Independent Assurance Statement

September 9, 2025

Mr. Hiroshi Tanabe
President and Representative Director
COMSYS Holdings Corporation

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by COMSYS Holdings Corporation ("the Company") to provide limited assurance on the following data of COMSYS Group (the Company and its subsidiaries), during the FY2024, 67.0 kt-CO_{2e} for Scope 1, 4.3 kt-CO_{2e} for Scope 2, market-based, 1.46 Mt-CO_{2e} for Scope3 Categories 1,2,3,5,6,7,11,12,13, 1.34 PJ for Energy consumption (collectively, "the Environmental performance data"). The purpose of this process is to express our conclusion on whether the Environmental performance data were calculated in accordance with the Company's standards. The Company's management is responsible for calculating the Environmental performance data. 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 and review the Company's standards.
- Performing cross-checks on a sample basis and a recalculation to determine whether the Environmental performance data 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 data 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.