

Verification Opinion



3 July 2023
Opinion No : SGS23/086

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Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by CATALER CORPORATION (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 January 2022 to 31 December 2022.
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 headquarter and ARK Creation Centre, and analytical procedures and interviews for the other sites in the scope of verification carried out at the headquarter

The criteria for this review are based on the GHG Emissions Calculation and Reporting Manual (Ver.4.7), Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain (Ver.2.4), Emission Factor Database on the same Accounting (Ver.3.2), LCI Database IDEA (Ver.3.2) 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

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Head of Certification/Accreditation

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1 / 2

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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	<p>The Organization and the consolidated companies (8 production sites, 3 non-production sites)</p> <p>Scope 1:</p> <p>The Organization: 9,296 t- CO₂</p> <p>The consolidated companies: 18,942 t- CO₂</p> <p>Total: 28,238 t- CO₂</p> <p>Scope 2:</p> <p>The Organization: 7,444 t- CO₂</p> <p>The consolidated companies: 24,206 t- CO₂</p> <p>Total: 31,650 t- CO₂</p>
2	Scope 3 (category 1)	The Organization 1,027,632 t- CO ₂
3	Scope 3 (category 2)	The Organization 7,052 t- CO ₂
4	Scope 3 (category 3)	The Organization 3,673 t- CO ₂
5	Scope 3 (category 4)	The Organization 728 t- CO ₂
6	Scope 3 (category 5)	The Organization 16 t- CO ₂
7	Scope 3 (category 6)	The Organization 497 t- CO ₂
8	Scope 3 (category 7)	The Organization 1,805 t- CO ₂
9	Scope 3 (category 8)	The Organization 466 t- CO ₂
10	Scope 3 (category 9)	The Organization 2,901 t- CO ₂
11	Scope 3 (category 12)	The Organization 91 t- CO ₂