

# Verification Opinion



27 October 2025  
Opinion No : SGS25/123

Mr. Go Fukushima  
President  
FUKUSHIMA GALILEI CO. LTD.  
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## Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by FUKUSHIMA GALILEI CO. LTD. (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (ISO14064-3: 2019 and the SGS verification protocol) regarding the data prepared by the Organization on the scope of verification (hereinafter referred to as "the Statement"). The objective of this verification is to confirm that the Statement in the Organization's applicable scope has been correctly calculated and reported in the Statement in conformance with the criteria, and to express our views as a third party. The Organization is responsible for the preparation and fair presentation of the Statement.

## Scope

The scope of verification is Scope 1 and 2 emissions, and Scope 3 emissions.  
The period subject to report is from 1 April 2024 to 31 March 2025.  
Refer to the attached sheet for the detailed scope of verification.

## Procedure of Verification

The Statement was verified in accordance with Criteria of Verification, and the following processes were implemented at a limited level of assurance:

- Verification of the calculation system: Interviews on the measurement, tabulation, calculation, and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the Statement: On-site verification and voucher review conducted at GALILEI PANEL CREATE CO.LTD. Hikone Factory and head office, and analytical procedures and interviews for the other sites in the scope of verification carried out at the head office

The criteria for this review are based on the GHG Emissions Calculation and Reporting Manual Ver.6.0, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.7, Emission Factor Database on the same Accounting Ver. 3.5 and the protocol specified by the Organization.

## 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 the Organization's Statement was not calculated and reported in conformance with the criteria.

SGS Japan Inc. affirms our independence from the Organization, being free from bias and conflicts of interest with the Organization.

### For and on behalf of SGS Japan Inc.

Yokohama business Park North Square I  
134, Godo-cho, Hodogaya-ku, Yokohama  
Business Assurance  
Head of Certification/Accreditation

Yuji Takeuchi

Attached file

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### The details of the scope of verification

The Scope		The Boundary	The Statement
1	The performance data Scope 1 and 2 from energy related carbon dioxide emissions. *Excluding company dormitories	The Organization and 5 group companies(GALILEI PANEL CREATE CO.LTD., TAKAHASHI GALILEI CO.LTD., SHOKEN GALILEI CO.LTD. and GALILEI(THAILAND)CO.,LTD.,NIHONSENJYOUKI CO.LTD.)	Scope1 : 6,380 t-CO <sub>2</sub> Scope2 : 2,664 t-CO <sub>2</sub>
2	Scope 1 (HFC)	Okayama Factory and Shiga(Minakuchi) Factory, GALILEI(THAILAND)CO.,LTD. *Limited to leakage during filling in factories	Scope1 : 76 t-CO <sub>2</sub>
3	Scope3 (Category 1)	The Organization and 2 group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) *Limited to the purchase amount related to manufacturing and installation work	475,011 t-CO <sub>2</sub>
4	Scope3 (Category 4)	The Organization and 2 group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) *Limited to transportation of products (excluding packaging)	2,214 t-CO <sub>2</sub>
5	Scope3 (Category 9)	The Organization and 2 group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) *Limited to transportation of products (excluding packaging)	132 t-CO <sub>2</sub>
6	Scope3 (Category 11)	The Organization and 1 group company (TAKAHASHI GALILEI CO.LTD.)	2,637,661 t-CO <sub>2</sub>
7	Scope3 (Category 12)	The Organization and 2 group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) *Excludes refrigerant leakage during product waste disposal	2,099 t-CO <sub>2</sub> *All waste originating from the organization's products are calculated as metal scrap
8	Quantity of renewable energy *Photovoltaic self-consumption	Okayama Factory and Shiga(Minakuchi) Factory	1,909,167 kWh