

Verification Opinion



18 June 2024
Opinion No : SGS24/026

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, 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.

The period subject to report is from 1 January 2023 to 31 December 2023.

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 Kawasaki Plant (Ogimachi (include Okawa)) and TSURUSAKI KYODO DORYOKU K.K. Tsurusaki 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.4.9, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver. 2.6 and Emission Factor Database on the same Accounting Ver. 3.4 and the protocol specified by the Organization.

Conclusion

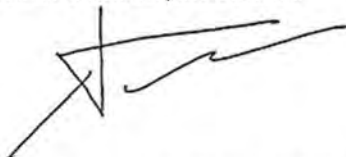
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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



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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) ※Excluding the vehicles which run outside of the sites	105 sites of 62 domestic and overseas group companies (Resonac Corporation and domestic and overseas group companies)	Scope 1: 3,039 kt- CO ₂ Scope 2: 934 kt- CO ₂
2	Scope 1 (Greenhouse gas emissions excluding energy related carbon dioxide) ※Excluding small emission sources	37 sites of 18 domestic and overseas group companies (Resonac Corporation and domestic and overseas group companies)	Non-energy related carbon dioxide and 6 greenhouse gases (methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulfur hexafluoride and nitrogen trifluoride) 253 kt-CO _{2e}
3	Scope3 Category1	Resonac Corporation	3,556 kt- CO ₂
4	The amount of water withdrawals (excluding seawater) and wastewater	104 sites of 61 domestic and overseas group companies (Resonac Corporation and domestic and overseas group companies)	The amount of water withdrawals 73,361 thousand m ³ The amount of wastewater 411,624 thousand m ³
5	The amount of industrial waste generation and the landfill disposal	53 sites of 17 domestic group companies (Resonac Corporation and domestic group companies) ※Including valuable resources in the amount generated	The amount of industrial waste generation 246,506 t The amount of industrial waste landfill disposal 356 t
6	Lost time incident rate	Within production sites and laboratories, 26 sites of Resonac Corporation 26 domestic group companies (42 sites) 50 overseas group companies (61 sites) 77 group companies (129 sites)	Resonac Corporation: 0.29 Domestic group companies:0.45 Overseas group companies:1.07 Group companies: 0.72