees of the organisation responsible for managing data and records; and
- verifying historical data and records at an aggregated level.

Observations

The Organisation should continue maintaining their human capital data management systems and to further improve the accuracy and reliability of data and information.

LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for 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: 14 June 2026



Takashi Odamura
LRQA Lead Verifier
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The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

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⁹ 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.

Annex

Table 1. Summary of BIPROGY Group's Social Data for fiscal year 2025

Data		Reporting period	Companies								
			Individual	Figures	Consolidated	Figures					
Percentage of employees with disabilities		*	—	—	BIPROGY Inc., BIPROGY CHALLENGED Inc. and 6 group companies	3.09%					
Employee turnover rate		*	BIPROGY Inc.	3.1%	BIPROGY Inc. and UNIADEX, Ltd.	2.7%					
Percentage of management positions held by women		*	BIPROGY Inc.	13.7%	BIPROGY Inc. and 6 group companies	12.3%					
			UNIADEX, Ltd.	7.9%							
			UEL Corporation	23.5%							
			International Systems Development Co., Ltd.	0.0%							
			S&I Co., Ltd.	10.1%							
			Cambridge Technology Partners, Ltd.	9.4%							
Number of employees	Men	*	BIPROGY Inc.	3,252persons	BIPROGY Inc. and 30 group companies	8,801 persons					
	Women			1,107persons							
	Total			4,359persons							
Average age	Men	*	BIPROGY Inc.	48.1 years of age	—	—					
	Women			41.0 years of age							
	Total			46.3 years of age							
Average years of continuous employment	Men	*	BIPROGY Inc.	22.0 years	—	—					
	Women			15.6 years							
	Total			20.4 years							
Average annual salary		**	BIPROGY Inc.	8,846,208 Yen	—	—					
Change From Previous Fiscal Year In Average Annual Salary			BIPROGY Inc.	4.5%	—	—					
Percentage of eligible people taking childcare leave(Men)	Percentage of eligible people taking childcare leave(Men)	**	BIPROGY Inc.	68.1%	BIPROGY Inc. and 5 group companies	66.0%					
			UNIADEX, Ltd.	62.5%							
			UEL Corporation	-							
			International Systems Development Co., Ltd.	100.0%							
			S&I Co., Ltd.	25.0%							
			Cambridge Technology Partners, Ltd.	100.0%							
	Percentage of eligible people taking childcare leave and taking leave for childcare purposes		BIPROGY Inc.	97.1%	BIPROGY Inc. and 5 group companies	94.4%					
			UNIADEX, Ltd.	93.7%							
			UEL Corporation	-							
			International Systems Development Co., Ltd.	100.0%							
			S&I Co., Ltd.	50.0%							
			Cambridge Technology Partners, Ltd.	100.0%							
			Gender pay gap	Total(employee)			**	BIPROGY Inc.	79.3%	BIPROGY Inc. and 6 group companies	79.5%
								UNIADEX, Ltd.	77.2%		
UEL Corporation	87.0%										
International Systems Development Co., Ltd.	81.7%										
S&I Co., Ltd.	83.1%										
Cambridge Technology Partners, Ltd.	65.4%										
Permanent employee	BIPROGY Inc.	77.4%		—	—						
	UNIADEX, Ltd.	76.0%									
Fixed-term employee	BIPROGY Inc.	78.2%	—	—							
	UNIADEX, Ltd.	87.7%									
Absenteeism rate		*	—	—	BIPROGY Inc. and UNIADEX, Ltd.	0.27%					

* As of 31 March 2026

** From 1 April 2025 to 31 March 2026