



Meeting Human Capital Reporting Standards

Independent Auditors Report

To all the stakeholders of Toyota Tsusho Corporation.

We, HC Produce Inc. and Human Capital Management Institute, LLC, have jointly audited the data, statements, systems and strategies for Human Capital reporting in the fiscal year of 2021 by Toyota Tsusho Corporation as a single company (Toyota Tsusho).

We conducted conformance assessment audit in accordance with the Human Capital Reporting guideline of ISO 30414. The audit includes interviews with Toyota Tsusho's leadership and management teams of each metric, assessment of Toyota Tsusho's data contents, guidelines and systems, assessment of Toyota Tsusho's statements clarifying strategies and internal guidelines, and assessment of Toyota Tsusho's external and internal reports for each metric of ISO 30414.

In our opinion, the statements, systems and strategies referred to above fairly, in all material respects, the position of Toyota Tsusho as of 31st October 2022 results of their managements of Human Capital reporting, ended in conformance with ISO 30414.

保坂 駿介

HC Produce Inc.
CEO Shunsuke Hosaka
October 31st 2022

Human Capital Management Institute, LLC
CEO Jeff Higgins
October 31st 2022