



## Verification Statement 【Greenhouse gas emissions】

18 July 2024

### JAPAN POST HOLDINGS Co., Ltd.

Japan Management Association  
GHG Certification Center  
Chiga Maruo, Senior Executive



#### 1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by JAPAN POST HOLDINGS Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a reasonable level of assurance for the item 1),2) and a limited level of assurance for the item 3),4). The scope of verification is the greenhouse gas (GHG) emissions and energy consumption information (hereinafter, referred to as “the Monitoring data”) within the domestic organizations<sup>※1</sup> (hereinafter, referred to as “Organizational boundary”) in its fiscal year 2023 Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2023 to 31/March/2024.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions within the Organizational boundary by using city gas, LPG, diesel oil, kerosene, and Fuel oil A
- 2) SCOPE 2 GHG emissions;  
Indirect CO<sub>2</sub> emissions within the Organizational boundary by using electricity, heating and cooling
- 3) SCOPE 3 GHG emissions;  
CO<sub>2</sub> emissions within the category 1, 3, 6 and 7 of SCOPE 3<sup>※2</sup>
- 4) Energy consumption;  
Energy consumption within SCOPE 1 and SCOPE 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<sup>※3</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 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 Monitoring data 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 the Monitoring data by sampling

### 3. Conclusion of Verification

• Within the scope of the verification activities employing the methodologies mentioned above, Organization's Monitoring data in the Report of SCOPE 1 GHG emissions and SCOPE 2 GHG emissions in fiscal year 2023 were presented fairly in all material respects in conformance with the criteria.

Organizational boundary <sup>※1</sup>	SCOPE	Verified GHG emissions (t-CO <sub>2</sub> e)
Head Office, Hospital, Other offices	SCOPE 1 <sup>※4</sup>	2,176.0
	SCOPE 2 <sup>※5</sup>	4,737.4

The opinion expressed above is formed on the basis of a reasonable level of assurance and at the materiality of 5%.

• 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 SCOPE 3 GHG emissions and Energy consumption in fiscal year 2023 were not calculated and reported in conformance with the criteria.

Organizational boundary <sup>※1</sup>	SCOPE	Verified GHG emissions (t-CO <sub>2</sub> e)
See below	SCOPE 3	2,828.1
Breakdown of SCOPE 3		
Head Office	Category 1	20.9
Head Office, Hospital, Other offices	Category 3	2,077.6
	Category 6	199.9
	Category 7	529.7

Verified Energy consumption (GJ)		
Electricity		145,150.1
Cooling water		8,282.7
Hot water		5,589.6
Gas	City gas	47,763.9
	LPG	0.0
Fuel oils	Diesel oil	1.1
	Kerosene	0.0
	Fuel oil A	0.0

#### NOTE:

※1 : Organizational boundary in FY2023 is as above table.

- Head Office
- Tokyo Teishin Hospital
- Other offices (9 sites)

(Tenants between the group (10 sites) are excluded in SCOPE 1,2 and SCOPE 3 Category 3.)

※2 : Overview of categories of SCOPE 3

- **Category 1** (Purchased goods and services) : Emissions from activities up to manufacturing of Copying paper
- **Category 3** (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel, electricity, heating and cooling used
- **Category 6** (Business travel) : Business travel by Full-time employee
- **Category 7** (Employee commuting) : Employee commuting by Full-time employee

※3 : Monitoring procedure of SCOPE 1,2 and 3

“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)” and “Organization's in-house reporting procedures (Scope1,2) / (Scope3)” prepared by the organization

※4 : Emission factor for city gas consumption : Emission factor under GHG emissions reporting system of Japan

※5 : Emission factor for electricity, heating and cooling consumption: Adjusted emission factor under GHG emissions reporting system of Japan





# Verification Statement 【Greenhouse gas emissions】

29 October 2024

## JAPAN POST Co., Ltd.

Japan Management Association  
GHG Certification Center  
Chiga Maruo, Senior Executive



### 1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by JAPAN POST Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a reasonable level of assurance for the item 1),2) and a limited level of assurance for the item 3),4). The scope of verification is the greenhouse gas (GHG) emissions and energy consumption information (hereinafter, referred to as “the Monitoring data”) within the domestic organizations<sup>※1</sup> (hereinafter, referred to as “Organizational boundary”) in its fiscal year 2023 Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2023 to 31/March/2024.

1) SCOPE 1 GHG emissions;

Direct CO<sub>2</sub> emissions within the Organizational boundary by using city gas, LPG, Fuel oil A, kerosene and diesel oil, and from the vehicles owned by the Organization by using diesel oil and gasoline

2) SCOPE 2 GHG emissions;

Indirect CO<sub>2</sub> emissions within the Organizational boundary by using electricity, heating and cooling

3) SCOPE 3 GHG emissions;

CO<sub>2</sub> emissions within the category 1, 2, 3, 4, 6, 7 and 12 of SCOPE 3<sup>※2</sup>

4) Energy consumption;

Energy consumption within SCOPE 1 and SCOPE 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<sup>※3</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 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 Monitoring data 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 the Monitoring data by sampling

### 3. Conclusion of Verification

• Within the scope of the verification activities employing the methodologies mentioned above, Organization's Monitoring data in the Report of SCOPE 1 GHG emissions and SCOPE 2 GHG emissions in fiscal year 2023 were presented fairly in all material respects in conformance with the criteria.

Organizational boundary <sup>※1</sup>	SCOPE	Verified GHG emissions (t-CO <sub>2</sub> e)
Head Office, Regional Offices, Directly-managed post offices, Real estate buildings that Japan Post Co. has developed, Logistics Solution Center (LSC)	SCOPE 1 <sup>※4</sup>	205,184.0
	SCOPE 2 <sup>※5</sup>	446,435.0

The opinion expressed above is formed on the basis of a reasonable level of assurance and at the materiality of 5%.

• 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 SCOPE 3 GHG emissions and Energy consumption in fiscal year 2023 were not calculated and reported in conformance with the criteria.

Organizational boundary※ <sup>1</sup>	SCOPE	Verified GHG emissions (t-CO <sub>2</sub> e)	Verified Energy consumption (GJ)		
See below	SCOPE 3 ※ <sup>6</sup>	589,526.5	Electricity		9,763,341.7
Breakdown of SCOPE 3			Cooling water		139,596.7
Head Office, Regional Offices, Directly-managed post offices, LSC	Category 1	43,738.2	Hot water		18,374.2
Head Office, Regional Offices, Directly-managed post offices, LSC	Category 2	33,163.5	Steam		87,579.6
Same as SCOPE1,2	Category 3	130,821.1	Gas	City gas	830,574.7
Head Office, Regional Offices, Directly-managed post offices, LSC	Category 4	292,290.3		LPG	22,814.9
Head Office, Regional Offices, Directly-managed post offices, LSC	Category 6	22,398.7	Fuel oils	Diesel oil	70,168.5
Head Office, Regional Offices, Directly-managed post offices, LSC	Category 7	65,021.7		Gasoline	1,932,940.4
Head Office, Regional Offices, Directly-managed post offices, LSC	Category 12	2,093.0		Kerosene	236,022.6
				Fuel oil A	177,524.2

#### NOTE:

※1 : Organizational boundary in FY2023 is as above table.

• SCOPE 1 and 2 are applied to Offices except for Tenants between the groups and Offices in owned facilities : 20,107 offices

• Vehicles in SCOPE 1 are applied to Offices except for the real estate buildings that Japan Post Co. has developed : 20,101 offices

※2 : Overview of categories of SCOPE 3

Categories 1, 2, 4, 6, 7 and 12 of SCOPE 3 are applied to Head Office, Regional Offices, Directly-managed post offices and LSC : 20,101 offices

Organizational boundary of Category 3 is same as SCOPE 1 and 2.



- **Category 1** (Purchased goods and services) : Refer to the followings.
    - Emissions from purchased Uniforms, Postage stamps, Postcards, Letter Pack, Yu-Pack label and Slips (separately delivered mail, acceptance-recorded mail)
    - Purchased copying paper (Head office only)
  - **Category 2** (Capital goods) : Vehicles owned (vehicles for postal and domestic logistics business segment and post office business segment)
  - **Category 3** (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel, electricity, heating and cooling used
  - **Category 4** (Transport and delivery (upstream) ) : Usage of automobiles for domestic transport consignment (arterial transport (truck), home delivery) contracted
  - **Category 6** (Business travel) : Business travel by Full-time employee
  - **Category 7** (Employee commuting) : Employee commuting by Full-time employee
  - **Category 12** (End-of-life treatment of sold products) : Emissions from the disposal process of Postage stamps / Postcards , Letter Pack sold
- ※3 : Monitoring procedure of SCOPE 1,2 and 3  
 “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)” and “Organization’s in-house reporting procedures (Scope1,2) / (Scope3)” prepared by the organization
- ※4 : Emission factor for city gas consumption : Emission factor under GHG emissions reporting system of Japan
- ※5 : Emission factor for electricity : Adjusted emission factor under GHG emissions reporting system, Heating and cooling consumption : Emission factor under GHG emissions reporting system of Japan
- ※6 : The amount of SCOPE 3 (t-CO<sub>2</sub>e) are totaled including figures after the decimal point of each category.

# Verification Statement

## 【Greenhouse gas emissions/ Social Information】

22 July 2024

**JAPAN POST BANK Co., Ltd.**

Japan Management Association  
GHG Certification Center  
Chiga Maruo, Senior Executive



### 1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by JAPAN POST BANK Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the greenhouse gas (GHG) emissions (including energy consumption information) and social information (absentee rate) (hereinafter, referred to as “the Monitoring data”) within the domestic organizations<sup>※1</sup> (hereinafter, referred to as “Organizational boundary”) in its fiscal year 2023 Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2023 to 31/March/2024.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions within the Organizational boundary by using city gas, LPG, Fuel oil A and kerosene, and from vehicles operated by the Organization by using gasoline and diesel oil
- 2) SCOPE 2 GHG emissions;  
Indirect CO<sub>2</sub> emissions within the Organizational boundary by using electricity, heating and cooling
- 3) SCOPE 3 GHG emissions;  
CO<sub>2</sub> emissions within the category 1, 2, 3, 6, 7, 12 and 16 of SCOPE 3<sup>※2</sup>
- 4) Energy consumption;  
Energy consumption within SCOPE 1 and SCOPE 2
- 5) Absentee rate;  
Absentee rate for full-time employee of the organization<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 JMACC’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 the JMACC.

### 2. Procedure of Verification

GHG emissions in the Report was verified 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 the social information in the Report was verified in accordance with the requirement of ISAE3000, and following processes were implemented at limited level of assurance. The limited assurance engagement consists of the procedures performed vary in nature form, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement.

- Assessment regarding to the information to decide the Monitoring data in the Report, monitoring procedure, monitoring system, and related documents
- Interviews with person in charge of preparing the Report
- Verifying the evidence for confirmation of the accuracy of the 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 2023 were not calculated and reported in conformance with the criteria.

#### 1) GHG emissions

Organizational boundary <sup>※1</sup>	SCOPE	Verified GHG emissions (t-CO <sub>2</sub> e)
Regional Headquarters (4), Branches (5), Administration Service Centers (22), Operation Support Centers (except for Okinawa) (15), Data Centers (2), Credit Card Collection Service Center (1), Call Center (1), Head offices (7) Total 57 sites and company's vehicles of the whole work sites	SCOPE 1 <sup>※5</sup>	3,072.4
Same as 57 sites of SCOPE 1	SCOPE 2 <sup>※6</sup>	3,623.8
See below	SCOPE 3 <sup>※7</sup>	73,025.7
Breakdown of SCOPE 3		
The whole work sites	Category 1	41,127.5
The whole work sites	Category 2	17,390.8
Same as SCOPE1,2	Category 3	5,672.6
The whole work sites	Category 6	1,479.1
The whole work sites	Category 7	4,146.0
The whole work sites	Category 12	67.0
The whole work sites	Category 16	3,142.7

Verified Energy consumption (GJ)		
Electricity		373,276.9
Cooling water		53,908.9
Hot water		9,190.4
Gas	City gas	25,353.4
	LPG	514.6
Fuel oils	Diesel oil	72.6
	Gasoline	18,186.4
	Kerosene	32.4
	Fuel oil A	8,801.8

#### 2) Absentee rate

Verified Absentee rate (%)	
Absentee rate	1.28

#### NOTE:

※1 : Organizational boundary in FY2023 is as above table.

The whole work sites : Regional Headquarters, Branches, Administration Service Centers, Operation Support Centers, Data Centers, Seal Card Management Center, ATM Management Centers, Credit Card Collection Service Center, Call center, Head offices (Total 330 sites)

※2 : Overview of categories of SCOPE 3

- **Category 1** (Purchased goods and services) : Emissions from activities up to manufacturing of Uniforms, Copying paper (Head office only), Cards, Slips(including passbooks)
- **Category 2** (Capital goods) : Tangible fixed assets (vehicles and automatic teller machines (ATMs))
- **Category 3** (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel, electricity, heating and cooling used

- **Category 6 (Business travel)** : Business travel by Full-time employee
- **Category 7 (Employee commuting)** : Employee commuting by Full-time employee
- **Category 12 (End-of-life treatment of sold products)** : Emissions from the disposal process of passbooks and cards
- **Category 16 (Others)** : Estimated electricity usage for automatic teller machines (ATMs) located outside the organizational boundary
- ※3 : Monitoring of Absentee rate : Calculated based on the number of full-time employees on 31 March 2024 and the total number of scheduled working days.
- ※4 : Monitoring procedure of SCOPE 1,2 and 3 : “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)” and “Organization’s in-house reporting procedures (Scope1,2) / (Scope3)” prepared by the organization  
Monitoring procedure of Absentee rate : “Organization’s in-house reporting procedures (Absentee rate)” prepared by the organization
- ※5 : Emission factor for city gas consumption : Emission factor under GHG emissions reporting system of Japan
- ※6 : Emission factor for electricity, heating and cooling consumption : Adjusted emission factor under GHG emissions reporting system of Japan
- ※7 : The amount of SCOPE 3 (t-CO<sub>2</sub>e) are totaled including figures after the decimal point of each category.

#### 4. JMACC’s Independence and Quality Control

JMACC implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065-2020 (General principles and requirements for bodies validating and verifying environmental information). It is at least as demanding as the requirements of the International Standard on Quality Control 1 and comply 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.





# Verification Statement

## [Greenhouse gas emissions/Environmental/Social Information]

22 July 2024

### JAPAN POST INSURANCE Co., Ltd.

Japan Management Association  
GHG Certification Center  
Chiga Maruo, Senior Executive



#### 1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by JAPAN POST INSURANCE Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the greenhouse gas (GHG) emissions (including energy consumption information), environmental information (water usage and waste emissions), and social information (absentee rate) (hereinafter, referred to as “the Monitoring data”) within the domestic organizations<sup>\*1</sup> (hereinafter, referred to as “Organizational boundary”) in its fiscal year 2023 Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2023 to 31/March/2024.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions within the Organizational boundary by using city gas, LPG, diesel oil, kerosene, and Fuel oil A, and from the vehicles operated by the Organization by using gasoline
- 2) SCOPE 2 GHG emissions;  
Indirect CO<sub>2</sub> emissions within the Organizational boundary by using electricity, heating and cooling
- 3) SCOPE 3 GHG emissions;  
CO<sub>2</sub> emissions within the category 1, 2, 3, 6, 7 and 12 of SCOPE 3<sup>\*2</sup>
- 4) Energy consumption;  
Energy consumption within SCOPE 1 and SCOPE 2
- 5) Water usage;  
Water supply and sewerage usage within the Organization boundary<sup>\*3</sup>
- 6) Waste emissions;  
Waste emissions within the Organization boundary <sup>\*4</sup>
- 7) Absentee rate;  
Absentee rate for full-time employee of the organization<sup>\*5</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>\*6</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 JMACC’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 the JMACC.

#### 2. Procedure of Verification

GHG emissions in the Report was verified 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 the environmental and social information in the Report was verified in accordance with the requirement of ISAE3000, and following processes were implemented at limited level of assurance. The limited assurance engagement consists of the procedures performed vary in nature form, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement.

- Assessment regarding to the information to decide the Monitoring data in the Report, monitoring procedure, monitoring system, and related documents
- Interviews with person in charge of preparing the Report
- Verifying the evidence for confirmation of the accuracy of the 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 2023 were not calculated and reported in conformance with the criteria.

#### 1) GHG emissions

Organizational boundary※1	SCOPE	Verified GHG emissions (t-CO2e)	Verified Energy consumption (GJ)		
Headquarters organization, Regional Headquarters, Japan Post Insurance branch	SCOPE 1※7	9,142.2	Electricity		183,399.9
	SCOPE 2※8	3,092.5	Cooling water		6,809.6
See below	SCOPE 3※9	15,679.7	Hot water		4,700.7
Breakdown of SCOPE 3			Steam		3,120.3
Head Office, Japan Post Insurance branch, Post office, Contracted post office	Category 1	2,275.0	Gas	City gas	25,246.7
				LPG	0.0
Japan Post Insurance branch	Category 2	0.0	Fuel oils	Diesel oil	3.8
Headquarters organization, Regional Headquarters, Japan Post Insurance branch	Category 3	4,080.9		Gasoline	115,846.8
	Category 6	2,391.3		Kerosene	7.3
	Category 7	6,855.8		Fuel oil A	682.8
Services Center, Japan Post Insurance branch, Post office, Contracted post office	Category 12	76.7			

#### 2) Water usage

Verified Water usage (thousand m <sup>3</sup> )	
Water supply usage	36.8
Sewerage usage	28.8

#### 3) Waste emissions

Verified Waste emissions (ton)	
General waste	214.8
Industrial waste	104.4

#### 4) Absentee rate

Verified Absentee rate (%)	
Absentee rate	1.21

#### NOTE:

※1 : Organizational boundary in FY2023 is as above table.

- Headquarters organization : Head Office (3 offices), Services Center (7 Centers) , Call Center (3 Centers) , Data center (2 Centers)
- Regional Headquarters (13 Headquarters) : Hokkaido, Tohoku, Kanto, Tokyo, Minami (South)-Kanto, Shinetsu, Hokuriku, Tokai, Kinki, Chugoku, Shikoku, Kyushu, Okinawa
- Japan Post Insurance branch (82 branches)
- Post office and Contracted post office (20,348 offices in total)
- Tenants between the group are excluded in SCOPE 1, 2.



※2 : Overview of categories of SCOPE 3 :

- **Category 1** (Purchased goods and services) : Emissions from activities up to manufacturing of Uniforms(Japan Post Insurance branch only), Copying paper (Head office only), Insurance policy, Insurance conditions, Insurance brochures, Business documents (Japan Post Insurance branch, Post office, Contracted post office only)
- **Category 2** (Capital goods) : Vehicles purchased by the Organization
- **Category 3** (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel, electricity, heating and cooling used
- **Category 6** (Business travel) : Business travel by Full-time employee
- **Category 7** (Employee commuting) : Employee commuting by Full-time employee
- **Category 12** (End-of-life treatment of sold products) : Emissions from the disposal process of Insurance policy (Services Center only), Insurance conditions and Insurance brochures (Japan Post Insurance branch, Post office, Contracted post office only)

※3 : Water usage: Water supply and sewage at seven major facilities

※4 : Waste emissions: General waste and industrial waste from three major facilities

※5 : Monitoring of Absentee rate : Calculated based on the monitored data of full-time employees on 31 March 2024 and the total number of scheduled working days.

※6 : Monitoring procedure of SCOPE 1,2 and 3 : “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)” and “Organization’s in-house reporting procedures (Scope1,2) / (Scope3)” prepared by the organization

Monitoring procedure of Water usage : “Organization’s in-house reporting procedures (Water usage)” prepared by the organization

Monitoring procedure of Waste emissions : “Organization’s in-house reporting procedures (Waste emissions)” prepared by the organization

Monitoring procedure of Absentee rate : “Organization’s in-house reporting procedures (Absentee rate)” prepared by the organization

※7 : Emission factor for city gas consumption : Emission factor under GHG emissions reporting system of Japan

※8 : Emission factor for electricity, heating and cooling consumption : Adjusted emission factor under GHG emissions reporting system of Japan

※9 : The amount of SCOPE 3 (t-CO<sub>2</sub>e) are totaled including figures after the decimal point of each category.

#### 4. JMACC’s Independence and Quality Control

JMACC implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065-2020 (General principles and requirements for bodies validating and verifying environmental information). It is at least as demanding as the requirements of the International Standard on Quality Control 1 and comply 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.



# Verification Statement 【Greenhouse gas emissions】

18 July 2024

## JAPAN POST TRANSPORT Co.,Ltd.

Japan Management Association  
GHG Certification Center  
Chiga Maruo, Senior Executive



### 1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by JAPAN POST TRANSPORT Co.,Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the greenhouse gas (GHG) emissions and energy consumption information (hereinafter, referred to as “the Monitoring data”) within the domestic organizations<sup>※1</sup> (hereinafter, referred to as “Organizational boundary”) in its fiscal year 2023 Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2023 to 31/March/2024.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions within the Organizational boundary by using city gas, LPG, Fuel oil A and kerosene, and from the vehicles owned by the Organization by using diesel oil and gasoline
- 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, 6 and 7 of SCOPE 3<sup>※2</sup>
- 4) Energy consumption;  
Energy consumption within SCOPE 1 and SCOPE 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<sup>※3</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 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 Monitoring data 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 the 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 2022 were not calculated and reported in conformance with the criteria.

Organizational boundary <sup>※1</sup>	SCOPE	Verified GHG emissions (t-CO <sub>2</sub> e)
Head Office, Regional Offices, Business Offices, Others such as parking lots	SCOPE 1 <sup>※4</sup>	65,191.5
Same as SCOPE 1	SCOPE 2 <sup>※5</sup>	2,502.3
See below	SCOPE 3	430,360.1
Breakdown of SCOPE 3		
Head Office, Regional Offices, Business Offices	Category 1	137.0
Head Office, Regional Offices, Business Offices	Category 2	5,929.0
Same as SCOPE 1,2	Category 3	9,696.9
Head Office, Regional Offices, Business Offices	Category 4	413,479.4
Head Office, Regional Offices, Business Offices	Category 6	286.3
Head Office, Regional Offices, Business Offices	Category 7	831.5

Verified Energy consumption (GJ)		
Electricity		50,375.8
Gas	City gas	1,451.1
	LPG	1,329.7
Fuel oils	Fuel oil A	595.2
	Kerosene	1,307.4
	Gasoline	15,360.7
	Diesel oil	926,111.1

#### NOTE:

※1 : Organizational boundary in FY2023 is as above table.

- SCOPE 1 and 2 are applied to Offices except for Tenants between the groups. : 104 offices
- SCOPE 1 is applied to vehicles for Head Office, Regional Offices and Business Offices. : 79 offices

※2 : Overview of categories of SCOPE 3

Categories 1, 2, 4, 6 and 7 of SCOPE 3 are applied to Head Office, Regional Offices and Business Offices. : 79 offices  
Organizational boundary of Category 3 is same as SCOPE 1 and 2. : 104 offices

- **Category 1** (Purchased goods and services) : Emissions from purchased Uniforms and purchased copying paper (Head office only)
- **Category 2** (Capital goods) : Vehicles owned by the organization
- **Category 3** (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel and electricity used
- **Category 4** (Upstream Transportation and Distribution) : Usage of automobiles for domestic transport consignment (arterial transport (truck), home delivery) and marine transport (ferry transport of vehicles) contracted
- **Category 6** (Business travel) : Business travel by Full-time employee
- **Category 7** (Employee commuting) : Employee commuting by Full-time employee

※3 : Monitoring procedure of SCOPE 1,2 and 3

“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)” and “Organization's in-house reporting procedures (Scope1,2) / (Scope3)” prepared by the organization

※4 : Emission factor for city gas consumption : Emission factor under GHG emissions reporting system of Japan

※5 : Emission factor for electricity : Adjusted emission factor under GHG emissions reporting system of Japan



# Verification Statement 【Greenhouse gas emissions】

18 July 2024

**JP LOGISTICS GROUP Co., Ltd.**

Japan Management Association  
GHG Certification Center  
Chiga Maruo, Senior Executive



## 1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by JP LOGISTICS GROUP Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the greenhouse gas (GHG) emissions and energy consumption information (hereinafter, referred to as “the Monitoring data”) within the organizational boundary<sup>※1</sup> in its fiscal year 2023 Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2023 to 31/March/2024.

1) SCOPE 1 GHG emissions;

Direct CO<sub>2</sub> emissions within the organizational boundary by using city gas, LPG, Fuel oil A, kerosene, gasoline and diesel oil

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, 6 and 7 of SCOPE 3<sup>※2</sup>

4) Energy consumption;

Energy consumption within SCOPE 1 and SCOPE 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<sup>※3</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 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 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 regarding to 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
- Verifying the evidence for confirmation of the accuracy of GHG emissions 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 2023 were not calculated and reported in conformance with the criteria.

Verified GHG emissions (t-CO <sub>2</sub> e)	
SCOPE 1 <sup>※4</sup>	45,697.8
SCOPE 2 <sup>※5</sup>	4,801.9
SCOPE 3 <sup>※6</sup>	88,996.4
Breakdown of SCOPE 3	
Category 1	2,801.7
Category 2	2,298.9
Category 3	7,255.1
Category 4	74,304.4
Category 6	541.2
Category 7	1,795.1

Verified Energy consumption (GJ)		
Electricity		93,489.2
Gas	City gas	3,431.9
	LPG	3,093.4
Fuel oils	Diesel oil	650,611.7
	Gasoline	6,205.9
	Kerosene	1,014.3
	Fuel oil A	178.9

#### NOTE:

※1 : Organizational boundary : JP LOGISTICS GROUP Co., Ltd. and JP LOGISTICS Co., Ltd. (Total 83 sites)

※2 : Overview of categories of SCOPE 3

- **Category 1** (Purchased goods and services) : Purchased uniforms, waybills, office paper and business forms
- **Category 2** (Capital goods) : Purchased business vehicles
- **Category 3** (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel and electricity used
- **Category 4** (Transportation and distribution (upstream)): Transportation outsourced to other companies
- **Category 6** (Business travel) : Business travel by employee
- **Category 7** (Employee commuting) : Employee commuting by employee

※3 : Monitoring procedure of SCOPE 1, 2 and 3

“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) ” and “Monitoring procedures” prepared by the organization.

※4 : Emission factor for city gas consumption : Emission factor under GHG emissions reporting system of Japan

※5 : Emission factor for electricity consumption : Adjusted emission factor under GHG emissions reporting system of Japan

※6 : Amount of SCOPE 3 (t-CO<sub>2</sub>e) are included after decimal of each category.



# Independent Limited Assurance Report to the Directors of Toll Holdings Pty Ltd

## Conclusion

Based on the evidence we obtained from the procedures performed, we are not aware of any material misstatements in the reported Scope 1, 2 and 3 greenhouse gas (GHG) emissions data, which has been prepared by Toll Holdings Pty Ltd in accordance with the Criteria for the year ending 31 March 2024.

## Information Subject to Assurance

KPMG performed a limited assurance engagement over the FY24 Scope 1, 2 and 3 GHG Emissions ("GHG Emissions"), which has been prepared by Toll Holdings Pty Limited (Toll). This is set out below:

GHG Emissions	Year end 31 March 2024
Scope 1 GHG Emissions	182,216 tCO <sub>2</sub> -e
Scope 2 GHG Emissions	50,728 tCO <sub>2</sub> -e
Scope 3 GHG Emissions	1,843,605 tCO <sub>2</sub> -e

The GHG Emissions are presented in the FY24 Toll GHG Emissions Data Template, which accompanies this assurance report. The reporting covers Toll's global operations, unless otherwise indicated.

## Criteria Used as the Basis of Reporting

The GHG emissions data has been prepared in accordance with Toll management's basis of preparation which is aligned to the GHG Protocol Corporate Accounting and Reporting Standard. A summary is available in the attached FY24 Toll GHG Emissions Data Template ("Criteria").

## Basis for Conclusion

We conducted our work in accordance with Australian Standard on Assurance Engagements ASAE 3410 Assurance on Greenhouse Gas Statements ("Standard"). In accordance with the Standard, we have:

- used our professional judgement to plan and perform the engagement to obtain limited assurance that we are not aware of any material misstatements in the GHG Emissions, whether due to fraud or error;
- considered relevant internal controls when designing our assurance procedures, however we do not express a conclusion on their effectiveness; and
- ensured that the engagement team possess the appropriate knowledge, skills and professional competencies.

## Summary of Procedures Performed

Our limited assurance conclusion is based on the evidence obtained from performing the following procedures:

- enquiries with relevant Toll personnel to understand the internal controls, governance structure and reporting process of the GHG Emissions;
- assessment of operational control and reporting boundaries, including relevant Scope 3 emissions categories and the treatment of contractors;
- detailed analytical procedures and walkthroughs of key data sets;
- agreeing all significant GHG emissions to relevant underlying sources. This includes testing a sample of Scope 1 transport fuels back to Toll's Central Fuel Database, Scope 2 electricity transactions back to





supplier invoices and material Scope 3 emissions categories back to underlying sources including Purchased Goods and Services, Capital Goods, Upstream Transportation and Distribution and Downstream Transportation and Distribution;

- assessing emission factor sources and re-performing emission factor calculations; and
- evaluating the appropriateness of the Criteria with respect to the GHG Emissions data.

### How the Standard Defines Limited Assurance and Material Misstatement

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed. Accordingly, we do not express a reasonable assurance conclusion.

Misstatements, including omissions, are considered material if, individually or in the aggregate, they could reasonably be expected to influence relevant decisions of the Directors of Toll.

### Inherent Limitations

Inherent limitations exist in all assurance engagements due to the selective testing of the information being examined. It is therefore possible that fraud, or error may occur and not be detected. Non-financial data may be subject to more inherent limitations than financial data, given both its nature and the methods used for determining, calculating, and estimating such data. The precision of different measurement techniques may also vary. The absence of a significant body of established practice on which to draw to evaluate and measure non-financial information allows for different, but acceptable, evaluation and measurement techniques that can affect comparability between entities and over time.

### Use of this Assurance Report

This report has been prepared for the Directors of Toll for the purpose of providing an assurance conclusion on the GHG Emissions and may not be suitable for another purpose. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Directors of Toll, or for any other purpose than that for which it was prepared.

### Management's responsibility

Management are responsible for:

- determining that the Criteria is appropriate to meet their needs;
- preparing and presenting the GHG Emissions in accordance with the Criteria; and
- establishing internal controls that enable the preparation and presentation of the GHG Emissions that is free from material misstatement, whether due to fraud or error.

KPMG

KPMG

### Our Responsibility

Our responsibility is to perform a limited assurance engagement in relation to the GHG Emissions for the year ending 31 March 2024, and to issue an assurance report that includes our conclusion.

### Our Independence and Quality Control

We have complied with our independence and other relevant ethical requirements of the *Code of Ethics for Professional Accountants (including Independence Standards)* issued by the Australian Professional and Ethical Standards Board, and complied with the applicable requirements of Australian Standard on Quality Control 1 to maintain a comprehensive system of quality control.

SE Newman

Sarah Newman

Partner

Melbourne

8 July 2024



## Verification Statement 【Greenhouse gas emissions】

18 July 2024

### Japan Post Real Estate Co., Ltd.

Japan Management Association  
GHG Certification Center  
Chiga Maruo, Senior Executive



#### 1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by Japan Post Real Estate 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 organizational boundary<sup>※1</sup> in its fiscal year 2023 Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2023 to 31/March/2024.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions within the organizational boundary by using city gas and Fuel oil A
- 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 13 of SCOPE 3<sup>※2</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>※3</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 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 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 in the Report of fiscal year 2023 were not calculated and reported in conformance with the criteria.

Verified GHG emissions (t-CO <sub>2</sub> e)	
SCOPE 1 ※4	1.2
SCOPE 2 ※5	924.5
SCOPE 3	23,319.3
Breakdown of SCOPE 3	
Category13	23,319.3

#### NOTE:

- ※1 : Organizational boundary : 28 owned properties (Organizational boundary of SCOPE1 and 2 are common areas of 4 complex buildings except for whole rental buildings)
- ※2 : Overview of categories of SCOPE 3
  - **Category 13** (Leased assets (downstream)) : Leased assets owned and rented to others (including rental housing)
- ※3 : Monitoring procedure of SCOPE 1, 2 and 3
  - “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)” and the “Reporting Procedure” prepared by the Organization.
- ※4 : Emission factor for city gas consumption : Emission factor under GHG emissions reporting system of Japan
- ※5 : Emission factor for electricity consumption : Adjusted emission factor under GHG emissions reporting system of Japan