

Independent Assurance Statement

June 30, 2026

Mr. Tadahisa Imaizumi
President & Chief Operating Officer
PLUS CORPORATION

1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by PLUS CORPORATION (“the Company”) to provide limited assurance on the Company group’s Greenhouse Gas emissions for the fiscal year 2025: 4.30 kt-CO₂ for Scope 1^{*1}, 26.1 kt-CO₂ for market-based Scope 2^{*1} and 543 kt-CO₂e for Scope 3^{*2} (Categories 1,2,3,4,5,6,7,11,12,13). The purpose of this process is to express our conclusion on whether the Greenhouse Gas emissions were calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the Greenhouse Gas emissions. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

^{*1} PLUS CORPORATION, PLUS VIETNAM INDUSTRIAL CO., LTD., PLUS Stationery Shanghai Co., Ltd., SHANTOU PLUS INSTRUMENTS CO., LTD., Nippon Notebook Corporation, Nippon Notebook Vietnam Co., Ltd., THE SAILOR PEN CO., LTD., ASTRUM CORPORATION, Pentel Chemical Corporation, ORIENT ENTERPRISE Co., Ltd., and 22 overseas group companies of ASTRUM CORPORATION

^{*2} Excluding Pentel Chemical Corporation, ORIENT ENTERPRISE Co., Ltd., and 22 overseas group companies of ASTRUM CORPORATION

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 include:

- 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 Greenhouse Gas 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 Greenhouse Gas 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.