

# Greenhouse gas emissions Verification Statement

15 July 2025

## JAPAN POST HOLDINGS Co., Ltd.

Japan Management Association  
Sustainability Center  
Masahiko Maeda, Senior Executive



### 1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by JAPAN POST HOLDINGS Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a reasonable level of assurance for the item 1), 2), 4) and a limited level of assurance for the item 3). The scope of verification is the greenhouse gas (GHG) emissions information and energy consumption information (hereinafter, referred to as “the Monitoring data”) within the organizational boundary\*<sup>1</sup> in its fiscal year 2024 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2024 to 31 March 2025.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions within the organizational boundary by using city gas, diesel oil, and Fuel oil A
- 2) SCOPE 2 GHG emissions;  
Indirect CO<sub>2</sub> emissions within the organizational boundary by using electricity, heating and cooling
- 3) SCOPE 3 GHG emissions;  
CO<sub>2</sub> emissions within the category 1, 3, 6 and 7 of SCOPE 3\*<sup>2</sup>
- 4) Energy consumption;  
Energy consumption within SCOPE 1 and SCOPE 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\*<sup>3</sup>, and to express our views as a third party. The Organization’s responsibility is to prepare the Report and report the Monitoring data, and JMASusC’s responsibility is to express our views on the Monitoring data of the Report as a third party.

### 2. Procedure of Verification

Monitoring data in the Report was verified by JMASusC in accordance with the requirements 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 including visiting the Organization’s office, regarding the information to specify GHG emissions in the Report, monitoring procedure, monitoring system and related documents
- Interviews with persons in charge of preparing the Report
- Visiting Head Office, to confirm the monitoring boundary, the data collection processes, and to physically check monitoring points of energy supplied  
Receiving the answer and the references by submitting the checklist (Question sheet) to Tokyo Teishin Hospital to confirm the monitoring data and the data collection processes
- Verifying the evidence for confirmation of the accuracy of the Monitoring data by sampling

### 3. Conclusion of Verification

Within the scope of the verification activities employing the methodologies mentioned above, the Organization's Monitoring data in the Report of SCOPE 1 GHG emissions, SCOPE 2 GHG emissions and Energy consumption in fiscal year 2024 were presented fairly in conformance with the criteria in all material respects.

| Organizational boundary <sup>*1</sup>   | SCOPE                 | Verified GHG emissions (t-CO <sub>2</sub> e) |
|-----------------------------------------|-----------------------|----------------------------------------------|
| Head Office, Hospital,<br>Other offices | SCOPE 1 <sup>*4</sup> | 1,878.1                                      |
|                                         | SCOPE 2 <sup>*5</sup> | 4,972.2                                      |

The opinion expressed above is formed on the basis of a reasonable level of assurance and at the materiality of 5%.

| Verified Energy consumption (GJ) |            |           |
|----------------------------------|------------|-----------|
| Electricity                      |            | 144,601.5 |
| Cooling water                    |            | 8,953.5   |
| Hot water                        |            | 6,345.4   |
| Gas                              | City gas   | 41,222.4  |
| Fuel oils                        | Diesel oil | 0.0       |
|                                  | Fuel oil A | 0.0       |

The opinion expressed above is formed on the basis of a reasonable level of assurance and at the materiality of 5%.

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 Monitoring data in the Report of SCOPE 3 GHG emissions in fiscal year 2024 were not calculated and reported in conformance with the criteria in all material respects.

| Organizational boundary <sup>*1</sup>   | SCOPE      | Verified GHG emissions (t-CO <sub>2</sub> e) |
|-----------------------------------------|------------|----------------------------------------------|
| See below                               | SCOPE 3    | <b>2,647.5</b>                               |
| Breakdown of SCOPE 3                    |            |                                              |
| Head Office                             | Category 1 | <b>9.7</b>                                   |
| Head Office, Hospital,<br>Other offices | Category 3 | <b>2,037.1</b>                               |
|                                         | Category 6 | <b>161.0</b>                                 |
|                                         | Category 7 | <b>439.7</b>                                 |

#### NOTE:

\*1 : Organizational boundary in FY2024 is as above table.

Head Office, Tokyo Teishin Hospital, and Other offices (8 sites)

(Tenants between the group are excluded in SCOPE 1,2 and SCOPE 3 Category 3.)

\*2 : Overview of categories of SCOPE 3

- Category 1 (Purchased goods and services) : Emissions from activities up to manufacturing of Copying paper
- Category 3 (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel, electricity, heating and cooling used
- Category 6 (Business travel) : Business travel by Full-time employee
- Category 7 (Employee commuting) : Employee commuting by Full-time employee

\*3 : Monitoring procedure of SCOPE 1,2 and 3

"Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.7)" , "Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.5)" and "Organization's in-house reporting procedures (Scope1,2) / (Scope3)" prepared by the organization

\*4 : Emission factor for city gas: Emission factor under GHG emissions reporting system of Japan

\*5 : Emission factor for electricity : Basic emission factor under GHG emissions reporting system of Japan,  
Emission factor for heating and cooling: Emission factor under GHG emissions reporting system of Japan

# Greenhouse gas emissions Verification Statement

23 July 2025

**JAPAN POST Co., Ltd.**

Japan Management Association  
 Sustainability Center  
 Masahiko Maeda, Senior Executive



## 1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by JAPAN POST Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a reasonable level of assurance for the item 1),2),4) and a limited level of assurance for the item 3). The scope of verification is the greenhouse gas (GHG) emissions information and energy consumption information (hereinafter, referred to as “the Monitoring data”) within the organizational boundary<sup>\*1</sup> in its fiscal year 2024 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2024 to 31 March 2025.

- 1) SCOPE 1 GHG emissions;  
 Direct CO<sub>2</sub> emissions within the organizational boundary by using city gas, LPG, Fuel oil A, kerosene and diesel oil, and from the vehicles owned by the Organization by using diesel oil and gasoline
- 2) SCOPE 2 GHG emissions;  
 Indirect CO<sub>2</sub> emissions within the organizational boundary by using electricity, heating and cooling
- 3) SCOPE 3 GHG emissions;  
 CO<sub>2</sub> emissions within the category 1, 2, 3, 4, 6, 7 and 12 of SCOPE 3<sup>\*2</sup>
- 4) Energy consumption;  
 Energy consumption within SCOPE 1 and SCOPE 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<sup>\*3</sup>, and to express our views as a third party. The Organization’s responsibility is to make the Report and report the Monitoring data, and JMASusC’s responsibility is to express our views regarding the Monitoring data of the Report as a third party.

## 2. Procedure of Verification

Monitoring data in the Report was verified by JMASusC in accordance with the requirements 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 including visiting the Organization’s office, 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
- Visiting Kanto regional office to confirm the monitoring boundary, the data collection processes, and to physically check monitoring points of energy supplied  
 Assessment based on interviews with persons of headquarters and company in charge of the aggregation system regarding the aggregation process, confirmation of aggregation methods, and actual aggregation results
- Receiving the answer and the references by submitting the checklist (Question sheet) to several post offices sampled to confirm the monitoring data and the data collection processes
- Verifying the evidence for confirmation of the accuracy of the Monitoring data by sampling

|                                                     |                                                                                                          |      |       |
|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------|------|-------|
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|-----------------------------------------------------|----------------------------------------------------------------------------------------------------------|------|-------|

### 3. Conclusion of Verification

Within the scope of the verification activities employing the methodologies mentioned above, the Organization's Monitoring data in the Report of SCOPE 1 GHG emissions, SCOPE 2 GHG emissions and Energy consumption in fiscal year 2024 were presented fairly in conformance with the criteria in all material respects.

| Organizational boundary*1                                                                                                                              | SCOPE     | Verified GHG emissions (t-CO <sub>2</sub> e) |
|--------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------------|
| Head Office, Regional Offices, Directly-managed post offices, Real estate buildings that Japan Post Co. has developed, Logistics Solution Center (LSC) | SCOPE 1*4 | 190,903.6                                    |
| Same as SCOPE1                                                                                                                                         | SCOPE 2*5 | 429,922.2                                    |

The opinion expressed above is formed on the basis of a reasonable level of assurance and at the materiality of 5%.

| Verified Energy consumption (GJ) |            |              |
|----------------------------------|------------|--------------|
| Electricity                      |            | 10,125,751.5 |
| Cooling water                    |            | 215,938.8    |
| Hot water                        |            | 62,443.0     |
| Steam                            |            | 81,504.3     |
| Gas                              | City gas   | 835,517.5    |
|                                  | LPG        | 24,305.4     |
| Fuel oils                        | Diesel oil | 68,372.7     |
|                                  | Gasoline   | 1,744,297.6  |
|                                  | Kerosene   | 209,642.8    |
|                                  | Fuel oil A | 177,279.1    |

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 Monitoring data in the Report of SCOPE 3 GHG emissions in fiscal year 2024 were not calculated and reported in conformance with the criteria in all material respects.

| Organizational boundary*1                                         | SCOPE       | Verified GHG emissions (t-CO <sub>2</sub> e) |
|-------------------------------------------------------------------|-------------|----------------------------------------------|
| See below                                                         | SCOPE 3*6   | 1,027,223.8                                  |
| Breakdown of SCOPE 3                                              |             |                                              |
| Head Office, Regional Offices, Directly-managed post offices, LSC | Category 1  | 197,362.9                                    |
| Head Office, Regional Offices, Directly-managed post offices, LSC | Category 2  | 58,571.8                                     |
| Same as SCOPE1,2                                                  | Category 3  | 133,490.0                                    |
| Head Office, Regional Offices, Directly-managed post offices, LSC | Category 4  | 548,973.7                                    |
| Head Office, Regional Offices, Directly-managed post offices, LSC | Category 6  | 22,158.4                                     |
| Head Office, Regional Offices, Directly-managed post offices, LSC | Category 7  | 64,662.6                                     |
| Head Office, Regional Offices, Directly-managed post offices, LSC | Category 12 | 2,004.3                                      |

#### NOTE:

\*1 : Organizational boundary in FY2024 is as above table.

• SCOPE 1 and 2 are applied to Offices except for Tenants between the groups and Offices in owned facilities : 20,082 offices

- Vehicles in SCOPE 1 are applied to Offices except for the real estate buildings that Japan Post Co. has developed : 20,075 offices

**\*2 : Overview of categories of SCOPE 3**

Categories 1, 2, 4, 6, 7 and 12 of SCOPE 3 are applied to Head Office, Regional Offices, Directly-managed post offices and LSC : 20,075 offices

Organizational boundary of Category 3 is same as SCOPE 1 and 2.

- Category 1 (Purchased goods and services) : Refer to the followings.
  - Emissions associated with the procurement of Uniforms, Postage stamps, Postcards, Letter Pack, Packaging materials of Yu-Pack and Preprinted forms
  - Purchased copying paper (Head office only)
  - Repair and maintenance services for vehicles and facilities, Renovation of facilities and equipment
- Category 2 (Capital goods) : Vehicles owned (vehicles for postal and domestic logistics business segment, and post office business segment)
- Category 3 (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel, electricity, heating and cooling used
- Category 4 (Transport and delivery (upstream)) : Contracted domestic transport using automobiles (arterial transport by truck and home delivery), and international mail transport to overseas destinations (by air, sea, etc.)
- Category 6 (Business travel) : Business travel by Full-time employee
- Category 7 (Employee commuting) : Employee commuting by Full-time employee
- Category 12 (End-of-life treatment of sold products) : Emissions from the disposal process of Postage stamps / Postcards , Letter Pack sold

**\*3 : Monitoring procedure of SCOPE 1,2 and 3**

“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.7)” , “Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.5)” and “Organization’s in-house reporting procedures (Scope1,2) / (Scope3)” prepared by the organization

**\*4 : Emission factor for city gas : Emission factor under GHG emissions reporting system of Japan**

**\*5 : Emission factor for electricity : Basic emission factor under GHG emissions reporting system,**

Emission factor for heating and cooling : Emission factor under GHG emissions reporting system of Japan

**\*6 : The amount of SCOPE 3 (t-CO<sub>2</sub>e) is totaled including figures after the decimal point of each category.**

# Greenhouse gas emissions/ Social Information Verification Statement

17 July 2025

## JAPAN POST BANK Co., Ltd.

Japan Management Association  
Sustainability Center  
Masahiko Maeda, Senior Executive



### 1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by JAPAN POST BANK Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the greenhouse gas (GHG) emissions information (including energy consumption information) and social information (absentee rate) (hereinafter, referred to as “the Monitoring data”) within the organizational boundary <sup>\*1</sup> in its fiscal year 2024 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2024 to 31 March 2025.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions within the organizational boundary by using city gas, LPG, Fuel oil A and kerosene, and from vehicles operated by the Organization by using gasoline and diesel oil
- 2) SCOPE 2 GHG emissions;  
Indirect CO<sub>2</sub> emissions within the organizational boundary by using electricity, heating and cooling
- 3) SCOPE 3 GHG emissions;  
CO<sub>2</sub> emissions within the category 1, 2, 3, 6, 7, 12 and 16 of SCOPE 3<sup>\*2</sup>
- 4) Energy consumption;  
Energy consumption within SCOPE 1 and SCOPE 2
- 5) Absentee rate;  
Absentee rate for full-time employee of the organization<sup>\*3</sup>

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<sup>\*4</sup>, and to express our views as a third party. The Organization’s responsibility is to prepare the Report and report the Monitoring data, and JMASusC’s responsibility is to express our views on the Monitoring data of the Report as a third party. There is no specific conflict of interest between the Organization and JMASusC.

### 2. Procedure of Verification

GHG emissions information in the Report was verified by JMASusC in accordance with the requirements of ISO14064-3:2019 (Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and social information in the Report was verified in accordance with the requirement of ISAE3000, and following processes were implemented at limited level of assurance. The limited level of assurance is a different type of procedure than the reasonable level of assurance, has a less process of verification implemented and does not provide as high level of assurance as the reasonable level of assurance.

- Assessment including visiting the Organization’s office, regarding the information to decide the Monitoring data in the Report, monitoring procedure, monitoring system, and related documents
- Interviews with person in charge of preparing the Report
- Submit a checklist (questionnaire) to the West Japan Data Center, and confirm the calculation data and data collection procedures by obtaining the answers and supporting documents.
- Verifying the evidence for confirmation of the accuracy of the Monitoring data 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 Monitoring data in the Report of fiscal year 2024 were not calculated and reported in conformance with the criteria in all material respects.

#### • GHG emissions

| Organizational boundary*1                                                                                                                                                                                                                                                             | SCOPE       | Verified GHG emissions (t-CO <sub>2</sub> e) |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------|----------------------------------------------|
| Regional Headquarters (3), Branches (9), Administration Service Centers (26), Operation Support Centers (except for Okinawa) (16), Data Centers (2), Credit Card Collection Service Center (1), Head offices (7)<br>Total 64 divisions and company's vehicles of the whole work sites | SCOPE 1*5   | 2,977.5                                      |
| Same as 64 divisions of SCOPE 1                                                                                                                                                                                                                                                       | SCOPE 2*6   | 3,683.3                                      |
| See below                                                                                                                                                                                                                                                                             | SCOPE 3*7   | 59,243.1                                     |
| Breakdown of SCOPE 3                                                                                                                                                                                                                                                                  |             |                                              |
| The whole work sites                                                                                                                                                                                                                                                                  | Category 1  | 42,694.7                                     |
| The whole work sites                                                                                                                                                                                                                                                                  | Category 2  | 2,222.2                                      |
| Same as SCOPE1,2                                                                                                                                                                                                                                                                      | Category 3  | 5,830.7                                      |
| The whole work sites                                                                                                                                                                                                                                                                  | Category 6  | 1,427.8                                      |
| The whole work sites                                                                                                                                                                                                                                                                  | Category 7  | 3,961.4                                      |
| The whole work sites                                                                                                                                                                                                                                                                  | Category 12 | 53.5                                         |
| The whole work sites                                                                                                                                                                                                                                                                  | Category 16 | 3,052.8                                      |

| Verified Energy consumption (GJ) |            |           |
|----------------------------------|------------|-----------|
| Electricity                      |            | 378,063.2 |
| Cooling water                    |            | 60,461.8  |
| Hot water                        |            | 9,929.3   |
| Gas                              | City gas   | 26,199.6  |
|                                  | LPG        | 128.5     |
| Fuel oils                        | Diesel oil | 54.2      |
|                                  | Gasoline   | 16,733.2  |
|                                  | Kerosene   | 0         |
|                                  | Fuel oil A | 8,791.4   |

#### • Absentee rate

| Verified Absentee rate (%) |      |
|----------------------------|------|
| Absentee rate              | 1.29 |

#### NOTE:

\*1 : Organizational boundary in FY2024 is as above table.

The whole work sites : Regional Headquarters, Branches, Administration Service Centers, Operation Support Centers, Data Centers, Seal Card Management Center, ATM Management Centers, Credit Card Collection Service Center, Head offices (Total 314 divisions)

\*2 : Overview of categories of SCOPE 3

- Category 1 (Purchased goods and services) : Emissions from activities up to manufacturing of Uniforms, Copying paper (Head office only), Cards, Slips(including passbooks)
- Category 2 (Capital goods) : Tangible fixed assets (vehicles and automatic teller machines (ATMs))
- Category 3 (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel, electricity, heating and cooling used
- Category 6 (Business travel) : Business travel by Full-time employee
- Category 7 (Employee commuting) : Employee commuting by Full-time employee

- Category 12 (End-of-life treatment of sold products) : Emissions from the disposal process of passbooks and cards
- Category 16 (Others) : Estimated electricity usage for automatic teller machines (ATMs) located outside the organizational boundary
- \*3 : Monitoring of Absentee rate : Calculated based on the number of full-time employees on 31 March 2025 and the total number of scheduled working days.
- \*4 : Monitoring procedure of SCOPE 1,2 and 3 : “Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.7)”, “Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.5)” and “Organization’s in-house reporting procedures (Scope1,2) / (Scope3)” prepared by the organization
- Monitoring procedure of Absentee rate : “Organization’s in-house reporting procedures (Absentee rate)” prepared by the organization
- \*5 : Emission factor for city gas : Emission factor under GHG emissions reporting system of Japan
- \*6 : Emission factor for electricity : Basic emission factor under GHG emissions reporting system of Japan,  
Emission factor for heating and cooling: Emission factor under GHG emissions reporting system of Japan
- \*7 : The amount of SCOPE 3 (t-CO<sub>2</sub>e) is totaled including figures after the decimal point of each category.

#### 4. JMASusC’s Independence and Quality Control

JMASusC implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065: 2020 (General principles and requirements for bodies validating and verifying environmental information). It is at least as demanding as the requirements of the International Standard on Quality Management 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

# Greenhouse gas emissions/Environmental/Social Information

## Verification Statement

22 July 2025

### JAPAN POST INSURANCE Co., Ltd.

Japan Management Association  
 Sustainability Center  
 Masahiko Maeda, Senior Executive



## 1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by JAPAN POST INSURANCE Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the greenhouse gas (GHG) emissions information (including energy consumption information), environmental information (water usage and waste emissions), and social information (absentee rate) (hereinafter, referred to as “the Monitoring data”) within the organizational boundary\*<sup>1</sup> in its fiscal year 2024 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2024 to 31 March 2025.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions within the organizational boundary by using city gas, LPG, diesel oil, kerosene, and Fuel oil A, and from the vehicles operated by the Organization by using gasoline and diesel oil.
- 2) SCOPE 2 GHG emissions;  
Indirect CO<sub>2</sub> emissions within the organizational boundary by using electricity, heating and cooling
- 3) SCOPE 3 GHG emissions;  
CO<sub>2</sub> emissions within the category 1, 2, 3, 5, 6, 7 and 12 of SCOPE 3\*<sup>2</sup>
- 4) Energy consumption;  
Energy consumption within SCOPE 1 and SCOPE 2
- 5) Water usage;  
Water supply and sewerage usage within the Organization boundary\*<sup>3</sup>
- 6) Waste emissions;  
Waste emissions within the Organization boundary \*<sup>4</sup>
- 7) Absentee rate;  
Absentee rate for full-time employee of the organization\*<sup>5</sup>

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\*<sup>6</sup>, and to express our views as a third party. The Organization’s responsibility is to prepare the Report and report the Monitoring data, and JMASusC’s responsibility is to express our views on the Monitoring data of the Report as a third party. There is no specific conflict of interest between the Organization and JMASusC.

## 2. Procedure of Verification

GHG emissions information in the Report was verified by JMASusC in accordance with the requirements of ISO14064-3:2019 (Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and environmental and social information in the Report was verified in accordance with the requirement of ISAE3000, and following processes were implemented at limited level of assurance. The limited level of assurance is a different type of procedure than the reasonable level of assurance, has a less process of verification implemented and does not provide as high level of assurance as the reasonable level of assurance.

- Assessment including visiting the Organization’s head office, regarding the information to decide the Monitoring data in the Report, monitoring procedure, monitoring system, and related documents
- Interviews with person in charge of preparing the Report
- Online interview with Sendai Service Center to confirm the monitoring boundary, the data collection processes, and the monitoring points of energy supplied
- Verifying the evidence for confirmation of the accuracy of the Monitoring data 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 Monitoring data in the Report of fiscal year 2024 were not calculated and reported in conformance with the criteria in all material respects.

#### • GHG emissions

| Organizational boundary* <sup>1</sup>                            | SCOPE                 | Verified GHG emissions (t-CO <sub>2</sub> e) |
|------------------------------------------------------------------|-----------------------|----------------------------------------------|
| Whole organization<br>(Excluding tenants between the group)      | SCOPE 1* <sup>7</sup> | <b>9,054.4</b>                               |
|                                                                  | SCOPE 2* <sup>8</sup> | <b>2,895.3</b>                               |
| See below                                                        | SCOPE 3* <sup>9</sup> | <b>16,013.8</b>                              |
| Breakdown of SCOPE 3                                             |                       |                                              |
| Whole organization                                               | Category 1            | <b>2,583.0</b>                               |
| Whole organization                                               | Category 2            | <b>0.0</b>                                   |
| Same as SCOPE 1, 2                                               | Category 3            | <b>4,206.0</b>                               |
| Otemachi PLACE West Tower,<br>Osaki Bright Tower and Data Center | Category 5            | <b>49.5</b>                                  |
| Whole organization                                               | Category 6            | <b>2,340.5</b>                               |
| Whole organization                                               | Category 7            | <b>6,752.7</b>                               |
| Whole organization                                               | Category 12           | <b>82.2</b>                                  |

| Verified Energy consumption (GJ) |            |                  |
|----------------------------------|------------|------------------|
| Electricity                      |            | <b>199,874.9</b> |
| Cooling water                    |            | <b>7,167.9</b>   |
| Hot water                        |            | <b>5,134.8</b>   |
| Steam                            |            | <b>2,928.7</b>   |
| Gas                              | City gas   | <b>27,703.3</b>  |
|                                  | LPG        | <b>0.0</b>       |
| Fuel oils                        | Diesel oil | <b>17.3</b>      |
|                                  | Gasoline   | <b>112,769.1</b> |
|                                  | Kerosene   | <b>21.9</b>      |
|                                  | Fuel oil A | <b>796.3</b>     |

#### • Water usage

| Verified Water usage (thousand m <sup>3</sup> ) |             |
|-------------------------------------------------|-------------|
| Water supply usage                              | <b>35.0</b> |
| Sewerage usage                                  | <b>25.4</b> |

#### • Waste emissions

| Verified Waste emissions (ton) |              |
|--------------------------------|--------------|
| General waste                  | <b>177.0</b> |
| Industrial waste               | <b>92.6</b>  |

#### • Absentee rate

| Verified Absentee rate (%) |             |
|----------------------------|-------------|
| Absentee rate              | <b>1.17</b> |

#### NOTE:

\*1 : Organizational boundary in FY2024 is as above table.

- Whole organization : Head Offices (2 offices), Services Centers (7 Centers), Call Centers (3 Centers), Data Center (1 Center) and Regional Headquarters (721 facilities in total)
- Regional Headquarters : Hokkaido, Tohoku, Kanto, Tokyo, Minami Kanto, Shinetsu, Hokuriku, Tokai, Kinki, Chugoku, Shikoku, Kyushu, Okinawa (13 Headquarters in total)
- Japan Post Insurance branch (82 branches)  
(Tenants between the group are excluded in SCOPE 1, 2 and Category 3 of SCOPE3.)

**\*2 : Overview of categories of SCOPE 3**

- Category 1 (Purchased goods and services) : Emissions from activities up to manufacturing of Uniforms, Copying paper (Head offices only), Insurance policy, Insurance conditions, Insurance brochures, Business documents
- Category 2 (Capital goods) : Vehicles purchased by the Organization
- Category 3 (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel, electricity, heating and cooling used
- Category 5 (Waste Generated in Operations) : Industrial waste from three major facilities (Otemachi PLACE West Tower, Osaki Bright Tower and Data Center)
- Category 6 (Business travel) : Business travel by Full-time employee
- Category 7 (Employee commuting) : Employee commuting by Full-time employee
- Category 12 (End-of-life treatment of sold products) : Emissions from the disposal process of Insurance policy, Insurance conditions and Insurance brochures

**\*3 : Water usage:** Water supply and sewage at seven major facilities (Otemachi PLACE West Tower, Osaki Bright Tower, Data Center, Sendai, Gifu, Fukuoka, and Kyoto Service Center)

**\*4 : Waste emissions:** General waste and industrial waste from three major facilities (Otemachi PLACE West Tower, Osaki Bright Tower and Data Center)

**\*5 : Monitoring of Absentee rate :** Calculated based on the monitored data of full-time employees on 31 March 2025 and the total number of scheduled working days.

**\*6 : • Monitoring procedure of SCOPE 1,2 and 3 :** “Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.7)” , “Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.5)” and “Organization’s in-house reporting procedures (Scope1,2) / (Scope3)” prepared by the organization

• Monitoring procedure of Water usage : “Organization’s in-house reporting procedures (Water usage)” prepared by the organization

• Monitoring procedure of Waste emissions : “Organization’s in-house reporting procedures (Waste emissions)” prepared by the organization

• Monitoring procedure of Absentee rate : “Organization’s in-house reporting procedures (Absentee rate)” prepared by the organization

**\*7 : Emission factor for city gas :** Emission factor under GHG emissions reporting system of Japan

**\*8 : Emission factor for electricity :** Basic emission factor under GHG emissions reporting system of Japan,  
Emission factor for heating and cooling: Emission factor under GHG emissions reporting system of Japan

**\*9 : The amount of SCOPE 3 (t-CO<sub>2</sub>e) is totaled including figures after the decimal point of each category.**

## 4. JMASusC’s Independence and Quality Control

JMASusC implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065: 2020 (General principles and requirements for bodies validating and verifying environmental information). It is at least as demanding as the requirements of the International Standard on Quality Management 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.

# Greenhouse gas emissions Verification Statement

15 July 2025

## JAPAN POST TRANSPORT Co.,Ltd.

Japan Management Association  
Sustainability Center  
Masahiko Maeda, Senior Executive



### 1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by JAPAN POST TRANSPORT Co.,Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the greenhouse gas (GHG) emissions information and energy consumption information (hereinafter, referred to as “the Monitoring data”) within the organizational boundary\*<sup>1</sup> in its fiscal year 2024 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2024 to 31 March 2025.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions within the organizational boundary by using city gas, LPG, Fuel oil A and kerosene, and from the vehicles owned by the Organization by using diesel oil and gasoline
- 2) SCOPE 2 GHG emissions;  
Indirect CO<sub>2</sub> emissions within the organizational boundary by using electricity
- 3) SCOPE 3 GHG emissions;  
CO<sub>2</sub> emissions within the category 1, 2, 3, 4, 6 and 7 of SCOPE 3\*<sup>2</sup>
- 4) Energy consumption;  
Energy consumption within SCOPE 1 and SCOPE 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\*<sup>3</sup>, and to express our views as a third party. The Organization’s responsibility is to prepare the Report and report the Monitoring data, and JMASusC’s responsibility is to express our views on the Monitoring data of the Report as a third party.

### 2. Procedure of Verification

GHG emissions information in the Report was verified by JMASusC in accordance with the requirements 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 including visiting the Organization’s head office, 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
- Visiting Head Office and Kanto Branch to confirm the monitoring boundary, the data collection processes, and to physically check monitoring points of energy supplied
- Verifying the evidence for confirmation of the accuracy of the Monitoring data 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 Monitoring data in the Report of fiscal year 2024 were not calculated and reported in conformance with the criteria in all material respects.

| Organizational boundary*1                                                    | SCOPE      | Verified GHG emissions (t-CO <sub>2</sub> e) |
|------------------------------------------------------------------------------|------------|----------------------------------------------|
| Head Office, Regional Offices, Business Offices, Others such as parking lots | SCOPE 1*4  | <b>68,418.6</b>                              |
| Same as SCOPE 1                                                              | SCOPE 2*5  | <b>2,576.6</b>                               |
| See below                                                                    | SCOPE 3    | <b>475,030.7</b>                             |
| Breakdown of SCOPE 3                                                         |            |                                              |
| Head Office, Regional Offices, Business Offices                              | Category 1 | <b>144.9</b>                                 |
| Head Office, Regional Offices, Business Offices                              | Category 2 | <b>8,783.5</b>                               |
| Same as SCOPE 1,2                                                            | Category 3 | <b>10,146.9</b>                              |
| Head Office, Regional Offices, Business Offices                              | Category 4 | <b>454,783.7</b>                             |
| Head Office, Regional Offices, Business Offices                              | Category 6 | <b>299.2</b>                                 |
| Head Office, Regional Offices, Business Offices                              | Category 7 | <b>872.5</b>                                 |

| Verified Energy consumption (GJ) |            |                  |
|----------------------------------|------------|------------------|
| Electricity                      |            | <b>50,894.0</b>  |
| Gas                              | City gas   | <b>1,477.9</b>   |
|                                  | LPG        | <b>1,282.5</b>   |
| Fuel oils                        | Fuel oil A | <b>608.4</b>     |
|                                  | Kerosene   | <b>1,346.8</b>   |
|                                  | Gasoline   | <b>14,203.7</b>  |
|                                  | Diesel oil | <b>974,142.0</b> |

NOTE:

\* 1 : Organizational boundary in FY2024 is as above table.

- SCOPE 1 and 2 are applied to Offices except for Tenants between the groups. : 104 offices
- SCOPE 1 is applied to vehicles for Head Office, Regional Offices and Business Offices. : 78 offices

\* 2 : Overview of categories of SCOPE 3

Categories 1, 2, 4, 6 and 7 of SCOPE 3 are applied to Head Office, Regional Offices and Business Offices. : 78 offices  
 Organizational boundary of Category 3 is same as SCOPE 1 and 2. :104 offices

- Category 1 (Purchased goods and services) : Emissions from purchased Uniforms and purchased copying paper (Head office only)
- Category 2 (Capital goods) : Vehicles owned by the organization
- Category 3 (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel and electricity used
- Category 4 (Upstream Transportation and Distribution) : Usage of automobiles for domestic transport consignment (arterial transport (truck), home delivery) and marine transport (ferry transport of vehicles) contracted
- Category 6 (Business travel) : Business travel by Full-time employee
- Category 7 (Employee commuting) : Employee commuting by Full-time employee

\* 3 : Monitoring procedure of SCOPE 1,2 and 3

“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.7)” , “Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.5)” and “Organization's in-house reporting procedures (Scope1,2) / (Scope3)” prepared by the organization

\* 4 : Emission factor for city gas : Emission factor under GHG emissions reporting system of Japan

\* 5 : Emission factor for electricity : Basic emission factor under GHG emissions reporting system of Japan

# Greenhouse gas emissions Verification Statement

17 July 2025

## JP LOGISTICS GROUP Co., Ltd.

Japan Management Association  
 Sustainability Center  
 Masahiko Maeda, Senior Executive



### 1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by JP LOGISTICS GROUP Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the greenhouse gas (GHG) emissions information and energy consumption information (hereinafter, referred to as “the Monitoring data”) within the organizational boundary\*<sup>1</sup> in its fiscal year 2024 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2024 to 31 March 2025.

1) SCOPE 1 GHG emissions;

Direct CO<sub>2</sub> emissions within the organizational boundary by using diesel oil, gasoline, city gas, LPG, kerosene, and Fuel oil A.

2) SCOPE 2 GHG emissions;

Indirect CO<sub>2</sub> emissions within the organizational boundary by using electricity

3) SCOPE 3 GHG emissions;

CO<sub>2</sub> emissions within the category 1, 2, 3, 4, 6 and 7 of SCOPE 3\*<sup>2</sup>

4) Energy consumption;

Energy consumption within SCOPE 1 and SCOPE 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\*<sup>3</sup>, and to express our views as a third party. The Organization’s responsibility is to prepare the Report and report the Monitoring data, and JMASusC’s responsibility is to express our views on the Monitoring data of the Report as a third party.

### 2. Procedure of Verification

GHG emissions information in the Report was verified by JMASusC in accordance with the requirements 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 including visiting the Organization’s office, regarding the information to specify the Monitoring data in the Report, monitoring procedure, monitoring system and related documents
- Interviews with persons in charge of preparing the Report
- Visiting Osaka Nanko Brunch to confirm the monitoring boundary, the data collection processes, and to physically check monitoring points of energy supplied
- Verifying the evidence for confirmation of the accuracy of GHG emissions information Monitoring data 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 Monitoring data in the Report of fiscal year 2024 were not calculated and reported in conformance with the criteria in all material respects.

| Verified GHG emissions (t-CO <sub>2</sub> e) |                  |
|----------------------------------------------|------------------|
| <b>SCOPE 1</b> *4                            | <b>45,585.7</b>  |
| <b>SCOPE 2</b> *5                            | <b>4,555.0</b>   |
| <b>SCOPE 3</b> *6                            | <b>126,225.4</b> |
| <b>Breakdown of SCOPE 3</b>                  |                  |
| Category 1                                   | <b>1,277.7</b>   |
| Category 2                                   | <b>4,609.0</b>   |
| Category 3                                   | <b>7,208.7</b>   |
| Category 4                                   | <b>110,936.5</b> |
| Category 6                                   | <b>483.2</b>     |
| Category 7                                   | <b>1,710.3</b>   |

| Verified Energy consumption (GJ) |            |                  |
|----------------------------------|------------|------------------|
| Electricity                      |            | <b>91,700.9</b>  |
| Gas                              | City gas   | <b>2,013.2</b>   |
|                                  | LPG        | <b>2,197.2</b>   |
| Fuel oils                        | Diesel oil | <b>651,173.7</b> |
|                                  | Gasoline   | <b>5,777.2</b>   |
|                                  | Kerosene   | <b>815.4</b>     |
|                                  | Fuel oil A | <b>136.2</b>     |

#### NOTE:

\* 1 : Organizational boundary

JP LOGISTICS GROUP Co., Ltd. and JP LOGISTICS Co., Ltd. (Total 85 sites)

\* 2 : Overview of categories of SCOPE 3

- Category 1 (Purchased goods and services) : Purchased uniforms, waybills, office paper and business forms
- Category 2 (Capital goods) : Purchased business vehicles
- Category 3 (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel and electricity used
- Category 4 (Transportation and distribution (upstream)) : Transportation outsourced to other companies
- Category 6 (Business travel) : Business travel by employee
- Category 7 (Employee commuting) : Employee commuting by employee

\* 3 : Monitoring procedure of SCOPE 1, 2 and 3

“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.7) ” ,

“Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.5) ” and

“Monitoring procedures” prepared by the organization.

\* 4 : Emission factor for city gas : Emission factor under GHG emissions reporting system of Japan

\* 5 : Emission factor for electricity : Basic emission factor under GHG emissions reporting system of Japan



## Independent Limited Assurance Report to the Directors of Toll Holdings Pty Limited

### Conclusion

Based on the procedures we have performed and the evidence obtained, nothing has come to our attention that causes us to believe that the reported Scope 1, 2 and 3 greenhouse gas (GHG) emissions, have not been prepared by Toll Holdings Pty Limited, in all material respects, in accordance with the Criteria for the year ended 31 March 2025.

### Information Subject to Assurance

Toll Holdings Pty Limited (Toll) engaged KPMG to perform a limited assurance engagement over the Scope 1, 2 and 3 GHG emissions ("GHG Emissions"). This is set out below:

| GHG Emissions                | Year ended 31 March 2025      |
|------------------------------|-------------------------------|
| <b>Scope 1 GHG emissions</b> | 154,717 tCO <sub>2</sub> -e   |
| <b>Scope 2 GHG emissions</b> | 29,487 tCO <sub>2</sub> -e    |
| <b>Scope 3 GHG emissions</b> | 1,052,158 tCO <sub>2</sub> -e |

The GHG Emissions are presented in the FY25 Toll GHG Emissions Data Template, which accompanies this assurance report. The reporting covers Toll's global operations, unless otherwise indicated.

### Criteria Used as the Basis of Reporting

We assessed the FY25 Toll GHG Emissions Data Template against the Criteria. The FY25 Toll GHG Emissions Data Template needs to be read and understood together with the Criteria, which is Toll management's Basis of Preparation which is aligned to the GHG Protocol Corporate Accounting and Reporting Standard ("Criteria"). A copy of Toll management's Basis of Preparation is attached to the FY25 Toll GHG Emissions Data Template.

### Basis for Conclusion

We conducted our work in accordance with Australian Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* (ASAE 3000) and ASAE 3410 *Assurance Engagements on Greenhouse Gas Statements* (the Standards). We believe that the assurance evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

In accordance with the Standards, we have:

- used our professional judgement to plan and perform the engagement to obtain limited assurance that we are not aware of any material misstatements in the FY25 Toll GHG Emissions Data Template, whether due to fraud or error;



- considered relevant internal controls when designing our assurance procedures, however we do not express a conclusion on their effectiveness; and
- ensured that the engagement team possess the appropriate knowledge, skills and professional competencies.

## **Summary of Procedures Performed**

Our limited assurance conclusion is based on the evidence obtained from performing the following procedures:

- Enquire with relevant Toll Holdings Pty Limited personnel to understand the internal controls, governance structure and reporting process for the FY25 Toll GHG Emissions Data Template;
- Assess the reporting boundary for Global Scope 1, 2 and 3 GHG emissions, including the treatment of contractors;
- Review relevant documentation including the Basis of Preparation;
- Undertake analytical procedures over the Global Scope 1, 2 and 3 GHG emissions and walkthroughs of key data sets;
- Perform sample testing over Global Scope 1, 2 and 3 GHG emissions and agree these to underlying sources;
- Assess emission factor sources and re-perform emission factor calculations; and
- Evaluate the appropriateness of the criteria with respect to the information subject to assurance.

## **Inherent Limitations**

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. It is therefore possible that fraud, error or material misstatement in the FY25 Toll GHG Emissions Data Template may occur and not be detected. Non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating, and estimating such data. The precision of different measurement techniques may also vary. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities and over time.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance conclusion.

Misstatements, including omissions, are considered material if, individually or in the aggregate, they could reasonably be expected to influence relevant decisions of the Directors of Toll Holdings Pty Limited.



## Use of this Assurance Report

This report has been prepared solely for the Directors of Toll for the purpose of providing Directors assurance over Toll's GHG emissions and may not be suitable for another purpose. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Directors of Toll, or for any other purpose than that for which it was prepared.

## Management's Responsibility

Management are responsible for:

- determining that the Criteria is appropriate to meet their needs, and the needs of the Directors;
- preparing and presenting the FY25 Toll GHG Emissions Data Template in accordance with the Criteria; and
- establishing and maintaining systems, processes and internal controls that enable the preparation and presentation of the FY25 Toll GHG Emissions Data Template that is free from material misstatement, whether due to fraud or error.

## Our Responsibility

Our responsibility is to perform a limited assurance engagement in relation to the GHG emissions for the year ended 31 March 2025, and to issue an assurance report that includes our conclusion based on the procedures we have performed and evidence we have obtained.

## Our Independence and Quality Management

We have complied with our independence and other relevant ethical requirements of the *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Accounting Professional and Ethical Standards Board, and complied with the applicable requirements of Auditing Standard on Quality Management 1 to design, implement and operate a system of quality management.

KPMG

Sarah Newman

Partner

Melbourne

27 June 2025

# Greenhouse gas emissions Verification Statement

11 July 2025

## JAPAN POST REAL ESTATE Co., Ltd.

Japan Management Association  
Sustainability Center  
Masahiko Maeda, Senior Executive



### 1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by JAPAN POST REAL ESTATE 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 information and energy consumption information (hereinafter, referred to as “the Monitoring data”) within the organizational boundary\*<sup>1</sup> in its fiscal year 2024 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2024 to 31 March 2025.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions within the organizational boundary by using city gas and Fuel oil A
- 2) SCOPE 2 GHG emissions;  
Indirect CO<sub>2</sub> emissions within the organizational boundary by using electricity
- 3) SCOPE 3 GHG emissions;  
CO<sub>2</sub> emissions within the category 13 of SCOPE 3\*<sup>2</sup>
- 4) Energy consumption;  
Energy consumption within SCOPE 1 and SCOPE 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\*<sup>3</sup>, and to express our views as a third party. The Organization’s responsibility is to prepare the Report and report the Monitoring data, and JMASusC’s responsibility is to express our views on the Monitoring data of the Report as a third party.

### 2. Procedure of Verification

Monitoring data in the Report was verified by JMASusC in accordance with the requirements 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 GHG emissions in the Report, monitoring procedure and related documents
- Interviews with persons in charge of preparing the Report
- Visiting two owned properties to confirm the monitoring boundary, the data collection processes, and to physically check monitoring points of energy supplied
- Verifying the evidence for confirmation of the accuracy of the Monitoring data 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 Monitoring data in the Report of fiscal year 2024 were not calculated and reported in conformance with the criteria in all material respects.

| Verified GHG emissions (t-CO <sub>2</sub> e) |                 |
|----------------------------------------------|-----------------|
| SCOPE 1 * <sup>4</sup>                       | <b>1.4</b>      |
| SCOPE 2 * <sup>5</sup>                       | <b>2,340.2</b>  |
| SCOPE 3                                      | <b>22,375.9</b> |
| Breakdown of SCOPE 3                         |                 |
| Category 13                                  | <b>22,375.9</b> |

| Verified Energy consumption (GJ) |            |                 |
|----------------------------------|------------|-----------------|
| Electricity                      |            | <b>46,949.4</b> |
| Gas                              | City gas   | <b>30.9</b>     |
| Fuel oils                        | Fuel oil A | <b>0.0</b>      |

#### NOTE:

- \* 1 : Organizational boundary  
36 owned properties (Organizational boundary of SCOPE1 and 2 are common areas of 4 complex buildings except for whole rental buildings)
- \* 2 : Overview of categories of SCOPE 3  
○ Category 13 (Leased assets (downstream)) : Leased assets owned and rented to others (including rental housing)
- \* 3 : Monitoring procedure of SCOPE 1, 2 and 3  
“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.7)”, “Database of emissions unit values for Greenhouse Gas Emissions throughout the Supply Chain (ver.3.5)” and the “Reporting Procedure” prepared by the Organization.
- \* 4 : Emission factor for city gas : Emission factor under GHG emissions reporting system of Japan
- \* 5 : Emission factor for electricity : Basic emission factor under GHG emissions reporting system of Japan