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(TRANSLATION)

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

September 11, 2026

Mr. Katsuya Nakanishi
President and CEO
Mitsubishi Corporation

Tomohiro Goto
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We have undertaken a limited assurance engagement of the sustainability information indicated with ★ for FY2025 and FY2026 (the "Sustainability Information") included in the "Environment" sheet and "Social" sheet of the "Mitsubishi Corporation ESG Data 2026" (the "Report") of Mitsubishi Corporation (the "Company").

The Company's Responsibility

The Company is responsible for the preparation of the Sustainability Information in accordance with the calculation and reporting criteria adopted by the Company indicated with the Sustainability Information included in the Report. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Sustainability Information 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 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 the suitability and availability of the criteria applied for the calculation and reporting of the Sustainability Information.
- Identifying and assessing the risks of material misstatement in the Sustainability Information due to fraud or error.
- Obtaining an understanding of the Company's internal control system.
- Evaluating whether the Company's methods for estimates are appropriate and have been applied consistently.
- Performing site visits.
- Evaluating the appropriateness of the presentation of the Sustainability Information.

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 is not prepared, in all material respects, in accordance with the calculation and reporting criteria indicated for the Sustainability Information included in the Report.

Notes to the Readers of Independent Practitioner's Assurance Report

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