



# Greenhouse gas emissions Verification Statement

11 September 2023

## HOKKAN HOLDINGS LIMITED

Japan Management Association  
GHG Certification Center  
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### 1. Objective and Scope

Japan Management Association GHG Certification Center (JMACC) was commissioned by HOKKAN HOLDINGS LIMITED (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 of the organizational boundary<sup>\*1</sup> within its fiscal year 2022 GHG Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2022 to 31/March/2023.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions inside the organizational boundary by using LNG, city gas, LPG, A type heavy oil, diesel oil, kerosene, mixed oil and gasoline as well as Direct CH<sub>4</sub> emissions and N<sub>2</sub>O emissions
- 2) SCOPE 2 GHG emissions;  
Indirect CO<sub>2</sub> emissions inside the organizational boundary by using electricity
- 3) SCOPE 3 GHG emissions;  
CO<sub>2</sub> emissions of the category 1, 2, 3, 4, 5, 6, 7, 10,11,12 and 13 of SCOPE 3<sup>\*2</sup> related to the activities of the organizational boundary

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 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 in accordance with 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 at limited level of assurance:

- Confirmation regarding to the information to decide the GHG emissions in the Report, monitoring procedures, monitoring system, and related documents
- Interviews with person in charge of making the Report
- Sampling the evidence for confirmation of the accuracy of GHG emissions

### 3. 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 Organization's GHG emissions in the Report of fiscal year 2022 were not calculated and reported in conformance with the criteria.

Verified GHG emissions (t-CO <sub>2</sub> e)	
SCOPE 1	118,461
SCOPE 2 <sup>※1</sup>	161,781
SCOPE 3	954,269
Breakdown of SCOPE 3	
Category 1	401,713
Category 2	9,750
Category 3	46,864
Category 4	13,032
Category 5	2,727
Category 6	448
Category 7	1,485
Category 10	300,327
Category 11	36,391
Category 12	141,330
Category 13	202

NOTE:

※1 : Organizational boundary

HOKKAN HOLDINGS LIMITED (HHD), HOKKAI CAN CO., LTD. (HC), NIHON CANPACK CO., LTD. (NCP), TOHTO MOLDING CO., LTD. (TO), COSME SCIENCE CO., LTD. (CS), KUJIRAI DAIRY INDUSTRY CO., LTD. (KUJIRAI), OS MACHINERY CORP. (OSM), KE · OS MACHINERY CO., LTD. (KEOS), MAKI FOODS CO., LTD. (MAKI), PT.HOKKAN DELTAPACK INDUSTRI (HDI), NIHON CANPACK VIETNAM CO., LTD. (NCPVN), PT.HOKKAN INDONESIA (HI)

※2 : Category of SCOPE 3 is 1, 2, 3, 4, 5, 6, 7, 10,11,12 and 13 【Organizational boundary】

- **Category 1** (Purchased goods and services) : Purchased raw materials, tap water, industrial water and major indirect expenses 【All organizations】
- **Category 2** (Capital goods) : Tangible fixed assets by capital investment 【All organizations】
- **Category 3** (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel and electricity consumption at organizational boundary, and electricity derived from renewable energy is calculated assuming zero emissions. 【All organizations】
- **Category 4** (Transport and distribution (upstream) ) : Transportation of major raw materials, carrying from storage to other storage, transportation (in case of cargo owner) 【Organizations except for HHD】
- **Category 5** (Business wastes) : Industrial waste at the organizational boundary and non-industrial waste 【All organizations】

- **Category 6** (Business travel) : Full-time employee at the organization 【All organizations】
  - **Category 7** (Employee commuting) : Full-time employee at the organization 【All organizations】
  - **Category10** (Processing of sold products) : Processing of intermediate products at downstream offices (Emissions unit values of NCP in fiscal year 2022 was used.) 【HC, TO, HDI】
  - **Category 11** (Use of sold products) : Use of sold products 【OSM, KEOS】
  - **Category 12** (End-of-life treatment of sold products) : Products, containers and packaging for products 【HC, OSM, KEOS, TO, HDI, HI】
  - **Category 13** (Leased Assets (downstream) ) : Rental warehouse 【HC】
- ※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 emissions monitoring procedures Ver1.1” prepared by the organization.
- ※4 : Emission factor for electricity consumption  
 Japan : Adjusted emission factor under GHG emissions reporting system (Announced by the Ministry of the Environment and the Ministry of Economy, Trade and Industry on 24 Jan. 2023, and partially added and revised on 18 July 2023  
 Overseas : Operating Margin EF(Average) of SummaryEFfromCDM sheet in “IGES List of Grid Emission Factors ver11.1”