

(TRANSLATION)

## INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

June 10, 2026

Mr. Kenichi Hori  
Representative Director, President and Chief Executive Officer  
Mitsui & Co., Ltd.

Deloitte Tohmatsu Sustainability Co., Ltd.  
3-2-3, Marunouchi, Chiyoda-ku, Tokyo  
Representative Director  
Tomoharu Hase

We have undertaken a limited assurance engagement of the sustainability information indicated with ★ for the year ended March 31, 2026 (the "Sustainability Information Subject to an Assurance Engagement") included in the "Environmental Performance Data 2026 (PDF)" (the "Report") of Mitsui & Co., Ltd. (the "Company").

### The Company's Responsibility

The Company is responsible for the preparation of the Sustainability Information Subject to an Assurance Engagement in accordance with the calculation and reporting criteria adopted by the Company (indicated with the sustainability information). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Sustainability Information Subject to an Assurance Engagement that is free from material misstatement, whether due to fraud or error. Greenhouse gas quantification is subject to inherent uncertainty because of 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*, which 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.

### Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Sustainability Information Subject to an Assurance Engagement 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"), and ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the IAASB.

The procedures we performed were based on our professional judgment and included inquiries, observation, 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 were appropriate and had been applied consistently. However, our procedures did not include testing the underlying data 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 Sustainability Information Subject to an Assurance Engagement is not prepared, in all material respects, in accordance with the calculation and reporting criteria adopted by the Company.

### Notes to the Readers of Independent Practitioner's Assurance Report

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

Environmental Performance Data 2026

Category	Scope of coverage	Unit	FY Mar/2024	FY Mar/2025	FY Mar/2026	External Assurance	Remarks
Energy Consumption	Mitsui & Co., Ltd.	Head office and all offices in Japan	120,219	123,424	123,454	★	*1
		Time charter contracts, etc. under operational control	-	-	13,674,379	★	*8
		Subtotal	120,219	123,424	13,797,834	★	
	Consolidated	Subsidiaries	16,360,527	16,006,875	17,144,195	★	
		Un-incorporated JVs	14,866,839	16,372,178	776,311	★	*9
		Subtotal	31,227,367	32,379,053	17,920,506	★	
		<b>Total</b>	<b>31,347,586</b>	<b>32,502,477</b>	<b>31,718,340</b>	<b>★</b>	
	(Breakdown)	Fuels	23,101,455	23,994,121	24,888,711		
		Electricity	7,626,436	7,993,270	6,028,329		
		Steam, Heat	619,695	515,086	800,300		
	Power Consumption	648,116	950,973	693,074			
	Renewable electricity (RE)	60,977	71,627	62,903			
	Consumption	9.4	7.5	9.1			
	RE Consumption rate						
Greenhouse Gas (GHG) Emissions	Scope 1	Mitsui & Co., Ltd.	0	0	0	★	*1
		Head office and all offices in Japan	-	-	814	★	*8
		Chartering, etc. over which the company has controlling influence	-	-	815	★	
		Subtotal	0	0	389	★	
	Consolidated	Subsidiaries	384	369	389	★	
		Un-incorporated JVs	2,253	2,434	94	★	*9
		Subtotal	2,637	2,803	483	★	
		<b>Total</b>	<b>2,637</b>	<b>2,803</b>	<b>1,298</b>	<b>★</b>	
	Scope2(location based)	Mitsui & Co., Ltd.	0	0	5	★	
		Head office and all offices in Japan	0	0	5	★	
	Consolidated	Subsidiaries	239	243	291	★	
		Un-incorporated JVs	173	150	0	★	*9
		Subtotal	412	393	291	★	
		<b>Total</b>	<b>412</b>	<b>393</b>	<b>296</b>	<b>★</b>	
	Scope2(market based)	Mitsui & Co., Ltd.	-	-	2	★	
		Head office and all offices in Japan	-	-	2	★	
	Consolidated	Subsidiaries	-	-	268	★	
		Un-incorporated JVs	-	-	0	★	*9
		Subtotal	-	-	268	★	
		<b>Total</b>	<b>-</b>	<b>-</b>	<b>270</b>	<b>★</b>	
	Scope1+2(location based)	Mitsui & Co., Ltd.	0	0	6	★	
		Head office and all offices in Japan	-	-	814	★	*8
		Chartering, etc. over which the company has controlling influence	-	-	820	★	
	Consolidated	Subsidiaries	623	613	680	★	
		Un-incorporated JVs	2,426	2,584	94	★	*9
	Subtotal	3,049	3,196	774	★		
	<b>Total</b>	<b>3,049</b>	<b>3,196</b>	<b>1,594</b>	<b>★</b>		
Scope1+2(market based)	Mitsui & Co., Ltd.	-	-	2	★		
	Head office and all offices in Japan	-	-	814	★	*8	
Consolidated	Subsidiaries	-	-	817	★		
	Un-incorporated JVs	-	-	657	★		
	Subtotal	-	-	94	★	*9	
	<b>Total</b>	<b>-</b>	<b>-</b>	<b>753</b>	<b>★</b>		
	<b>Total</b>	<b>3,055</b>	<b>3,202</b>	<b>-</b>	<b>★</b>		
Scope1 (Break Down) (before credit off-set adjustment)	CO2	1,719	2,677	1,274			
	CH4	917	119	19		*2	
	N2O	1	4	3		*2	
	HFCs	0	3	2		*2	
	PFCs	0	0	0		*2	
	SF6	0	0	0		*2	
	NF3	0	0	0		*2	
Scope1 by Area (before credit off-set adjustment)	Asia Pacific	1,969	2,218	1,059			
	Americas	354	264	216			
	Europe,Middle East,and Africa	315	321	23			
Scope2 by Area (location based, before credit off-set adjustment)	Asia Pacific	322	160	155			
	Americas	85	229	132			
	Europe,Middle East,and Africa	11	10	9			
Scope2 by Area (market based, before credit off-set adjustment)	Asia Pacific	322	160	147			
	Americas	85	229	115			
	Europe,Middle East,and Africa	11	10	8			
Greenhouse Gas (GHG) Emissions (scope3)			<b>3,055</b>	<b>3,202</b>	<b>-</b>	<b>★</b>	
Category1	Purchased goods and services	Consolidated (Metal Resources, Chemicals, Food)	33,470	33,385	36,221		*1, 3
Category2	Capital goods	Consolidated (Tangible Fixed Assets)	936	977	800		*4
Category3	Fuels not included in Scope 1 and 2 and energy-related activities	Consolidated (Purchased Electricity (including trading), and Fuel Usage)	2,904	4,078	5,688		
Category4	Upstream transportation and distribution	Head office and all offices in Japan (Domestic Transportation Commissioned by the Company as Cargo Owner) April-December	-	-	13	★	*11
		Head office and all offices in Japan (Domestic Transportation Commissioned by the Company as Cargo Owner) Annual Total	19	18	16		
		Consolidated (International Transportation Arranged by the Company and Certain Consolidated Subsidiaries, excluding single-vessel chartering arrangements over which the Company has controlling influence)	-	1,302	919		
		Consolidated (International Transportation Arranged by the Company and Certain Consolidated Subsidiaries)	1,461	616	Included in Scope 1	★	*8
		Total	1,480	1,936	935		
Category5	Waste generated in operations	Consolidated (Waste Managed by the Company and Certain Consolidated Subsidiaries)	0	0	1		
Category6	Business travel	Consolidated	84	86	255		*5
Category7	Employee commuting	Consolidated	1	1	5		*5
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.)	30,993	31,877	1,714		*6
Category11	Use of sold products	Consolidated (Fuel, Mobility, Fertilizer, etc.)	98,847	98,004	91,610		*4
Category12	End-of-life treatment of sold products	Consolidated (Waste Plastics, etc.)	188	204	181		
Category13	Downstream leased assets	Consolidated (Mobility, etc.)	523	677	648		
Category14	Franchise	-	Not applicable	Not applicable	Not applicable		
Category15	Investments	Consolidated (Metal Resources, Energy, Thermal Power Generation Businesses, and Other Related Company Businesses)	30,903	25,883	25,998		
		Consolidated (Un-incorporated JVs without controlling power)	-	-	2,398		*5
		Consolidated (Other Investments Not Included Above)	-	-	678		*10
		Total	30,903	25,883	26,074		*7
	<b>Total</b>	<b>Total</b>	<b>200,329</b>	<b>197,107</b>	<b>167,133</b>		
Offset Credit Details			6	6	2		
Credit Details	Mitsui & Co., Ltd.	Compliance Credit (J-Credit, etc.)	-	-	4		
	Consolidated	Compliance Credit	-	-	275		
Absorption Amount	Scope 3 Category 15 investments	Compliance Credit	-	-	-		
	Forestry business		▲ 262	▲ 494	▲ 576		
	<b>Total</b>	<b>Total</b>	<b>▲ 262</b>	<b>▲ 494</b>	<b>▲ 576</b>		
Reduction Contribution Amount			▲ 2,287	▲ 2,684	▲ 3,252		
Reduction Contribution Amount	RE business		▲ 979	▲ 768	▲ 603		
	Emissions credit business		▲ 143	▲ 44	▲ 505		
	Next-gen fuel business		-	-	-		
	<b>Total</b>	<b>Total</b>	<b>▲ 4,419</b>	<b>▲ 3,496</b>	<b>▲ 4,360</b>		
Disclosure of GHG emissions related to targets			34.0	29.1	29.1		
Total GHG emissions	Scope 1 and 2 (market-based, excluding long-term charter contracts and other arrangements under operational control), and Scope 3 Category 15 (excluding other investees)		0.3	0.5	0.8		
Removals and offsets			4.4	3.5	4.4		
GHG emission reduction contribution			29.3	25.1	23.9		
GHG impact (total GHG emissions less removals, offsets, and emission reduction contributions)							
Water Withdrawal	Mitsui & Co., Ltd.	Head office and all offices in Japan	77	83	84	★	*2, 14
	Consolidated	Subsidiaries and Un-incorporated JVs	269,135	310,132	497,259		
	<b>Total</b>	<b>Total</b>	<b>269,212</b>	<b>310,215</b>	<b>497,343</b>		
(Breakdown)	Industrial water, water utility		12,298	9,073	238,468		
	Pumped groundwater		13,854	12,860	2,841		
	Rivers, lakes		1,754	2,783	2,134		
	Sea		232,635	279,287	253,604		
	Rainwater		5,871	2,957	17		
	Others		2,799	3,335	279		
Water Withdrawal in Water-Stressed Areas			10	13	16		*2, 13, 14
High risk (40 - 80 %)	Locations	volume of water withdrawn (thousand m3)	1,499	2,775	236,495		
	Locations	volume of water withdrawn (thousand m3)	7	8	9		
Very high risk (>80 %)	Consolidated	Subsidiaries and Un-incorporated JVs	1,141	1,133	896		

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<b>Water Discharge</b>	Mitsui & Co., Ltd. Consolidated	Head office and all offices in Japan Subsidiaries and Un-incorporated JVs	thousand m3	69 12,164	83 30,234	84 245,729	★	*2, 14
	<b>Total</b>			<b>12,234</b>	<b>20,307</b>	<b>245,813</b>		
(Breakdown)	External disposal facilities (sewers)			1,441	1,437	235,739		
	Groundwater			377	439	390		
	Rivers, lakes			2,919	2,902	2,035		
	Sea			2,748	10,001	7,636		
	Others			4,748	5,528	11		
<b>Water recycling</b>	Mitsui & Co., Ltd. Consolidated	Head office and all offices in Japan Subsidiaries and Un-incorporated JVs	thousand m3	23 6,277	24 6,559	26 104		*2, 14
Recycled Volume								
<b>Waste</b>	Mitsui & Co., Ltd. Consolidated	Head office and all offices in Japan Subsidiaries and Un-incorporated JVs		331	346	348	★	*2
Waste amount				-	975,826	1,033,476		
of which, recycled amount	Mitsui & Co., Ltd. Consolidated	Head office and all offices in Japan Subsidiaries and Un-incorporated JVs	t	-	285	316		
				-	236,079	302,462		
of which, hazardous waste (Specially Managed Industrial Waste)	Mitsui & Co., Ltd. Consolidated	Head office and all offices in Japan Subsidiaries and Un-incorporated JVs		0.5	0.7	0.6		
				-	25,863	31,811		
<b>Pollution Prevention</b>	Mitsui & Co., Ltd. Consolidated	Head office and all offices in Japan Subsidiaries and Un-incorporated JVs		1	1	2		*2
NOx Emissions				-	7,914	2,847		
SOx Emissions	Mitsui & Co., Ltd. Consolidated	Head office and all offices in Japan Subsidiaries and Un-incorporated JVs	t	0	0	0		
VOC Emissions				-	349	314		
	Mitsui & Co., Ltd. Consolidated	Head office and all offices in Japan Subsidiaries and Un-incorporated JVs		0	0	0		
				-	1,200	269		
<b>Paper Consumption</b>								
Paper consumption		Head office and domestic branches	thousand sheets (A4 size equivalent)	9,840	7,803	6,669	★	
Intensity		(thousand sheets per employee)	thousand sheets /employee	2.63	2.08	1.77		

\*1 [Main Calculation Standards and Emission Factors]

Non-consolidated and consolidated. Operational control approach. Calculated based on GHG Protocol "Emission Factors from Cross Sector Tools\_V2.0\_0", International Energy Agency (IEA) Emission Factors 2024, and the IPCC 2006 Guidelines for National Greenhouse Gas Inventories.

For the non-consolidated basis, calculations up to FY March 2025 were conducted in accordance with the Act on the Rational Use of Energy (Energy Conservation Act) and the Act on Promotion of Global Warming Countermeasures.

\*2 Certain unincorporated joint ventures (Un-incorporated JVs) and consolidated subsidiaries are included in the reporting scope.

\*3 Where double counting of the same emission source among companies within the reporting boundary is evident, emissions are allocated to one entity only.

• Where it is not possible to identify into which final products sold intermediate products are processed, such intermediate products are excluded from the calculation scope.

• Trading transactions are defined as transactions in which products manufactured, produced, or processed by third parties are purchased by the Company and sold to processors, end consumers, etc.

Transactions with so-called traders, where processors or end consumers cannot be identified, are excluded.

\*4 Categories 1 and 11: Energy-related emissions are calculated in accordance with the guidelines of the International Petroleum Industry Environmental Conservation Association (IPECA).

\*5 Categories 6 and 7: Calculated with reference to the Ministry of the Environment's Emission Factor Database for Accounting of Greenhouse Gas Emissions throughout the Supply Chain.

Calculated on a non-consolidated basis through FY March 2025 and on a consolidated basis from FY March 2026.

\*6 Category 10: Emissions from iron ore and coking coal used as steelmaking raw materials are calculated by allocating emissions generated during crude steel production based on weight ratios.

\*7 Category 13: Primarily based on actual data, with some estimates derived from LCI databases (e.g., IDEAS) and input-output models.

\*8 From FY March 2026, non-consolidated time-chartered vessels have been reclassified from Scope 3 Category 4 to Scope 1.

\*9 From FY March 2026, emissions from unincorporated joint ventures (Un-incorporated JVs) over which the Company does not have operational control have been reclassified from Scope 1+2 to Scope 3 Category 15.

In addition, Scope 1+2 emissions from unincorporated joint ventures over which the Company has operational control are now accounted for at 100% instead of on an equity-share basis.

\*10 From FY March 2026, all material business investments have been added to Scope 3 Category 15 as consolidated (other investments not included above).

\*11 For FY March 2026, third-party assurance was obtained for non-consolidated domestic outsourced transportation (where the Company acts as the shipper) for the period from April to December.

\*12 GHG emissions from the combustion of biomass fuels such as wood and plant residues, which are not included in any Scope 1-3 emissions for FY March 2026, amounted to 64 thousand t-CO2e.

\*13 Data are obtained either directly from operational sites of the relevant businesses or, in some cases, only from the headquarters locations of business entities (parent companies/SPCs).

\*14 Where wastewater volume is unknown, wastewater volume is assumed to equal water withdrawal volume for calculation purposes.