

# Verification Opinion



27 October 2023  
Opinion No : SGS23/026

Mr. Hidehito Takahashi  
President & CEO  
Resonac Holdings Corporation  
Tokyo Shiodome Bldg., 1-9-1, Higashi-Shimbashi, Minato-ku, Tokyo

## Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Resonac Holdings Corporation (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, energy consumption, Scope 3 emissions, the amount of industrial waste generation and the landfill disposal amount, the amount of water withdrawals · wastewater volume and Infrequency rate of lost-time injuries.

Refer to the attached sheet for details of the scope and the period 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 Oita Complex and Goi Plant, 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.4.8, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver. 2.4 and Emission Factor Database on the same Accounting Ver. 3.1 and the protocol specified by the Organization.

## Conclusion

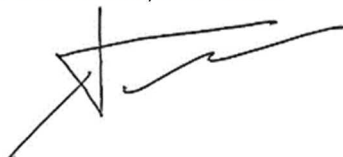
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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  
Knowledge  
Management Committee Member  
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	Scope 1 and 2 (energy related carbon dioxide emissions) and energy consumption ※Excluding the vehicles which run outside of the sites	131 sites of 73 domestic and overseas group companies (Resonac Corporation and domestic and overseas group companies)
		Scope 1: 3,080 kt- CO <sub>2</sub> Scope 2: 903 kt- CO <sub>2</sub>
2	Scope 1 (Greenhouse gas emissions excluding energy related carbon dioxide)	42 sites of 19 domestic and overseas group companies (Resonac Corporation and domestic and overseas group companies)
3	Scope3 Category1	Former Showa Denko K.K. ※Limited to raw materials
4	The amount of water withdrawals *Excluding seawater	Former Showa Denko K.K. ※Limited to raw materials
		108 sites of 64 domestic and overseas group companies (Resonac Corporation and domestic and overseas group companies)
5	Wastewater volume	68,292 thousand m <sup>3</sup>
		46 sites of 28 former Showa Denko Group companies (Including former Showa Denko K.K., excluding former Showa Denko Materials group)
5	Wastewater volume	61,641 thousand m <sup>3</sup>
		100 sites of 59 domestic and overseas group companies (Resonac Corporation and domestic and overseas group companies)
5	Wastewater volume	44,584 thousand m <sup>3</sup>
		38 sites of 23 former Showa Denko Group companies (Including former Showa Denko K.K., excluding former Showa Denko Materials group)
5	Wastewater volume	38,465 thousand m <sup>3</sup>
		100 sites of 59 domestic and overseas group companies (Resonac Corporation and domestic and overseas group companies)

The Scope	The Boundary	The Statement
6 The amount of industrial waste generation and the landfill disposal amount	107 sites of 64 domestic and overseas group (Resonac Corporation and domestic and overseas group companies) ※62 sites of 37 companies of the former Showa Denko Materials Group (including the former Showa Denko Materials) include valuable resources in the amount generated.	The amount of industrial waste generation 204,091 t The landfill disposal amount 15,312 t
	27 sites of 10 former Showa Denko domestic group companies (including former Showa Denko K.K.) and 62 sites of 37 companies of the former Showa Denko Materials Group (including the former Showa Denko Materials) ※62 sites of 37 companies of the former Showa Denko Materials Group (including the former Showa Denko Materials) include valuable resources in the amount generated.	The amount of industrial waste generation 170,756 t The landfill disposal amount 4,187 t
7 lost time incident rate	Within production sites and laboratories, Resonac Corporation 28 sites Domestic group companies (including Resonac Corporation) 70 sites Overseas group companies 62 sites Group as a whole (including Resonac Corporation ) 132 sites	Resonac Corporation: 0.19 Domestic group (including Resonac Corporation): 0.22 Overseas group: 0.84 Group as a whole (including Resonac Corporation): 0.54

Period covered by the verification:

Scope1,2:

Former Showa Denko (Japan): April 1, 2022 - March 31, 2023

Former Showa Denko (overseas) and former Showa Denko Materials (consolidated): January 1, 2022 - December 31, 2022

Scope3:

April 1, 2022 - March 31, 2023

Water withdrawal and wastewater discharge:

January 1, 2022 - December 31, 2022

Amount of industrial waste generated and final landfill disposal:

Former Showa Denko (Japan): April 1, 2022 - March 31, 2023

Former Showa Denko (overseas) and former Showa Denko Materials (consolidated): January 1, 2022 - December 31, 2022

Lost time incident rate:

December 16, 2021 - December 31, 2022