

Verification Opinion



27 January 2025
Opinion No : SGS25/123

Mr. Go Fukushima
President
FUKUSHIMA GALILEI CO. LTD.
2-6-18 Takejima, Nishi Yodogawa-ku, Osaka, Japan

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 2023 to 31 March 2024.
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 Okayama Factory and Shiga(Minakuchi) Factory, 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.5.0, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver. 2.6, Emission Factor Database on the same Accounting Ver. 3.3 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 four group companies(GALILEI PANEL CREATE CO.LTD., TAKAHASHI GALILEI CO.LTD., SHOKEN GALILEI CO.LTD. and GALILEI(THAILAND)CO.,LTD.) | Scope1 : 5,900 t-CO ₂ Scope2 : 3,945 t-CO ₂ |
| 2 | Scope 1 (HFC) | Okayama Factory and Shiga(Minakuchi) Factory, GALILEI(THAILAND)CO.,LTD. *Limited to leakage during filling | Scope1 : 112 t-CO ₂ |
| 3 | Scope3 (Category 1) | The Organization and two group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) *Limited to the purchase amount related to manufacturing and installation work | 391,811 t-CO ₂ |
| 4 | Scope3 (Category 4) | The Organization and two group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) *Limited to transportation of products (excluding packaging) | 2,136 t-CO ₂ |
| 5 | Scope3 (Category 9) | The Organization and two group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) *Limited to transportation of products (excluding packaging) | 145 t-CO ₂ |
| 6 | Scope3 (Category 11) | The Organization and 1 group company (TAKAHASHI GALILEI CO.LTD.) | 2,526,173 t-CO ₂ |
| 7 | Scope3 (Category 12) | The Organization and two group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) | 2,165 t-CO ₂ |
| 8 | Quantity of renewable energy *Photovoltaic self-consumption | Okayama Factory and Shiga(Minakuchi) Factory | 1,977,208 kWh |