



Greenhouse gas emissions Verification Statement

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T. HASEGAWA CO., LTD.

Japan Management Association
GHG Certification Center
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1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by T. HASEGAWA CO., LTD. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the following greenhouse gas (GHG) emissions within the Organizational boundary^{※1} in its Monitoring Report (hereinafter, referred to as “the Report”) from 1 October 2022 to 30 September 2023.

- 1) SCOPE 1 GHG emissions;
Direct CO₂ emissions within the Organizational boundary by using City gas, LPG and A type heavy oil
- 2) SCOPE 2 GHG emissions;
Indirect CO₂ emissions within the Organizational boundary by using electricity
- 3) SCOPE 3 GHG emissions;
CO₂ emissions within the category 1, 2, 3, 4, 5, 6, 7 and 12 of SCOPE 3^{※2}

The objective of this verification is to confirm that the monitoring data in the Organization’s applicable scope have been correctly calculated and reported in line with the criteria of the monitoring procedure^{※3}, and to express our views as a third party. The Organization’s responsibility is to prepare the Report and report the monitoring data, and JMACC’s responsibility is to express our views on the monitoring data of the Report as a third party.

2. Procedure of Verification

The Report was verified by JMACC in accordance with requirement of ISO14064-3:2019 (Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and following processes were implemented:

- Assessment regarding to the information to specify the GHG emissions in the Report, monitoring procedure, monitoring system, and related documents
- Interviews with persons in charge of preparing the Report
- Verifying the evidence for confirmation of the accuracy of GHG emissions by sampling

3. Conclusion of Verification

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 GHG emissions in the Report were not calculated and reported in conformance with the criteria.

Verified GHG emissions (t-CO ₂ e)			
	T. HASEGAWA CO., LTD.	T. HASEGAWA BUSINESS SERVICE CO., LTD.	Domestic consolidated ^{※5}
SCOPE 1	6,477	1,442	7,920
SCOPE 2^{※4}	7,052	1,075	8,127
SCOPE 3^{※5}	144,131	1,549	145,681
Breakdown of SCOPE 3			
Category 1	129,654	499	130,152
Category 2	7,355	2	7,358
Category 3	2,880	403	3,284
Category 4	1,648	520	2,168
Category 5	721	43	763
Category 6	938	11	949
Category 7	875	68	943
Category 12	61	2	63

NOTE:

※1 : Organizational boundary : T. HASEGAWA Group Domestic consolidated (Total 8 sites)

- T. HASEGAWA CO., LTD. : Head Office (including Kajicho Building and KYY Building), Osaka Branch, Nagoya Sales Office, Sapporo Sales Office, R&D Center, Fukaya Facility, Itakura Facility
- T. HASEGAWA BUSINESS SERVICE CO., LTD. : Fine Foods Facility

※2 : Categories of SCOPE 3 are 1, 2, 3, 4, 5, 6, 7 and 12 :

- **Category 1** (Purchased goods and services) :
Purchased raw materials , sub-materials, products, tap water, industrial water, and major indirect expenses
- **Category 2** (Capital goods) : Capital goods purchased or constructed (facilities, equipment, vehicles, software etc.)
- **Category 3** (Fuel and energy related activities not included in Scope 1 or Scope 2) :
Fuel and electricity consumption reported by Scope 1,2 within the organizational boundary
- **Category 4** (Transport and distribution (upstream)) :
• T. HASEGAWA CO., LTD. : Domestic / overseas transportation, Carrying from storage to other storage
• T. HASEGAWA BUSINESS SERVICE CO., LTD. : Domestic transportation
- **Category 5** (Waste generated in operations) :
Industrial waste generated in operations within the organizational boundary and non-industrial waste generated within Head Office and R&D Center
- **Category 6** (Business travel) : Business travel via public transportation and vehicles by employees
- **Category 7** (Employee commuting) : Employee commuting to the worksites
- **Category 12** (End-of-life treatment of sold products) : Disposal of packaging materials of sold products

- ※3 : Monitoring procedure of SCOPE 1, 2 and 3 : “Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.5) ” , “Database of emissions unit values for Greenhouse Gas Emissions throughout the Supply Chain (ver.3.3) ” and “GHG monitoring procedures” prepared by the Organization.
- ※4 : Emission factor for electricity consumption : Adjusted emission factor under GHG emissions reporting system of Japan
- ※5 : The amount of GHG emissions (t-CO₂e) are totaled including figures after decimal of each GHG emissions.