Independent Assurance Report

To Representative Director, President of SCSK Corporation

We were engaged by SCSK Corporation (the "Company") to undertake a limited assurance engagement of the environmental performance indicators marked with ★ (the "Indicators") for the period from April 1, 2022 to March 31, 2023 included in its "Environmental Management" webpage (https://www.scsk.jp/corp_en/csr/pdf/assuarance_statement_2022_e.pdf)(the "Webpage") for the fiscal year ended March 31, 2023.

The Company's Responsibility

The Company is responsible for the preparation of the Indicators in accordance with its own reporting criteria (the "Company's reporting criteria"), as described in the Webpage.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Indicators based on the procedures we have performed. We conducted our engagement in accordance with the 'International Standard on Assurance Engagements (ISAE) 3000, Assurance Engagements other than Audits or Reviews of Historical Financial Information' and the 'ISAE 3410, Assurance Engagements on Greenhouse Gas Statements' issued by the International Auditing and Assurance Standards Board. The limited assurance engagement consisted of making inquiries, primarily of persons responsible for the preparation of information presented in the Webpage, and applying analytical and other procedures, and the procedures performed vary in nature from, 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. Our assurance procedures included:

- Interviewing the Company's responsible personnel to obtain an understanding of its policy for preparing the Webpage and reviewing the Company's reporting criteria.
- Inquiring about the design of the systems and methods used to collect and process the Indicators.
- Performing analytical procedures on the Indicators.
- Examining, on a test basis, evidence supporting the generation, aggregation and reporting of the Indicators in conformity with the Company's reporting criteria, and recalculating the Indicators.
- Visiting the Company's netXDC Chiba Center and netXDC Chiba Center 2 selected on the basis of a risk analysis.
- Evaluating the overall presentation of the Indicators.

Conclusion

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that the Indicators in the Webpage are not prepared, in all material respects, in accordance with the Company's reporting criteria as described in the Webpage.

Our Independence and Quality Management

We have complied 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. In accordance with International Standard on Quality Management 1, we design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Takeru Yamada

Takeru Yamada, Partner
KPMG AZSA Sustainability Co., Ltd.
Tokyo, Japan
August 25, 2023

Fiscal Year 2022 SCSK Group's Environmental Performance Data

★:Indicators assured by a third party

Electricity consumption (Thousand kWh)	159,661	★
Renewable energy consumption (Thousand kWh)(*1)	59,843	★
Renewable energy ratio(*2)	37.5%	★

*1 Renewable energy includes renewable energy and energy procured with a non-fossil fuel certificate.

*2 Renewable energy ratio is calculated by dividing the amount of renewable energy consumed by the amount of electric power consumed.

SCSK Group's Greenhouse gas emissions

(Unit: t-CO_2)

Emissions by scopes				
Scope 1	Direct emissions		277	★
Scope 2	Indirect emissions from energy	Market-based	36,298	★
		Location-based	69,744	★
Scope 3	Other indirect emissions		575,556	★

Scope3 Breakdown by category(*3)		
Category 1	Purchased goods and services	281,953
Category 2	Capital goods	51,897
Category 3	Fuel-and energy-related activities (not included in Scope 1 or Scope 2)	11,231
Category 5	Waste generated in operations	269
Category 6	Business travel	3,013
Category 7	Employee commuting	3,736
Category 11	Use of sold products	223,442
Category 12	End-of-life treatment of sold products	15

*3 The following categories are excluded from the calculation.

Category 4:Calculated in Category 1

Category 8:Emissions through the lease of relevant offices are calculated in Scopes 1 and 2

Category 9:Not applicable because it is difficult to collect the data required to calculate emissions.

Category 10:Not applicable because SCSK Group (" the Group") does not manufacture or sell intermediate products.

Category 13:Not applicable because the Group does not engage in the property leasing business.

Category 14:Not applicable because the Group does not engage in the franchise business.

Category 15:Not applicable because the Group does not engage in the investment business

Scope of data collection and calculation method of GHG emissions

(1) Scope of data collection

SCSK Group	Head office location (Japan、Overseas)
SCSK Corporation	Japan
SCSK ServiceWare Corporation	Japan
VeriServe Corporation	Japan
SCSK Minori Solutions Corporation	Japan
SCSK KYUSHU CORPORATION	Japan
SCSK HOKKAIDO CORPORATION	Japan
SCSK PRESCENDO CORPORATION	Japan
SCSK USA Inc.	Overseas
SCSK Europe Ltd.	Overseas
SCSK Shanghai Limited	Overseas
SCSK Asia Pacific Pte. Ltd	Overseas
PT SCSK Global Indonesia	Overseas
SCSK Myanmar Ltd.	Overseas
Skeed Co., Ltd.	Japan
SCSK SYSTEM MANAGEMENT CORPORATION	Japan
VA Linux Systems Japan K.K	Japan
SDC Corporation	Japan
SCSK NEC Data Center Management, Ltd.	Japan
Allied Engineering Corporation	Japan
SCSK Automotive H&S Corporation	Japan
Gran Manibus Co., Ltd.	Japan
SCSK Nearshore Systems Corporation	Japan
TOKYO GREEN SYSTEMS CORPORATION (*1)	Japan

*1 Tokyo Green Systems Corporation is a special subsidiary in the form of a third sector accepting funds from the local municipal government. For this reason, the consolidated settlement of accounts does not apply to this company. However, it is included in the calculation of GHG emissions.

(2) Calculation method

Items		Calculation method
Scope 1	Direct emissions	Fuel used in offices and the data center x emission factors (*1)
Scope 2	Indirect emissions from energy	Electric power, heat and vapor supplied from other companies and used in offices and the data center x emission factors (*2)
Scope3	Category 1 Purchased goods and services	Cost amount of the main procurement such as purchased products, outsourcing, DC rent and water supply x emission factors (*3)
	Category 2 Capital goods	Amount of equipment investment (property, plant and equipment, intangible assets) x emission factors (*4)
	Category 3 Fuel-and energy-related activities (not included in Scope 1 or Scope 2)	Consumption of energy resources (e.g. electric power, fuel) x emission factors (*3)
	Category 5 Waste generated in operations	Weight of industrial waste and general waste, sewage treatment and confidential documents x emission factors (*3)
	Category 6 Business travel	Number of nights spent in accommodations and transportation expenses except commuting expenses x emission factors (*4)
	Category 7 Employee commuting	Commuting expenses x emission factors (*4)
	Category 11 Use of sold products	Unit sales x annual power consumption per unit x estimated Useful life x emission factors (*5)(*6)
	Category 12 End-of-life treatment of sold products	Unit sales x weight per unit x emission factors (*4)(*6)

*1 The following emission factors are used for each energy sources

- The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Greenhouse gas emissions accounting and reporting manual issued by the Ministry of the Environment and the Ministry of Economy, Trade and Industry(Ver4.9)"
- TOKYO GAS CO.,LTD "Representative CO2 emission factors of city gas"

*2 The following emission factors are used for each energy sources

- The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Emission factors for purchased electricity for each power company used in the Greenhouse Gas Emissions Calculation, Reporting and Publication System -FY2021 Results- 2023.Jan.24 (2023.May.26 partial revision)"

- The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Emission factor database for corporate GHG emissions accounting over the supply chain(Ver.3.3)"
- The Ministry of the Environment "Greenhouse gas emissions accounting and reporting manual issued by the Ministry of the Environment and the Ministry of Economy, Trade and Industry(Ver4.9)"

*3 The following emission factors are used for each energy sources

- The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Emission factor database for corporate GHG emissions accounting over the supply chain(Ver.3.3)"
- Sustainable Management Promotion Organization "Inventory Database for Environmental Analysis (IDEA)v2.3"

*4 The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Emission factor database for corporate GHG emissions accounting over the supply chain(Ver.3.3)"

*5 The Ministry of the Environment and the Ministry of Economy, Trade and Industry "Emission factors for purchased electricity for each power company used in the Greenhouse Gas Emissions Calculation, Reporting and Publication System -FY2021 Results- 2023.Jan.24 (2023.May.26 partial revision)"

*6 Since we deal in many products, representative products are selected from the products sold in the relevant year and estimating total emissions based on the calculation result of the selected products.