

Independent Assurance Statement

June 22, 2026

Atsushi Kato
Executive Director
Star Asia Investment Corporation

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Star Asia Investment Corporation (“the Company”) to provide limited assurance on the Company’s following environmental performance indicators of all properties owned from February 2025 to January 2026: 9.07 GWh for energy consumption, 0.45 kt-CO₂ for Scope1 (CO₂), 0.53 kt-CO₂e for Scope1 (GHG other than CO₂), 2.81 kt-CO₂ for location-based Scope2 and 25.8 kt-CO₂ for Scope3 Category13*¹ (collectively, “the Environmental Performance Indicators”). The purpose of this process is to express our conclusion on whether the Environmental Performance Indicators were calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the Environmental Performance Indicators. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

*1 Including 6 residential properties comprised of the whole building of Shiroi Logiman, Urban Park Sekime and Urban Park Imazato and retail areas of Urban Park Daikanyama, Urban Park Ichigao and Urban Park Gyotoku

2. Procedures Performed

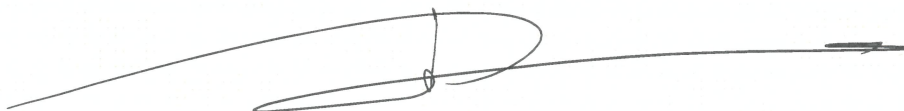
We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410). The key procedures we carried out included:

- 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 a recalculation to determine whether the Environmental 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 Environmental Performance Indicators 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.