JMASusC
Japan Management Association Sustainability Center

Greenhouse gas emissions/ Environmental information
Verification Statement

25 June 2026

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 and environmental information (water usage) (hereinafter, referred to as "the Monitoring data") within the organizational boundary[*1] in its fiscal year 2025 GHG Monitoring Report (hereinafter, referred to as "the Report") from 1 April 2025 to 31 March 2026.

1) SCOPE 1 GHG emissions
   - Direct CO_2 emissions within the organizational boundary from the consumption of LNG, city gas, LPG, Fuel oil A, diesel oil, kerosene, mixed oil, gasoline and Refuse Paper and Plastic Fuel (RPF), as well as methane (CH_4) and nitrous oxide (N_2O) emissions from non-energy sources
   - GHG emissions from leakage of HFCs[*2]
2) SCOPE 2 GHG emissions
   Indirect CO_2 emissions within the organizational boundary by using electricity
3) SCOPE 3 GHG emissions
   CO_2 emissions within the category 1, 2, 3, 4, 5, 6, 7, 9,10,11,12 and 15 of SCOPE 3[*3]
4) Water usage
   Water withdrawals, water consumption and water discharges within the organization 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[*4], 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 in accordance with the requirements of ISO14064-3:2019 and environmental information in the Report was verified in accordance with the requirement of ISAE3000, and following processes were implemented at limited level of assurance. The procedures performed in a limited assurance engagement vary in nature from, and are less in extent than, those performed in a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement.

- 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 NIHON CANPACK CO., LTD. Gunma Factory No.1, Gunma Factory No.2 and Tonegawa Factory to confirm the monitoring boundary, the data collection processes, and physical monitoring points of supplied energy and water
- Verifying the evidence for confirmation of the accuracy of 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 Organization's Monitoring data in the Report of fiscal year 2025 were not calculated and reported in conformance with the criteria in all material respects.

Verified GHG emissions (t-CO_2e)	
SCOPE 1*5	**101,594**
SCOPE 2 Market-based *6	**142,964**
SCOPE 2 Location-based *7	**145,250**
SCOPE 3	**1,032,398**
Breakdown of SCOPE 3	
Category 1	409,677
Category 2	35,613
Category 3	46,428
Category 4	21,224
Category 5	1,931
Category 6	402
Category 7	1,353
Category 9	13,053
Category 10	285,568
Category 11	24,088
Category 12	174,515
Category 15	18,546

Verified Water usage (m^3)		
Total water withdrawals		**8,656,142**
Water withdrawals by source	Third party sources	785,146
	Groundwater	7,870,996
Total water consumption*8		**1,214,954**
Total water discharges		**7,441,188**
Water discharges by treatment method*9	Primary treatment	0
	Secondary treatment	399,815
	Tertiary treatment	2,413,775
	Discharge without treatment	4,627,599
Water discharges by destination	River, Lake and Swamp	6,907,126
	Third party destination (public sewer)	534,062

NOTE:

Refer to the following page.

*1：Organizational boundary

・SCOPE 1,2,3 : 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)

・Water usage : NCP (comprising Gunma Factory No.1, Gunma Factory No.2, Tonegawa Factory, Akagi Factory, and Gifu Factory), as well as NCPVN and HI

*2：Organizational boundary of GHG emissions by leakage of HFC

HHD, HC, NCP, TO, KUJIRAI, OSM, KEOS, MAKI, HI

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

❍ Category 1 (Purchased goods and services) : Purchased raw materials (excluding customer-supplied materials), tap water, industrial water and major indirect expenses【All organizations】
For a portion of raw material procurement, data obtained directly from suppliers was used as GHG emissions unit values【HC, NCP】

❍ 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 customer-supplied materials), carrying from storage to other storage, transportation (in case of cargo owner)【All organizations】

❍ 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【All organizations】

❍ Category10 (Processing of sold products) : Processing of intermediate products (filling/bottling into final products)【All organizations】
GHG emissions unit values of NCP in fiscal year 2025 were used.【HC, TO, HDI】

❍ Category 11 (Use of sold products) : Use of sold products【All organizations】

❍ Category 12 (End-of-life treatment of sold products) : Products (excluding customer-supplied materials), containers and packaging for products【All organizations】

❍ Category 15 (Investments) : Stock investment【HHD】

*4：Monitoring procedure of SCOPE 1,2,3 and water

"Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.8) ", "Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.5) ", "National Institute of Advanced Industrial Science and Technology IDEA Ver.3.5.1", and "GHG emissions monitoring procedures Ver.2.3.3",「Water security part sheet」prepared by the organization.

*5：Emission factor for city gas consumption : Emission factor specified for each city gas supplier under Japan's Mandatory GHG Accounting and Reporting System

*6：Emission factor for electricity consumption (Market-based)

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

・Overseas : Emission factor for Location-based is used.

*7：Emission factor for electricity consumption (Location-based)

・Japan : Basic emission factors for each general electricity transmission and distribution utility under Japan's Mandatory GHG Accounting and Reporting System

・Overseas : "National Institute of Advanced Industrial Science and Technology IDEA Ver.3.5.1"

*8：Total water consumption applies to the product filling volume.

*9：Secondary treatment is conducted after primary treatment, and tertiary treatment is conducted after both primary and secondary treatments.

4. JMASusC's Independence and Quality Control

JMASusC implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065:2020. It is at least as demanding as the requirements of the International Standard on Quality Management 1 and complies 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.