



Greenhouse gas emissions Verification Statement

27 March 2025

T. HASEGAWA CO., LTD.

Japan Management Association
GHG Certification Center
Chiga Maruo, Senior Executive



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 2023 to 30 September 2024.

- 1) SCOPE 1 GHG emissions;
Direct CO₂ emissions within the Organizational boundary by using city gas, LPG and Fuel oil A
- 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 the 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 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 ^{※6}
SCOPE 1^{※4}	6,630	1,507	8,137
SCOPE 2^{※5}	5,396	855	6,251
SCOPE 3^{※6}	171,775	1,878	173,653
Breakdown of SCOPE 3			
Category 1 ^{※3}	156,484	534	157,017
Category 2	4,195	3	4,198
Category 3 ^{※3}	3,129	435	3,564
Category 4 ^{※3}	5,325	735	6,060
Category 5 ^{※3}	689	85	774
Category 6	1,038	8	1,046
Category 7	850	72	922
Category 12	66	6	72

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 : Overview of categories of SCOPE 3

- Category 1 (Purchased goods and services) : Purchased raw materials , sub-materials, products (except procurement from overseas group companies), 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
- Category 4 (Transport and distribution (upstream)) :
 - T. HASEGAWA CO., LTD. : Procurement transportation, transportation and carrying from storage to other storage
 - T. HASEGAWA BUSINESS SERVICE CO., LTD. : Procurement transportation, 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.2.6)”, “Database of emissions unit values for Greenhouse Gas Emissions throughout the Supply Chain (ver.3.4)”, “National Institute of Advanced Industrial Science and Technology IDEA ver.3.4.1” and the “GHG monitoring procedures” prepared by the Organization
Total value of the unit values below are used in category 1, 3, 4, 5.

- IDEA ver3.4.1 : ISO21930 Climate change Fossil-derived and ISO21930 Climate change LULUC

※4 : Emission factor for city gas consumption : Emission factor under GHG emissions reporting system of Japan

※5 : Emission factor for electricity: Adjusted emission factor under GHG emissions reporting system of Japan

※6 : The amount of GHG emissions (t-CO₂e) are totaled including figures after decimal of each GHG emissions.