



# Greenhouse gas emissions Verification Statement

27 August 2024

## HOKKAN HOLDINGS LIMITED

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 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 within the organizational boundary<sup>\*1</sup> in its fiscal year 2023 GHG Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2023 to 31/March/2024.

1) SCOPE 1 GHG emissions;

Direct CO<sub>2</sub> emissions within the organizational boundary by using LNG, city gas, LPG, Fuel oil A, diesel oil, kerosene, mixed oil and gasoline as well as GHG emissions from CH<sub>4</sub> and N<sub>2</sub>O

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, 5, 6, 7, 10,11,12 and 13 of SCOPE 3<sup>\*2</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>\*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 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 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 Organization's GHG emissions in the Report of fiscal year 2023 were not calculated and reported in conformance with the criteria.

| Verified GHG emissions (t-CO <sub>2</sub> e) |                |
|--|----------------|
| <b>SCOPE 1</b>                               | <b>99,000</b>  |
| <b>SCOPE 2<sup>※4</sup></b>                  | <b>152,864</b> |
| <b>SCOPE 3</b>                               | <b>895,480</b> |
| Breakdown of SCOPE 3                         |                |
| Category 1                                   | 341,332        |
| Category 2                                   | 9,568          |
| Category 3                                   | 43,714         |
| Category 4                                   | 15,410         |
| Category 5                                   | 1,945          |
| Category 6                                   | 413            |
| Category 7                                   | 1,355          |
| Category 10                                  | 307,036        |
| Category 11                                  | 18,203         |
| Category 12                                  | 156,290        |
| Category 13                                  | 214            |

#### 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 : Overview of categories of SCOPE 3 【Organizational boundary】

- Category 1 (Purchased goods and services) : Purchased raw materials (excluding for supplied materials), tap water, industrial water and major indirect expenses 【All organizations】  
Primary data of purchased raw materials obtained from suppliers was used. 【NCP】
- 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 【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】  
Primary data of transportation of major raw materials obtained from suppliers was used. 【NCP】
- Category 5 (Waste generated in operations) : Industrial waste and non-industrial waste generated in operations within the organizational boundary 【All organizations】

- Category 6 (Business travel) : Business travel by full-time employee 【All organizations】
  - Category 7 (Employee commuting) : Full-time employee commuting to the worksites 【All organizations】
  - Category 10 (Processing of sold products) : Processing of intermediate products  
Emissions unit values of NCP in fiscal year 2023 were 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.2.6)”, “Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.4)” and “GHG emissions monitoring procedures Ver1.2” prepared by the organization.
- ※4 : Emission factor for electricity consumption  
 Japan : Adjusted emission factor under GHG emissions reporting system of Japan  
 Overseas : Operating Margin EF(Average) of SummaryEFfromCDM sheet in “IGES List of Grid Emission Factors ver11.4”