

# Greenhouse gas emissions Verification Statement

28 July 2025

## HOKKAN HOLDINGS LIMITED

Japan Management Association  
 Sustainability Center  
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### 1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) 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 information within the organizational boundary\*<sup>1</sup> in its fiscal year 2024 GHG 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 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
  - GHG emissions by leakage of HFC\*<sup>2</sup>
- 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, 9,10,11,12 and 15 of SCOPE 3\*<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.

### 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 GHG emissions in the Report, monitoring procedure, monitoring system and related documents
- Interviews with persons in charge of preparing the Report
- Visiting HOKKAI CAN CO., LTD. Otaru Factory and NIHON CANPACK CO., LTD. Gifu Factory 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 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 information in the Report of fiscal year 2024 was 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>	<b>96,220</b>
<b>SCOPE 2<sup>*5</sup></b>	<b>159,016</b>
<b>SCOPE 3</b>	<b>1,064,159</b>
<b>Breakdown of SCOPE 3</b>	
Category 1	465,343
Category 2	24,351
Category 3	46,191
Category 4	24,363
Category 5	2,087
Category 6	401
Category 7	1,341
Category 9	13,189
Category 10	281,289
Category 11	5,607
Category 12	183,127
Category 15	16,870

#### NOTE:

\*1 : Organizational boundary

HOKKAN HOLDINGS LIMITED (HHD), HOKKAI CAN CO., LTD. (HC), NIHON CANPACK CO., LTD. (NCP), TOHTO MOLDING CO., LTD. (TO), 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 : Organizational boundary of GHG emissions by leakage of HFC

HC, NCP, TO, KUJIRAI, MAKI, HI

\*3 : Overview of categories of SCOPE 3 【Organizational boundary】

- Category 1 (Purchased goods and services) : Purchased raw materials (excluding purchased materials specified by the customer), tap water, industrial water and major indirect expenses 【All organizations】  
Published data by suppliers for a part of purchased raw materials were used as GHG emissions unit values 【HC】
- Category 2 (Capital goods) : Tangible fixed assets and software 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 (Transportation and distribution (upstream)) : Transportation of major raw materials (excluding purchased materials specified by the customer), carrying from storage to other storage, transportation (in case of cargo owner) 【Organizations except for HHD】
- 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 9 (Transportation and distribution (downstream)) : Distribution of sold products to the final consumer  
【HC, NCP, TO, KUJIRAI, MAKI, HDI, NCPVN, HI】
- Category10 (Processing of sold products) : Processing of intermediate products  
GHG emissions unit values of NCP in fiscal year 2024 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 (excluding purchased materials specified by the customer),  
containers and packaging for products 【HC, NCP, OSM, KEOS, TO, MAKI, HDI, NCPVN, HI】
- Category 15 (Investments) : Stock investment 【HHD】

\*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 “GHG emissions monitoring procedures Ver.2.2” prepared by the organization.

\*5 : Emission factor for electricity consumption

Japan : Basic emission factor under GHG emissions reporting system of Japan

Overseas : Operating Margin EF(Average) of SummaryEFfromCDM sheet in “IGES List of Grid Emission Factors ver11.6”