

Greenhouse Gas Emissions Verification Report

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 “FY2022* List of Scope 1, 2 and 3 emissions in the Haseko Group “(hereafter “the Report”). The content of our verification was to express our conclusion, based on our verification procedures, on whether the statement of information regarding the FY2022 GHG emissions in the Report was correctly measured and calculated, in accordance with “the calculation rule of GHG emissions” prepared by the Company (hereafter “the Rule”). The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of the Report.

*The fiscal year of the Company ended on March 31, 2023.

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. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of the total emissions in the Report. The organizational boundaries of this verification include 148 domestic offices and 732 domestic sites of HASEKO corporation group for Scope 1 and 2, and its 25 group companies in Japan including the Company for Scope 3.

Our verification procedures included:

- Performing validation of integrated functions to check the Rule.
- Holding on-site verification for Scope 1 & 2 on the basis of sampling at the Company’s 4 domestic office sites and 9 domestic sites, to check the Report boundaries, GHG emission sources, energy use monitoring points, 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 information regarding the Company’s FY 2022 GHG emissions in the Report is not materially correct, or has not been prepared in accordance with the Rule.

4. Consideration

The Company was responsible for preparing the Report, and JQA’s responsibility was to conduct verification of GHG emissions in the Report 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
1-25, Kandasudacho, Chiyoda-ku, Tokyo, Japan
March 28, 2024