

# Independent Verification Report on Environmental Information

**To: HASEKO Corporation**

## 1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by HASEKO Corporation (hereafter “the Company”) to provide an independent verification on the “FY2023\* List of Scope 1, 2 and 3 emissions in the Haseko Group and “FY2023 List of Energy use in the Haseko Group (hereafter “Reports). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding the FY2023 GHG (Greenhouse gases) emissions, Energy use and renewable energy use (‘environmental information’) in the Reports was correctly measured and calculated, in accordance with “the calculation rule of GHG emissions” and “the calculation rule of Energy use” prepared by the Company (hereafter “Rules”). The purpose of the verification is to evaluate the Reports objectively and to enhance the credibility of the Reports.

\*The fiscal year of the Company ended on March 31, 2024.

## 2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3”. The scope of this verification assignment covers energy-derived CO2 emissions from Scope 1 & 2, and Scope3 (Category1,2,3,4,5,6,7,9,11,12 and 13) GHG emissions, Energy use and renewable energy use. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of the total emissions in the Reports. The organizational boundaries of this verification include 298 domestic offices and 663 domestic sites of HASEKO corporation group for Scope 1 and 2, Energy use and renewable energy use; as well as its 25 group companies in Japan including the Company for Scope 3.

Our verification procedures included:

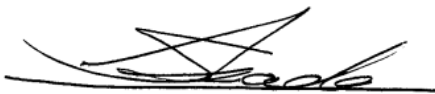
- Confirming the integrated functions to check the Rules prior to the site visit.
- Holding on-site verification for Scope 1 & 2 on the basis of sampling at the Company’s 5 domestic office sites and 10 domestic sites, to check the Reports’ boundaries, GHG emission sources, energy use monitoring points, Renewable energy use circumstances, monitoring and calculation system, activity data and Emission Factors.
- Holding on-site verification for Scope 3 on the basis of sampling at the 3 Group companies, to check calculation scenario and allocation method; monitoring and calculation system; and emission data against evidence.
- The sampling sites for on-site assessment were selected by the Company.

## 3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the environmental information in the Reports is not materially correct or has not been prepared in accordance with the Rules.

## 4. Consideration

The Company was responsible for preparing the Reports, and JQA’s responsibility was to conduct verification of Environmental information in the Reports only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Board Director

For and on behalf of Japan Quality Assurance Organization

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February 27, 2025