

## Independent Assurance Statement

August 16, 2024

Mr. Tokuharu Nakamura  
Representative Director, President and Chief Executive Officer  
RICOH LEASING COMPANY, LTD.

### 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by RICOH LEASING COMPANY, LTD., (“the Company”) to provide limited assurance on the Company group's performance indicators for the fiscal year 2023: 331 t-CO<sub>2</sub> for Scope1, 211 t-CO<sub>2</sub> for market-based Scope2 and 1.01 Mt-CO<sub>2</sub>e for Scope3 (Categories 1,2,3,4,5,6,7,8,13,15) (collectively, “the Performance Indicators”). The purpose of this process is to express our conclusion on whether the Performance Indicators were calculated in accordance with the Company’s standards. The Company is responsible for calculating the Performance Indicators. 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 the Company’s standards
- Reviewing the Company’s standards
- Performing cross-checks on a sample basis and performing a recalculation to determine whether the 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 Performance Indicators 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.