

## Conclusion

Based on our procedures and the evidence obtained, we are not aware of any material modifications that should be made to the Subject Matter for the period from April 1, 2023 to March 31, 2024 in order for it to be in accordance with the Criteria.

Takefumi Kawasaki Shuhei Okuma Engagement Partners August 23, 2024 Ernst & Young ShinNihon LLC Tokyo, Japan