

**Assurance Statement related to  
GHG Emissions Inventory for the fiscal year 2019  
Prepared for SCSK Corporation**

**Terms of Engagement**

This Assurance Statement has been prepared for SCSK Corporation.

Lloyd's Register Quality Assurance Limited (LR) was commissioned by SCSK Corporation (the Organisation) to assure its Greenhouse Gas (GHG) Emissions Inventory for the fiscal year 2019, that is from 1 April 2019 to 31 March 2020<sup>1</sup> (hereafter referred to as "the Report").

The Report relates to direct GHG emissions (Scope 1<sup>2</sup>), energy indirect GHG emissions (Scope 2<sup>2</sup>) and other indirect GHG emissions (Scope 3<sup>3</sup>). The Report covers SCSK Group's 18 companies in Japan.

The Organisation's GHG Emissions Inventory excludes emissions of GHGs other than CO<sub>2</sub> from use of energy, GHG emissions from mobile sources used outside of the sites, GHG emissions from use of energy at rental offices that the group companies are using and has difficulty to collect data, and GHG emissions of 6 companies outside Japan. These GHG emissions excluded from the calculation are relatively small to the total GHG emissions of the Organisation.

**Management Responsibility**

The Organisation's management was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. LR's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with the Organisation.

Ultimately, the Report has been approved by, and remains the responsibility of the Organisation.

**LR's Approach**

Our verification has been conducted in accordance with ISO 14064–3:2006, 'Specification with guidance for validation and verification of greenhouse gas assertions' to provide limited assurance that GHG emissions data as presented in the Report have been prepared in conformance with the Organisation's in-house procedures.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- conducted site tours of Harumi Office and netXDC Chiba Center, and reviewed processes related to the control of GHG emissions data and records;
- reviewed the management system documents for GHG emissions data, information and records, covering all the processes up to the preparation of the GHG Inventory at the head office in Tokyo;

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<sup>1</sup> Scope 3 GHG emissions are calculated for fiscal year 2018 from 1 April 2018 to 31 March 2019.

<sup>2</sup> Scope 1 and 2 emissions are as defined in The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard.

<sup>3</sup> The categories of Scope 3 emissions are as defined in the Greenhouse Gas Protocol – Corporate Value Chain (Scope 3) Accounting and Reporting Standard, Table 5.3.

- interviewed relevant staff of the Organisation responsible for managing GHG emissions data and records;
- assessed effectiveness of implementation of the GHG management system and the internal data verification; and
- verified historical data and records at an aggregated level for the fiscal year 2019 Scope 1 and Scope 2 GHG emissions and for the fiscal year 2018 Scope 3 GHG emissions.

**Level of Assurance & Materiality**

The opinion expressed in this Assurance Statement has been formed based on a limited level of assurance and at a materiality of the professional judgment of the Verifier.

**LR's Opinion**

Based on LR's approach nothing has come to our attention that would cause us to believe that the total direct GHG emissions and energy indirect GHG emissions and other indirect GHG emissions disclosed in the Report as summarized in Table 1 below are not materially correct and that the Report has not been prepared in conformance with the Organisation's in-house procedures.

**LR's Recommendations**

The Organisation should make continual efforts to collect data including it for the group companies and strengthen the internal data checks.

The Organisation should continually study the available data and applicable calculation methods for the items including the categories of Scope 3 GHG emissions excluded from the subjects for calculation.

Dated: 20 July 2020



Michiaki Chiba  
LR Lead Verifier

On behalf of Lloyd's Register Quality Assurance Limited  
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LR reference number: YKA00000718\_2

**Table 1. Summary of SCSK Group's GHG Emissions Inventory 2019**

Scope of GHG emissions	Tonnes CO <sub>2</sub>
Direct GHG emissions (Scope 1)	184
Energy indirect GHG emissions (Scope 2, Market-based)	46,393
Other indirect GHG emissions (Scope 3) Categories 1, 2, 3, 4, 5, 6 and 7	299,200
Note: <ul style="list-style-type: none"> <li>- Data is of fiscal year 2019 for Scope 1 and Scope 2 GHG emissions and of fiscal year 2018 for Scope 3 GHG emissions.</li> <li>- Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015</li> </ul>	

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