



Greenhouse gas emissions Verification Statement

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Yamato Kogyo Co., Ltd.

Japan Management Association
GHG Certification Center
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1. Objective and Scope

Japan Management Association GHG Certification Center (JMACC) was commissioned by Yamato Kogyo 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 within the Organization (hereinafter, referred to as “Organizational boundary^{※1}”) in its fiscal year 2023 Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2023 to 31/March/2024.

1) SCOPE 3 GHG emissions;

CO₂ emissions of Yamato Steel Co., Ltd. (a subsidiary of the Organization) for the category 1, 2, 3, 4, 5, 6, 7 and 12 of SCOPE 3^{※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^{※3}, 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

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 ₂ e)	
SCOPE 3^{※4}	220,255
Breakdown of SCOPE 3	
Category 1	156,846
Category 2	8,323
Category 3	35,261
Category 4	17,524
Category 5	1,192
Category 6	49
Category 7	168
Category 12	892

NOTE:

- ※1 : Organizational boundary: Yamato Steel Co., Ltd. in Japan: Head Office and Factory, Tokyo branch and Osaka branch
- ※2 : Overview of categories of SCOPE 3
- **Category 1** (Purchased goods and services) : Products and services purchased (purchased main raw materials and auxiliary materials)
 - **Category 2** (Capital goods) : Increase in fixed assets
 - **Category 3** (Fuel- and energy-related activities not included in Scope 1 or Scope 2) : City gas, kerosene, and electricity used
 - **Category 4** (Upstream transportation and distribution) : Shipping and procurement logistics of products and main raw materials and auxiliary materials
 - **Category 5** (Waste generated in operations) : Industrial waste generated in operations
 - **Category 6** (Business travel) : Equivalent amount calculated from the number of employees
 - **Category 7** (Employee commuting) : Equivalent amount calculated from the number of employees and number of working days
 - **Category 12** (End-of-life treatment of sold products) : Equivalent amount calculated from the weight of shipped products
- ※3 : Monitoring procedure : 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) , LCA Database IDEA ver.2.3, and “SCOPE 3 monitoring reporting and procedures” prepared by the organization.
- ※4 : Total amount of SCOPE 3 (t-CO₂e) is the total value of emissions in integers for each category.