

## Independent Practitioner's Assurance Report

June 16, 2025

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We have undertaken a limited assurance engagement of the environmental performance data indicated with ★ for the year ended March 31, 2025 (the "Environmental Performance Data") included in the "Environmental Performance Data 2025 (PDF)" (the "Report") of Mitsui & Co., Ltd. (the "Company").

### The Company's Responsibility

The Company is responsible for the preparation of the Environmental Performance Data in accordance with the calculation and reporting criteria adopted by the Company (indicated with the Environmental Performance Data included in the Report). Greenhouse gas quantification is subject to inherent uncertainty for reasons such as incomplete scientific knowledge used to determine emissions factors and numerical data needed to combine emissions of different gases.

### Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Environmental Performance Data based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board ("IAASB"), ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the IAASB and the *Practical Guideline for the Assurance of Sustainability Information*, issued by the Japanese Association of Assurance Organizations for Sustainability Information.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:

- Evaluating whether the Company's methods for estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or reperforming the estimates.
- Undertaking site visits to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the sites.

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 we performed a reasonable assurance engagement.

### Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Environmental Performance Data is not prepared, in all material respects, in accordance with the calculation and reporting criteria adopted by the Company.

The above represents a translation, for convenience only, of the original Independent Practitioner's Assurance report issued in the Japanese language.

Environmental Performance Data 2025

| Category                                                                                                              | Scope of coverage                                                                     |                                                                            |                                                                                                                   | Unit                                                   | FY Mar/2023                                           | FY Mar/2024                         | FY Mar/2025                         | External Assurance | Remarks |  |
|-----------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------|----------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------|-------------------------------------------------------|-------------------------------------|-------------------------------------|--------------------|---------|--|
| Energy Consumption                                                                                                    | (Breakdown)                                                                           | Mitsui & Co., Ltd Consolidated                                             | Head office and all offices in Japan Subsidiaries Un-incorporated JVs                                             | GJ                                                     | 133,026<br>17,077,300<br>17,119,511                   | 120,219<br>16,360,527<br>14,866,839 | 123,424<br>16,006,875<br>16,372,178 |                    |         |  |
|                                                                                                                       |                                                                                       | Total                                                                      |                                                                                                                   |                                                        |                                                       | 34,329,837                          | 31,347,586                          | 32,502,477         | ★       |  |
|                                                                                                                       |                                                                                       | Fuels Electricity Steam, Heat                                              | Power Consumption Renewable electricity (RE Head office,all offices in Japan,and Subsidiaries RE Consumption rate | GJ MWh %                                               | 25,186,671<br>8,983,625<br>159,541                    | 23,101,455<br>7,626,436<br>619,695  | 23,994,121<br>7,993,270<br>515,086  |                    |         |  |
|                                                                                                                       |                                                                                       |                                                                            |                                                                                                                   |                                                        | 655,011<br>48,639<br>7.4                              | 648,116<br>60,977<br>9.4            | 950,973<br>71,627<br>7.5            |                    |         |  |
|                                                                                                                       | Mitsui & Co., Ltd                                                                     |                                                                            |                                                                                                                   |                                                        | Head office and domestic branches (per square meter)  | GJ/m2                               | 1.24                                | 1.12               | 1.16    |  |
|                                                                                                                       | Greenhouse Gas (GHG) Emissions                                                        |                                                                            |                                                                                                                   |                                                        |                                                       |                                     |                                     |                    |         |  |
|                                                                                                                       | Scope 1                                                                               | Mitsui & Co., Ltd Consolidated                                             | Head office and all offices in Japan Subsidiaries Un-incorporated JVs                                             | thousand t-CO2e                                        | 0<br>349<br>2,657                                     | 0<br>384<br>2,253                   | 0<br>369<br>2,434                   |                    | * 1     |  |
|                                                                                                                       |                                                                                       | Total                                                                      |                                                                                                                   |                                                        | 3,006                                                 | 2,637                               | 2,803                               | ★                  |         |  |
|                                                                                                                       | Scope2                                                                                | Mitsui & Co., Ltd Consolidated                                             | Head office and all offices in Japan Subsidiaries Un-incorporated JVs                                             |                                                        | 0<br>225<br>175                                       | 0<br>239<br>173                     | 0<br>243<br>150                     |                    |         |  |
|                                                                                                                       |                                                                                       | Total                                                                      |                                                                                                                   |                                                        | 400                                                   | 412                                 | 393                                 | ★                  |         |  |
| Scope1+2                                                                                                              |                                                                                       |                                                                            | Total                                                                                                             |                                                        | 3,406                                                 | 3,049                               | 3,196                               | ★                  |         |  |
| Scope1&2 Emissions before off-set credit adjustment                                                                   |                                                                                       |                                                                            | Mitsui & Co., Ltd                                                                                                 |                                                        | Head office and all offices in Japan                  | 6                                   | 6                                   | 6                  |         |  |
| Scope1+2 (before off-set credit adjustment)                                                                           |                                                                                       |                                                                            | Total                                                                                                             |                                                        | 3,412                                                 | 3,055                               | 3,202                               |                    |         |  |
| Scope1 (Break Down) (before credit off-set adjustment)                                                                | CO2                                                                                   | Carbon dioxide                                                             | 1,975                                                                                                             |                                                        | 1,719                                                 | 2,677                               |                                     |                    |         |  |
|                                                                                                                       | CH4                                                                                   | Methane                                                                    | 1,029                                                                                                             |                                                        | 917                                                   | 119                                 |                                     |                    |         |  |
|                                                                                                                       | N2O                                                                                   | Carbon monoxide                                                            | 2                                                                                                                 |                                                        | 1                                                     | 4                                   |                                     | * 2                |         |  |
|                                                                                                                       | HFCs                                                                                  | Hydrofluorocarbon                                                          | 0                                                                                                                 | 0                                                      | 3                                                     |                                     | * 2                                 |                    |         |  |
|                                                                                                                       | PFCs                                                                                  | Perfluorocarbon                                                            | 0                                                                                                                 | 0                                                      | 0                                                     |                                     | * 2                                 |                    |         |  |
|                                                                                                                       | SF6                                                                                   | Sulfur hexafluoride                                                        | 0                                                                                                                 | 0                                                      | 0                                                     |                                     | * 2                                 |                    |         |  |
|                                                                                                                       | NF3                                                                                   | Nitrogen trifluoride                                                       | 0                                                                                                                 | 0                                                      | 0                                                     |                                     | * 2                                 |                    |         |  |
|                                                                                                                       | Scope1 by Area (before credit off-set adjustment)                                     | Asia Pacific                                                               |                                                                                                                   | 2,315                                                  | 1,969                                                 | 2,218                               |                                     |                    |         |  |
| Americas                                                                                                              |                                                                                       |                                                                            | 345                                                                                                               | 354                                                    | 264                                                   |                                     |                                     |                    |         |  |
| Scope2 by Area (before credit off-set adjustment)                                                                     | Europe,Middle East,and Africa                                                         |                                                                            | 347                                                                                                               | 315                                                    | 321                                                   |                                     |                                     |                    |         |  |
|                                                                                                                       | Asia Pacific                                                                          |                                                                            | 329                                                                                                               | 322                                                    | 160                                                   |                                     |                                     |                    |         |  |
|                                                                                                                       | Americas                                                                              |                                                                            | 65                                                                                                                | 85                                                     | 229                                                   |                                     |                                     |                    |         |  |
|                                                                                                                       | Europe,Middle East,and Africa                                                         |                                                                            | 11                                                                                                                | 11                                                     | 10                                                    |                                     |                                     |                    |         |  |
| GHG Intensity                                                                                                         | Mitsui & Co., Ltd                                                                     | Head office and all offices in Japan (per square meter)                    | t-CO2e/m2                                                                                                         | 0.000                                                  | 0.000                                                 | 0.000                               |                                     |                    |         |  |
| Greenhouse Gas (GHG) Emissions (scope3)                                                                               |                                                                                       |                                                                            |                                                                                                                   |                                                        |                                                       |                                     |                                     | * 3                |         |  |
| Category1                                                                                                             | Purchased goods and services                                                          | Consolidated (Metal Resources, Chemicals, Food)                            | thousand t-CO2e                                                                                                   | 35,330                                                 | 33,470                                                | 33,385                              | ★                                   |                    |         |  |
| Category2                                                                                                             | Capital goods                                                                         | Consolidated (Tangible Fixed Assets)                                       |                                                                                                                   | 761                                                    | 936                                                   | 977                                 |                                     |                    |         |  |
| Category3                                                                                                             | Fuels not included in Scope 1                                                         | Consolidated (Purchased Electricity [including trading], and Fuel Usage)   |                                                                                                                   | 1,470                                                  | 2,904                                                 | 4,078                               |                                     |                    |         |  |
| Category4                                                                                                             | Upstream transportation and distribution                                              | Head office and all offices in Japan (Domestic Transportation Commission)  |                                                                                                                   | 19                                                     | 19                                                    | 18                                  |                                     |                    |         |  |
|                                                                                                                       |                                                                                       | Consolidated (International Transportation Arranged by the Company)        |                                                                                                                   | 3,188                                                  | 1,461                                                 | 1,918                               |                                     |                    |         |  |
| Category5                                                                                                             | Waste generated in operations                                                         | Consolidated (Waste Managed by the Company and Certain Consolidated)       |                                                                                                                   | 0                                                      | 0                                                     | 0                                   |                                     |                    |         |  |
| Category6                                                                                                             | Business travel                                                                       | Head office and all offices in Japan (Employee Business Travel)            |                                                                                                                   | 67                                                     | 84                                                    | 86                                  |                                     |                    |         |  |
| Category7                                                                                                             | Employee commuting                                                                    | Head office and all offices in Japan (Employee Commuting)                  |                                                                                                                   | 1                                                      | 1                                                     | 1                                   |                                     |                    |         |  |
| Category8                                                                                                             | Upstream leased assets                                                                | -                                                                          |                                                                                                                   | Not applicable                                         | Not applicable                                        | Not applicable                      |                                     |                    |         |  |
| Category9                                                                                                             | Downstream transportation and distribution                                            | -                                                                          |                                                                                                                   | Included in cat.4                                      | Included in cat.4                                     | Included in cat.4                   |                                     |                    |         |  |
| Category10                                                                                                            | Processing of sold products                                                           | Consolidated (Copper Concentrate, Iron Ore, Coking Coal, Iron Scrap, etc.) |                                                                                                                   | 32,185                                                 | 30,993                                                | 31,877                              |                                     |                    |         |  |
| Category11                                                                                                            | Use of sold products                                                                  | Consolidated (Fuel, Mobility, Fertilizer, etc.)                            |                                                                                                                   | 83,490                                                 | 98,847                                                | 98,004                              |                                     |                    |         |  |
| Category12                                                                                                            | End-of-life treatment of sold products                                                | Consolidated (Waste Plastics, etc.)                                        |                                                                                                                   | 221                                                    | 188                                                   | 204                                 |                                     |                    |         |  |
| Category13                                                                                                            | Downstream leased assets                                                              | Consolidated (Mobility, etc.)                                              |                                                                                                                   | 1,216                                                  | 523                                                   | 677                                 |                                     |                    |         |  |
| Category14                                                                                                            | Franchise                                                                             | -                                                                          |                                                                                                                   | Not applicable                                         | Not applicable                                        | Not applicable                      |                                     |                    |         |  |
| Category15                                                                                                            | Investments                                                                           | Consolidated (Metal Resources, Energy, Thermal Power Generation Business)  | 33,576                                                                                                            | 30,903                                                 | 25,883                                                |                                     |                                     |                    |         |  |
| Scope3                                                                                                                |                                                                                       |                                                                            | Total                                                                                                             | 191,524                                                | 200,329                                               | 197,107                             |                                     |                    |         |  |
| Offset Credit Details                                                                                                 |                                                                                       |                                                                            |                                                                                                                   |                                                        |                                                       |                                     |                                     |                    |         |  |
| Credit Details                                                                                                        | Mitsui & Co., Ltd                                                                     | J-Credit J-VER                                                             | t-CO2e                                                                                                            | 2,707<br>3,000                                         | 3,492<br>2,500                                        | 5,259<br>384                        |                                     |                    |         |  |
|                                                                                                                       | Absorption Amount                                                                     |                                                                            |                                                                                                                   | ▲ 245                                                  | ▲ 262                                                 | ▲ 494                               |                                     |                    |         |  |
| Total                                                                                                                 |                                                                                       |                                                                            |                                                                                                                   | ▲ 245                                                  | ▲ 262                                                 | ▲ 494                               |                                     |                    |         |  |
| Reduction Contribution Amount                                                                                         |                                                                                       |                                                                            |                                                                                                                   |                                                        |                                                       |                                     |                                     |                    |         |  |
| Reduction Contribution Amount                                                                                         | RE business                                                                           |                                                                            | thousand t-CO2e                                                                                                   | ▲ 2,163                                                | ▲ 3,297                                               | ▲ 2,684                             |                                     |                    |         |  |
|                                                                                                                       | Emissions credit business                                                             |                                                                            |                                                                                                                   | ▲ 284                                                  | ▲ 979                                                 | ▲ 768                               |                                     |                    |         |  |
|                                                                                                                       | Next-gen fuel business                                                                |                                                                            |                                                                                                                   | ▲ 10                                                   | ▲ 143                                                 | ▲ 44                                |                                     |                    |         |  |
|                                                                                                                       | Total                                                                                 |                                                                            |                                                                                                                   | ▲ 2,457                                                | ▲ 4,419                                               | ▲ 3,496                             |                                     |                    |         |  |
| GHG Impact (Scope1&2 (after off-set credit adjustment) +Scope3 Cat15-Absorption Amount-Reduction Contribution Amount) |                                                                                       |                                                                            |                                                                                                                   |                                                        |                                                       |                                     |                                     |                    |         |  |
|                                                                                                                       |                                                                                       |                                                                            |                                                                                                                   | 34,280                                                 | 29,272                                                | 25,089                              |                                     |                    |         |  |
| Water Withdrawal                                                                                                      |                                                                                       |                                                                            |                                                                                                                   |                                                        |                                                       |                                     |                                     |                    |         |  |
| (Breakdown)                                                                                                           | Mitsui & Co., Ltd Consolidated                                                        | Head office and all offices in Japan Subsidiaries and Un-incorporated JVs  | thousand m3                                                                                                       | 70<br>287,727                                          | 77<br>269,135                                         | 83<br>310,132                       | ★                                   | * 2                |         |  |
|                                                                                                                       | Total                                                                                 |                                                                            |                                                                                                                   | 287,798                                                | 269,212                                               | 310,215                             |                                     |                    |         |  |
|                                                                                                                       | Industrial water, water utility Pumped groundwater Rivers, lakes Sea Rainwater Others | thousand m3                                                                | 18,446<br>13,432<br>2,458<br>244,361<br>6,958<br>2,143                                                            | 12,298<br>13,854<br>1,754<br>232,635<br>5,871<br>2,799 | 9,073<br>12,860<br>2,703<br>279,287<br>2,957<br>3,335 |                                     |                                     |                    |         |  |
|                                                                                                                       |                                                                                       |                                                                            | Water Withdrawal in Water-Stressed Areas                                                                          |                                                        |                                                       |                                     |                                     |                    |         |  |
| High risk (40 -80 %)                                                                                                  |                                                                                       |                                                                            |                                                                                                                   | Locations volume of water withdrawn (thousand m3)      | 8<br>132                                              | 10<br>1,499                         | 13<br>2,775                         |                    |         |  |
| Very high risk (>80 %)                                                                                                | Consolidated                                                                          | Subsidiaries and Un-incorporated JVs                                       | Locations volume of water withdrawn (thousand m3)                                                                 | 4<br>1,016                                             | 7<br>1,141                                            | 8<br>1,133                          |                                     |                    |         |  |
|                                                                                                                       | Water Discharge                                                                       |                                                                            |                                                                                                                   |                                                        |                                                       |                                     |                                     |                    |         |  |
| (Breakdown)                                                                                                           | Mitsui & Co., Ltd Consolidated                                                        | Head office and all offices in Japan Subsidiaries and Un-incorporated JVs  | thousand m3                                                                                                       | 64<br>16,749                                           | 69<br>12,164                                          | 83<br>20,224                        | ★                                   | * 2                |         |  |
|                                                                                                                       | Total                                                                                 |                                                                            |                                                                                                                   | 16,814                                                 | 12,234                                                | 20,307                              |                                     | * 5                |         |  |

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|                                                                |  |                                       |                                                                           |                                      |          |          |             |   |    |
|----------------------------------------------------------------|--|---------------------------------------|---------------------------------------------------------------------------|--------------------------------------|----------|----------|-------------|---|----|
| (Breakdown)                                                    |  | External disposal facilities (sewers) |                                                                           |                                      | 1,454    | 1,441    | 1,437       |   |    |
|                                                                |  | Groundwater                           |                                                                           | thousand m3                          | 431      | 377      | 439         |   |    |
|                                                                |  | Rivers, lakes                         |                                                                           |                                      | 3,007    | 2,919    | 2,902       |   |    |
|                                                                |  | Sea                                   |                                                                           |                                      | 9,473    | 2,748    | 10,001      |   |    |
|                                                                |  | Others                                |                                                                           |                                      | 2,448    | 4,748    | 5,528       |   |    |
| Water recycling                                                |  |                                       |                                                                           |                                      |          |          |             |   |    |
| Recycled Volume                                                |  | Mitsui & Co., Ltd Consolidated        | Head office and all offices in Japan Subsidiaries and Un-incorporated JVs | thousand m3                          | 19 6,302 | 23 6,277 | 24 6,559    |   | *2 |
| Waste                                                          |  |                                       |                                                                           |                                      |          |          |             |   |    |
| Waste amount                                                   |  | Mitsui & Co., Ltd Consolidated        | Head office and all offices in Japan Subsidiaries and Un-incorporated JVs | t                                    | 322 -    | 331 -    | 346 975,826 | ★ | *6 |
| of which, recycled amount                                      |  | Mitsui & Co., Ltd Consolidated        | Head office and all offices in Japan Subsidiaries and Un-incorporated JVs |                                      | - -      | - -      | 285 236,075 |   | *2 |
| of which, hazardous waste (Specially Managed Industrial Waste) |  | Mitsui & Co., Ltd Consolidated        | Head office and all offices in Japan Subsidiaries and Un-incorporated JVs |                                      | 0.6 -    | 0.5 -    | 0.7 25,863  |   | *2 |
| Pollution Prevention                                           |  |                                       |                                                                           |                                      |          |          |             |   |    |
| NOx Emissions                                                  |  | Mitsui & Co., Ltd Consolidated        | Head office and all offices in Japan Subsidiaries and Un-incorporated JVs | t                                    | 2 -      | 1 -      | 1 7,914     |   | *6 |
| SOx Emissions                                                  |  | Mitsui & Co., Ltd Consolidated        | Head office and all offices in Japan Subsidiaries and Un-incorporated JVs |                                      | 0 -      | 0 -      | 0 349       |   | *2 |
| VOC Emissions                                                  |  | Mitsui & Co., Ltd Consolidated        | Head office and all offices in Japan Subsidiaries and Un-incorporated JVs |                                      | 0 -      | 0 -      | 0 1,200     |   | *2 |
| Paper Consumption                                              |  |                                       |                                                                           |                                      |          |          |             |   |    |
| Paper consumption                                              |  |                                       | Head office and domestic branches                                         | thousand sheets (A4 size equivalent) | 11,339   | 9,840    | 7,803       | ★ |    |
| Intensity                                                      |  |                                       | (thousand sheets per employee)                                            | thousand sheets /employee            | 3.00     | 2.63     | 2.08        |   |    |

\* 1 [Standards/Guidelines for Scope1+2 calculation]  
Consolidation: GHG Protocol Control Approach.  
Reference to GHG Protocol "Emission Factors from Cross Sector Tools\_V2.0\_0", International Energy Agency (IEA) Emissions Factors 2024, IPCC 2006 Guidelines for National Greenhouse Gas Inventories.  
Non-consolidated: Act on Rationalizing Energy Use, Act on Promotion of Global Warming Countermeasures.

\* 2 Some Un-incorporated JVs and Consolidated subsidiaries are included

\* 3 ・Mitsui and consolidated subsidiaries (including Un-incorporated JVs) are calculated according to the control standards (same as Scope 1 and Scope 2)  
・Where the same emission source is clearly double-counted among the companies included in the scope, the calculation is consolidated into one side  
・In cases where it is not possible to determine into which final product an intermediary product is processed, it is excluded from the calculation  
・Trading of third-party products refers to transactions where Mitsui purchases products produced/manufactured/processed by third parties and sells them to processors or end users; transactions with so-called "traders" whose processors or end users cannot be identified  
・Category 1 and 11: Energy-related emissions are calculated in accordance with the International Petroleum Industry Environmental Conservation Association (IPIECA) guidelines  
・Category 10: For iron ore and metallurgical coal (ferrous raw materials), emissions from crude steel production are allocated proportionally by weight  
・Category 6 and 7: Emissions are calculated with reference to the Ministry of the Environment's Supply Chain Emissions Calculation Database (Japan)  
・Category 15: Some estimates are based on LCA databases (such as IDEEA) and input-output models

\* 4 In some cases, data was obtained directly from project sites, while in other cases, data was only attainable via the head office (parent company/SPC) of the company or companies involved in the project.

\* 5 Water discharge volume is assumed to be equal to water withdrawal in case of no discharge data

\* 6 From the fiscal year ending March 2025, the aggregation scope has been revised from "the Head Office and Kansai Branch" to include "the Head Office and all domestic branches". Figures for March 2023 and 2024 have been restated accordingly.