Practitioner's Limited Assurance Report

To Representative Director, President of SCSK Corporation

Report on GHG Emissions Information and Other Selected Key Performance Indicators Included in SCSK Corporation's "Fiscal Year 2025 SCSK Group's Environmental Performance Data"

Conclusion

We have performed a limited assurance engagement on whether selected environmental performance indicators (the "subject matter information" or the "SMI") presented in SCSK Corporation's (the "Company") "Fiscal Year 2025 SCSK Group's Environmental Performance Data" (the "Environmental Performance Data") for the year ended March 31, 2026 have been prepared in accordance with the criteria (the "Criteria"), which are established by the Company and are explained in the Environmental Performance Data. The SMI subject to the assurance engagement is indicated in the Environmental Performance Data with the symbol "★".

Based on the procedures performed and evidence obtained, nothing has come to our attention to cause us to believe that the Company's SMI for the year ended March 31, 2026 is not prepared, in all material respects, in accordance with the Criteria.

Basis for Conclusion

We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 (Revised), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*, and International Standard on Assurance Engagements (ISAE) 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board (IAASB). Our responsibilities under those standards are further described in the "Our responsibilities" section of our report.

We have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA).

Our firm applies International Standard on Quality Management (ISQM) 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, issued by the IAASB. This standard requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

Other information

Our conclusion on the SMI does not extend to any other information that accompanies or contains the SMI (hereafter referred to as "other information"). We have read the other information but have not performed any procedures with respect to the other information.

Responsibilities for the SMI

Management of the Company are responsible for:

- designing, implementing and maintaining internal controls relevant to the preparation of the SMI that is free from material misstatement, whether due to fraud or error;
- selecting or developing suitable criteria for preparing the SMI and appropriately referring to or describing the criteria used;
- preparing the SMI in accordance with the Criteria;
- making judgments and estimates that are reasonable in the circumstances;

- preventing and detecting fraud; and
- supervision of other staff involved in the preparation of the SMI.

Inherent limitations in preparing the SMI

As described in the Environmental Performance Data , GHG emissions quantification is subject to uncertainty when measuring activity data, determining emission factors, and considering scientific uncertainty inherent in the Global Warming Potentials. Hence, the selection by management of a different but acceptable measurement method, activity data, emission factors, and relevant assumptions or parameters could have resulted in materially different amounts being reported.

Our responsibilities

We are responsible for:

- planning and performing the engagement to obtain limited assurance about whether the SMI is free from material misstatement, whether due to fraud or error;
- forming an independent conclusion, based on the procedures we have performed and the evidence we have obtained; and
- reporting our conclusion to Management of the Company.

Summary of the work we performed as the basis for our conclusion

We exercised professional judgment and maintained professional skepticism throughout the engagement. We designed and performed our procedures to obtain evidence about the SMI that is sufficient and appropriate to provide a basis for our conclusion. Our procedures selected depended on our understanding of the SMI and other engagement circumstances, and our consideration of areas where material misstatements are likely to arise. In carrying out our engagement, the procedures we performed primarily consisted of:

- assessing the suitability of the criteria applied to prepare the SMI;
- conducting interviews with the relevant personnel of the Company to obtain an understanding of the key processes, relevant systems and controls in place over the preparation of the SMI;
- performing analytical procedures including trend analysis;
- identifying and assessing the risks of material misstatements;
- performing site visits at Innovation Center (netone valley) and Technical Center of Net One Systems Co., Ltd. which were determined through our risk assessment procedures;
- performing, on a sample basis, recalculation of amounts presented as part of the SMI;
- performing other evidence gathering procedures for selected samples; and
- evaluating whether the SMI was presented in accordance with the Criteria.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Toshikazu Takeuchi

Toshikazu Takeuchi, Engagement Partner

KPMG AZSA Sustainability Co., Ltd.

Tokyo Office, Japan

August 21, 2026

Fiscal Year 2025 SCSK Group's Environmental Performance Data

★:Indicators assured by a third party

Electricity consumption・Renewable energy consumption

Category	Quantity	
Electricity consumption (Thousand kWh)	97,265	★
Renewable energy consumption (Thousand kWh) (*1)	54,300	★
Renewable energy ratio (%) (*2)	55.8	★

Waste generated

(Unit: t)

Category	Quantity	
Waste generated (*3) (*4)	372	★
General waste	128	
Industrial waste	244	

Water usage・Water discharge

(Unit: ㎥)

Category	Quantity	
Water usage (*4)	212,135	★
Water discharge (*4) (*5)	129,993	★

Greenhouse gas emissions (*6) (*7)

(Unit:t-CO2e)

Category			Quantity	
Scope 1	Direct emissions		1,347	★
Scope 2	Indirect emissions from energy	Market-based	18,517	★
		Location-based	39,402	★
Scope 3	Other indirect emissions		1,731,527	★
Category 1	Purchased goods and services		531,690	
Category 2	Capital goods		48,705	
Category 3	Fuel-and energy-related activities (not included in Scope 1 or Scope 2)		4,438	
Category 4	Upstream Transportation and Distribution		369	
Category 5	Waste generated in operations		394	
Category 6	Business travel		5,134	
Category 7	Employee commuting		5,091	
Category 9	Downstream Transportation and Distribution		126	
Category 11	Use of sold products		1,094,168	
Category 12	End-of-life treatment of sold products		373	
Category 13	Downstream Leased Assets		40,932	
Category 15	Investments		107	

*1 Renewable energy includes renewable energy and energy procured with a non-fossil fuel certificate.

*2 Renewable energy ratio is calculated by dividing the amount of renewable energy consumed by the amount of electric power consumed.

*3 SCSK Offices.(Toyosu Head Office/Odaiba Office /Tama Center Office/Nishinihon Kitahama Office/ Nishinihon Senri Office/Nishinihon Honmachi Office/Chubu Office/Hiroshima Office/Kyushu Office)

*4 SCSK Data Centers.(netXDC Tokyo Center 1/ netXDC Tokyo Center 2/ netXDC Chiba Center/ netXDC Chiba Center 2/ netXDC Chiba Center 3/ netXDC Sanda Center/ netXDC Sanda Center 2)

*5 For sites where the volume of effluent is unknown, the amount of water withdrawn is considered the volume of effluent discharged.

*6 GHG emissions quantification is subject to uncertainty when measuring activity data, determining emission factors, and considering scientific uncertainty inherent in the Global Warming Potential.

*7 The following categories are excluded from the calculation.

Category 8: Emissions through the lease of relevant offices are calculated in Scopes 1 and 2

Category 10: Not applicable because SCSK Group (“ the Group”) does not manufacture or sell intermediate products.

Category 14: Not applicable because the Group does not engage in the franchise business.

Boundary of data collection and calculation method of GHG emissions

(1) Boundary of data collection

SCSK Group	Head office location (Japan、Overseas)
SCSK Corporation	Japan
Net One Systems Co., Ltd.	Japan
SCSK ServiceWare Corporation	Japan
VeriServe Corporation	Japan
SCSK Minori Solutions Corporation	Japan
SCSK KYUSHU CORPORATION	Japan
SCSK HOKKAIDO CORPORATION	Japan
SCSK RegTech Edge Corporation	Japan
SCSK SYSTEM MANAGEMENT CORPORATION	Japan
VA Linux Systems Japan K.K	Japan
SDC Corporation	Japan
SCSK NEC Data Center Management, Ltd.	Japan
SCSK Security Corporation	Japan
Allied Engineering Corporation	Japan
SCSK Automotive H&S Corporation	Japan
Diamond head Co., Ltd.	Japan
Gran Manibus Co., Ltd.	Japan
SCSK Nearshore Systems Corporation	Japan
TOKYO GREEN SYSTEMS CORPORATION (*1)	Japan
SCSK Niterra IT Solutions Corporation	Japan
COBOL PARK Corporation	Japan
SCSK USA Inc.	Overseas
SCSK Europe Ltd.	Overseas
SCSK Shanghai Limited	Overseas
SCSK Asia Pacific Pte. Ltd.	Overseas
PT SCSK Global Indonesia	Overseas
SCSK Myanmar Ltd.	Overseas

*1 Tokyo Green Systems Corporation is a special subsidiary in the form of a third sector accepting funds from the local municipal government. For this reason, the consolidated settlement of accounts does not apply to this company. However, it is included in the calculation of GHG emissions.

(2) Calculation method

Items		Calculation method
Scope 1	Direct emissions	Fuel, refrigerants, etc. used in offices and the data center × emission factors (*1)
Scope 2	Indirect emissions from energy	Electric power, heat and vapor supplied from other companies and used in offices and the data center × emission factors (*2)
Scope 3	Category 1(*9) Purchased goods and services	Expenditure for purchased goods and services × emission factors (*3)
	Category 2 Capital goods	Amount of equipment investment (property, plant and equipment, intangible assets) × emission factors (*4)
	Category 3 Fuel-and energy-related activities (not included in Scope 1 or Scope 2)	Consumption of energy resources (e.g. electricity including transmission and distribution (T&D) losses, fuel) × emission factors (*3)
	Category 4(*11) Upstream Transportation and Distribution	Weight of transported products × transport distance × emission factors (*1) (*4) (*8)
	Category 5 Waste generated in operations	Weight of industrial waste and general waste, sewage treatment and confidential documents × emission factors (*3)
	Category 6 Business travel	transportation expenses except commuting expenses × emission factors (*4)
	Category 7 Employee commuting	Commuting expenses × emission factors (*4)
	Category 9(*11) Downstream Transportation and Distribution	Weight of transported products × transport distance × emission factors (*1) (*4) (*6)
	Category 11 Use of sold products	Unit sales × annual power consumption per unit × estimated useful life × emission factors (*5) (*6)
	Category 12 End-of-life treatment of sold products	Unit sales × weight per unit × emission factors (*4) (*6)
	Category 13(*10) Downstream Leased Assets	Consumption of electricity by third-party equipment installed in data centers × emission factors (*2)
	Category 15(*11) Investments	Investee company emissions (*7) × ownership share

*1 The following emission factors are used for each energy source

- The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Greenhouse gas emissions accounting and reporting manual issued by the Ministry of the Environment and the Ministry of Economy, Trade and Industry(Ver6.1)" -2026.Mar
- • GWPs are based on the 100-year time horizon values from the IPCC AR6 WG1 Chapter 7 Supplementary Material (2021)

*2 The following emission factors are used for each energy source

- The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Emission factors for purchased electricity for each power company used in the Greenhouse Gas Emissions Calculation, Reporting and Publication System -FY2024 Results- 2026.Jan.9"
- The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Emission Factors for Heat Supply Operators Used in the Greenhouse Gas Emissions Calculation, Reporting and Publication System - FY2024 Results - 2026. Jun.30"
- The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Emission factor database for corporate GHG emissions accounting over the supply chain(Ver.3.6)"
- The Ministry of the Environment "Greenhouse gas emissions accounting and reporting manual issued by the Ministry of the Environment and the Ministry of Economy, Trade and Industry(Ver6.1)"-2026.Mar

*3 The following emission factors are used for each energy sources

- The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Emission factor database for corporate GHG emissions accounting over the supply chain(Ver.3.6)"
- Sustainable Management Promotion Organization "Inventory Database for Environmental Analysis (IDEA)v2.3"

*4 The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Emission factor database for corporate GHG emissions accounting over the supply chain(Ver.3.6)"

*5 The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Emission factors for purchased electricity for each power company used in the Greenhouse Gas Emissions Calculation, Reporting and Publication System - FY2024 Results- 2026.Jan.9"

*6 Since the Group handles a wide variety of products, representative products are selected from those sold during the reporting year, and total emissions are estimated based on the emissions calculated for the selected products.

*7 Emissions of investee companies were estimated based on the emission intensity of SCSK's major office facilities.

*8 Since the Group handles a wide variety of products, representative products are selected from those purchased during the reporting year, and total emissions are estimated based on the emissions calculated for the selected products.

*9 Previously, the calculation covered major purchased goods and services (including purchased products, outsourced services, data center lease fees, and water supply charges). Beginning in the reporting year, the calculation boundary was expanded to include various expenses associated with business operations.

*10 Emissions previously included in Scope 2 have been reclassified and reported under Category 13 beginning in the reporting year.

*11 This category has been included in the calculation boundary beginning in the reporting year.