



Independent Assurance Report

Mr. Issei Ainoura
President & Chief Executive Officer
GMO Payment Gateway, Inc.

We, SOCOTEC Certification Japan (hereafter “SOCOTEC”), have performed a limited assurance engagement, in response to the entrustment from GMO Payment Gateway, Inc. (hereafter the “Company”), in order to provide an opinion as to whether the subject matter information (“GHG Emissions Calculation Report for the 31st fiscal year” (period: 1 October 2023 to 30 September 2024)) of the Company meets the criteria in all material respects.

1 Subject Matter Information and Criteria

The subject matter information (“GHG Emissions Calculation Report for the 31st fiscal year” (period: 1 October 2023 to 30 September 2024)) for our assurance is a “report on energy-derived CO₂ emissions (Scope 1, Scope 2 (location-based and market-based)) and all other indirect greenhouse gas emissions that occur in a company’s value chain (Scope 3 (Categories: 1, 2, 3, 4, 5, 6, 7, 9, 11, 12, 15))” covering consolidated companies and business activities as defined in the “Scope of Sites and Calculation Process” in the “GHG Emissions Calculation Procedure Manual (Ver4.0)”.

The criteria for preparing subject matter information is the “GHG Emissions Calculation Procedure Manual(Ver4.0)”.

Subject matter information (period: 1 October 2023 to 30 September 2024)

GHG emissions			Other indirect GHG emissions that occur in the Company’s value chain		
Scope 1:	0	t-CO ₂ e	Scope 3: 22,209 t-CO ₂ e		
Scope 2: location-based	1,190	t-CO ₂ e	Breakdown (t-CO ₂ e)		
market-based	0	t-CO ₂ e	Category 1: 16,030	Category 2: 1,487	Category 3: 187
			Category 4: 491	Category 5: 8	Category 6: 111
			Category 7: 195	Category 9: 8	Category 11: 3,514
			Category 12: 177	Category 15: 1	

2 Management Responsibility

The “GHG Emissions Calculation Report for the 31st fiscal year” (period: 1 October 2023 to 30 September 2024) was prepared by the management of the Company, who is responsible for the integrity of the assertions, statements and claims made therein (including the assertions over which we have been engaged to provide limited assurance), the collection, quantification and presentation of all data and information in the report, and applied criteria, analysis and publication.

The management of the Company is responsible for maintaining adequate records and internal controls that are designed to support the reporting process and ensure that the “GHG Emissions Calculation Report for the 31st fiscal year” (period: 1 October 2023 to 30 September 2024) is free from material misstatement whether intentional or negligent.

3 Assurance Practitioner’s Responsibility

The responsibility of SOCOTEC is to express a limited assurance conclusion as to whether the subject matter information has been prepared in compliance with the criteria in all material respects.

We have performed limited assurance engagement in accordance with the verification procedures stipulated by SOCOTEC and “JIS Q 14064-3:2023 (ISO 14064-3:2019) Specification with guidance for the verification and validation of greenhouse gas statements”.

The procedures performed in the limited assurance engagement are limited in their type, timing and scope as compared to the procedures performed in the reasonable assurance engagement. As a result, our limited assurance engagement does not provide as high assurance as reasonable assurance engagement.

Our procedures performed depend on the assurance professional practitioner’s judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. Our conclusion was not designed to provide assurance on internal controls.

We believe that we have obtained the evidence to provide a basis for our limited assurance conclusions.



4 Assurance Procedures

The procedures that SOCOTEC has performed are based on professional judgement and include, but are not limited to:

- Evaluation of policies and procedures created by the Company in relation to subject matter information
- Inquiries to the Company personnel to understand the above policies and procedures
- Verification that the target project meets eligibility requirements
- Matching with the basis data by trial calculation and recalculation
- Obtaining and collating material for important assumptions and other data
- Sites visited to confirm the calculation structure and procedures, data collection and implementation status of record control:

FUKURAS office(Head office) / B-Lot Daimyo Bldg. / GMO Financial Gate, Inc. Chiba data Center

5 Statement of Our Independence, Quality Management and Competence

SOCOTEC has introduced and maintained a comprehensive management system that conforms to the accreditation requirements of "ISO 17021 Conformity assessment -- Requirements for bodies providing audit and certification of management systems". In addition, we have also established a management system according to "ISO 14065 Greenhouse gases -- Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition". These meet the requirements of International Standard on Quality Management 1 by the International Auditing and Assurance Standards Board and Code of Ethics for Professional Accountants by International Ethics Standards Board for Accountants. We maintain a comprehensive quality management system that includes ethical rules, professional standards and documented policies and procedures for compliance with applicable laws and regulations.

The SOCOTEC Group is a comprehensive third-party organisation in testing, inspection and certification operations, and provides management system certification and training services related to quality, environment, labour and information security in countries around the world. Engaged in performance data and sustainability report assurance of environmental and social information, SOCOTEC affirms that it is independent of the organisation that has ordered the assurance engagement, its affiliated companies and stakeholders, and that there is no possibility of impairing impartiality or conflict of interest.

We assure that the team engaged in the assurance is selected based on knowledge and experience in the relevant industry, as well as the competence requirements for this assurance engagement.

6 Use of Report

Our responsibility in performing our limited assurance activities is to the management of the Company only in accordance with the terms for this engagement as agreed with the Company. We do not therefore assume any responsibility for any other purpose or to any other person or organisation.

7 Our Conclusion

On the basis of our procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the subject matter information is not, in all material respects, prepared and reported in accordance with the stated criteria.

SOCOTEC Certification Japan

Seigo Futaba
Managing Director
31 March 2025