

Verification Opinion



20 June 2024
Opinion No : SGS24/086

Masashi Ishida
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CATALER CORPORATION
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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, 2, and 3.
The period subject to report is from 1 January 2023 to 31 December 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 ARK Creation Centre, voucher review for 科特拉(無錫)汽車環保科技有限公司 and CATALER NORTH AMERICA CORPORATION, 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.4.9), 2006 IPCC Guidelines for National Greenhouse Gas Inventories, IEA Emission Factor 2021, 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), LCI Database IDEA (Ver.3.3) and the protocol specified by the Organization.

Conclusion

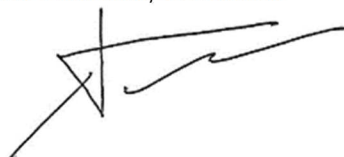
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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

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Head of Certification/Accreditation

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Attached file

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The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope 1 and 2 from energy-related carbon dioxide emissions	The Organization and the consolidated companies (8 production sites, 3 non-production sites)	Scope 1: The Organization: 8,345 t- CO ₂ The consolidated companies: 16,148 t- CO ₂ Total: 24,493 t- CO ₂ Scope 2: The Organization: 8,812 t- CO ₂ The consolidated companies: 16,197 t- CO ₂ Total: 25,009 t- CO ₂
2	Scope 3 (category 1)	The Organization	1,006,771 t- CO ₂
3	Scope 3 (category 2)	The Organization	8,357 t- CO ₂
4	Scope 3 (category 3)	The Organization	3,611 t- CO ₂
5	Scope 3 (category 4)	The Organization	662 t- CO ₂
6	Scope 3 (category 5)	The Organization	17 t- CO ₂
7	Scope 3 (category 6)	The Organization	892 t- CO ₂
8	Scope 3 (category 7)	The Organization	1,881 t- CO ₂
9	Scope 3 (category 8)	The Organization	438 t- CO ₂
10	Scope 3 (category 9)	The Organization	3,697 t- CO ₂
11	Scope 3 (category 12)	The Organization	1,292 t- CO ₂