Third-Party Assurance

Verification Opinion

SGS

4 July 2023
Opinion No : SGS23/050

Mr. Tetsuya Yamamoto
President
Daiseki Co., Ltd.
1-86 Funami-cho Minato-ku, Nagoya, Aichi, Japan

Objective
SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Daiseki Co., Ltd. (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (ISO14064-3: 2019 and the SGS verification protocol) regarding the data prepared by the Organization on the scope of verification (hereinafter referred to as "the Statement"). The objective of this verification is to confirm that the Statement in the Organization's applicable scope has been correctly calculated and reported in the Statement in conformance with the criteria, and to express our views as a third party. The Organization is responsible for the preparation and fair presentation of the Statement.

Scope
The scope of verification is Scope 1 and 2 emissions, energy consumption, and Scope 3 emissions.
The period subject to report is from 1 March 2022 to 28 February 2023.
Refer to the attached sheet for the detailed scope of verification.

Procedure of Verification
The Statement was verified in accordance with Criteria of Verification, and the following processes were implemented at a limited level of assurance:
- Verification of the calculation system: Interviews on the measurement, tabulation, calculation, and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the Statement: On-site verification and voucher review conducted at the Daiseki Co., Ltd. Hokuriku Works and Kansai Works, and analytical procedures and interviews for the other sites in the scope of verification carried out at the head office

The criteria for this review are based on Act on the Rational Use of Energy, the GHG Emissions Calculation and Reporting Manual Ver. 4.8, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.5, Emission Factor Database on the same Accounting Ver. 3.3, IDEA Ver.2.3 and the protocol specified by the Organization.

Conclusion
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.
SGS Japan Inc. affirms our independence from the Organization, being free from bias and conflicts of interest with the Organization.

For and on behalf of SGS Japan Inc
Yokohama business park North Square Ⅰ
134, Good-cho, Hodogaya-ku,Yokohama
Knowledge
Management Committee Member
Head of Certification/Accreditation

Yuji Takeuchi

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SGS

Attached file

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The details of the scope of verification

	The scope	The boundary	The statement
1	The performance data Scope 1 and 2 include energy related greenhouse gas emissions Energy consumption	The Organization and the consolidated companies	Scope 1 : 27,951 t-CO$_2$ Scope 2 : 9,990 t-CO$_2$
2	Scope 3 (category 1)	The Organization and the consolidated companies	63,184 t-CO$_2$

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