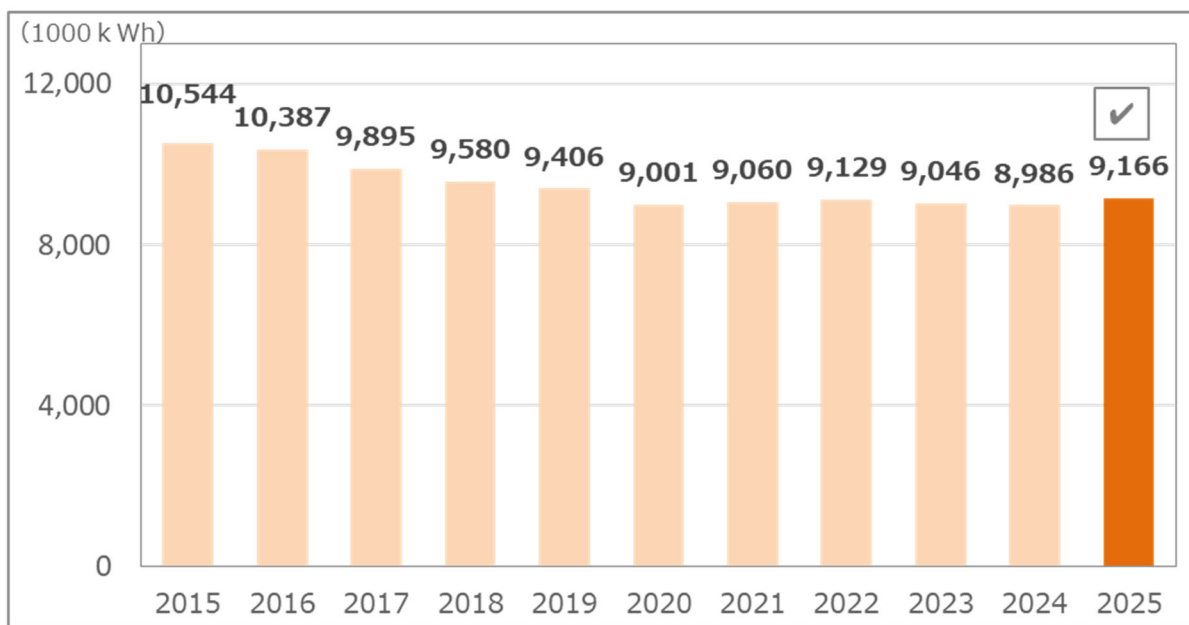


Mitsui Fudosan Accommodations Fund Inc.

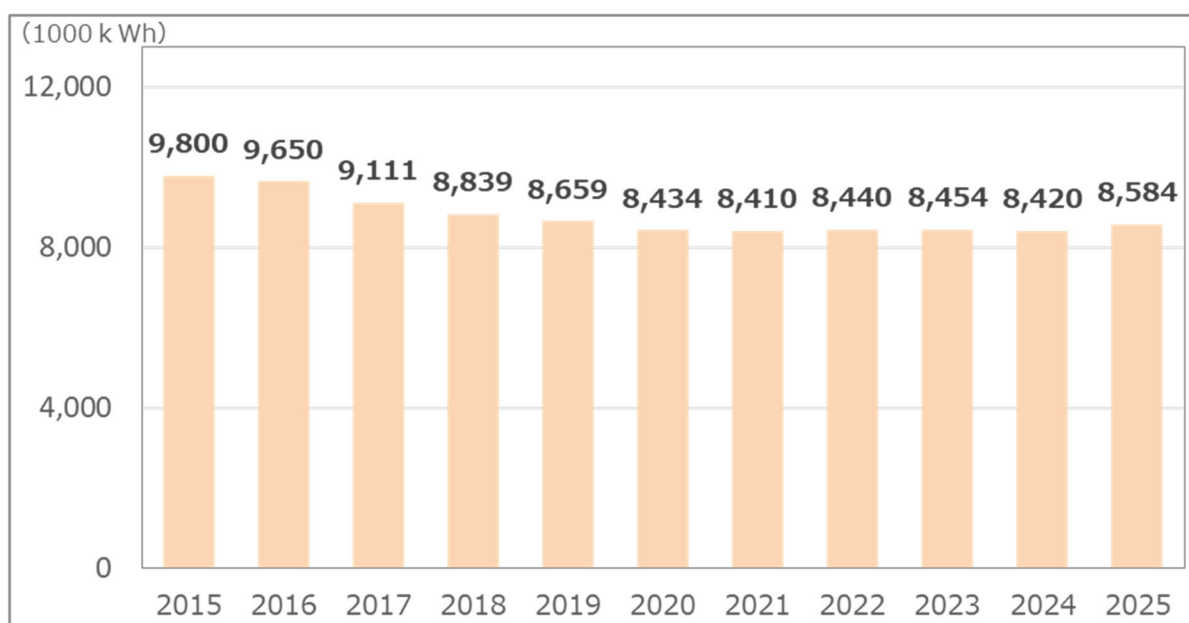
2025 Environmental Performance

1. Energy consumption



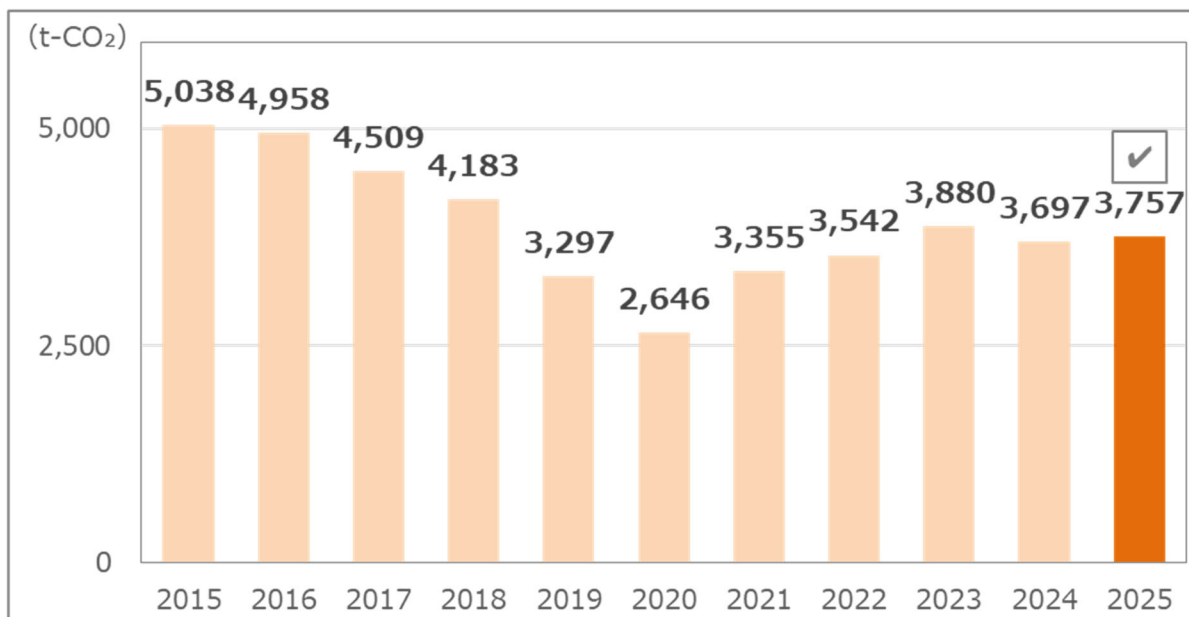
(Note) Please refer to P.3 for the calculation methodology.

(For reference) Electricity consumption



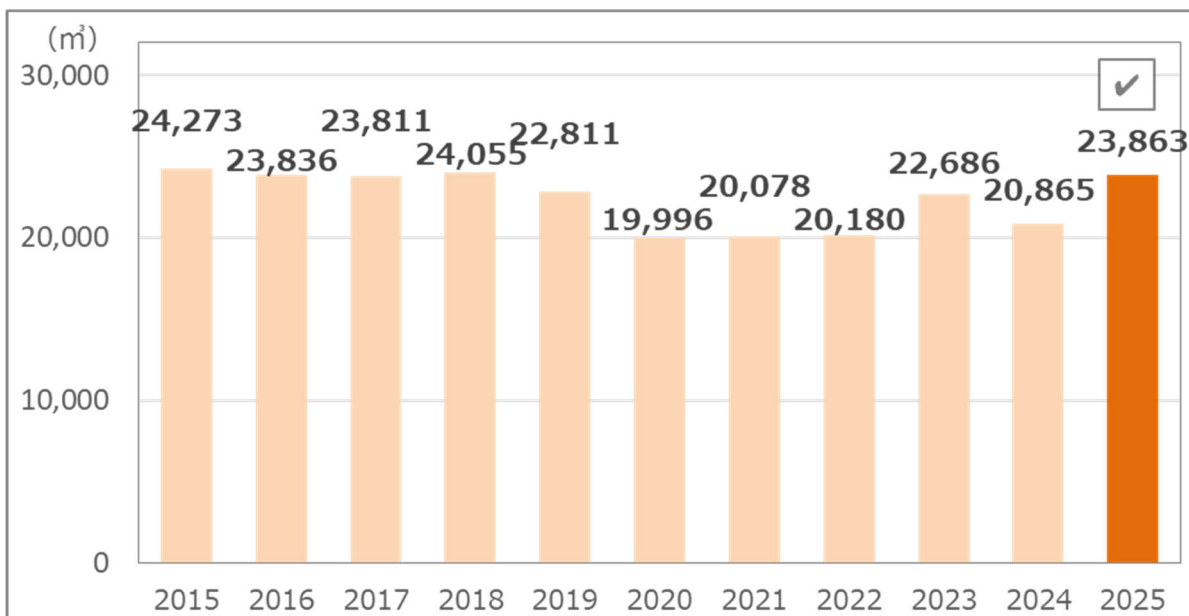
(Note) The electricity consumption consists of purchased electricity only.

2. CO₂ emissions from energy consumption



(Note) Please refer to P.3 for the calculation methodology.

3. Water usage



(Note) The water usage consists of purchased water only.

The data with has obtained the independent practitioner's assurance by Deloitte Tohmatsu Sustainability Co., Ltd. in the Japanese version of this report.

【Notes on calculation methodology】

- (1) Calculation period: January 1st – December 31st each year
- (2) Scope: Annual consumption from common-use space in “rental properties” of our managing properties.

Consumption for co-owned properties is calculated by multiplying Mitsui Fudosan Accommodations Fund Inc.’s ownership ratio.

- (3) Formulas:

- ① Energy consumption (Thousand kWh):

• Energy consumption = Σ (consumption by energy type \times heating value conversion factor \times conversion rate for electricity)

Calculated based on heating value conversion factor in “Manual for Calculation and Reporting of Green House Gas Emissions” (Ministry of Environment; Ministry of Economy, Trade and Industry)

•Energy type : Electricity and city gas among other things

- ② CO₂ emissions from energy consumption (t-CO₂):

CO₂ emissions from energy consumption = Σ (Energy consumption \times CO₂ emission factor)

Calculated based on “Manual for Calculation and Reporting of Green House Gas Emissions” (Ministry of Environment; Ministry of Economy, Trade and Industry)

Used the adjusted emission factors given by each electricity supplier.

Issue date: 2026/6/19

(TRANSLATION)

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

June 19, 2026

Mr. Toru Inoue
Executive Director
Mitsui Fudosan Accommodations Fund Inc.

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

We have undertaken a limited assurance engagement of the environmental performance information indicated with for the year ended December 31, 2025 (the "Environmental Quantitative Information") included in the "Mitsui Fudosan Accommodations Fund Inc. 2025 Environmental Performance" (the "Report") of Mitsui Fudosan Accommodations Fund Inc. (the "Company").

The Company's Responsibility

The Company is responsible for the preparation of the Environmental Quantitative Information in accordance with the calculation and reporting criteria adopted by the Company (described in the Notes on calculation methodology included in the Report). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Environmental Quantitative Information that is free from material misstatement, whether due to fraud or error. CO₂ quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and numerical data.

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 Environmental Quantitative 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 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.
- Performing interviews of responsible persons and inspecting documentary evidence to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the properties.

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 Quantitative Information 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, for convenience only, of the original Independent Practitioner's Assurance Report issued in Japanese language.