



SCSK Corporation

Toyosu Front, 3-2-20
Toyosu, Koto-ku
Tokyo
Japan

August 6, 2024

To Representative Director, President of SCSK Corporation,

The purpose of this letter is to assist you in informing CDP about the assurance we have provided on the GHG emissions of SCSK Corporation (the "Company") for the fiscal year ended March 31, 2024.

We were engaged by the Company to provide limited assurance on a set of environmental performance indicators disclosed in its Environmental Management webpage (the "Webpage") for the fiscal year ended March 31, 2024. A copy of our assurance report is attached to this letter. The assurance report provides a description of the scope of our assurance engagement, the assurance standards used, as well as the conclusions reached.

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 ISAE 3410: Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board. These Standards require, amongst others, that the assurance team possesses the specific knowledge, skills and professional competencies needed to understand and review sustainability information, and that they comply with ethical requirements, including independence requirements.

The GHG emissions that were the subject of our limited assurance engagement were:

Scope 1 emissions		279	t-CO ₂
Scope 2 emissions	Location based	73,504	t-CO ₂
	Market based	35,875	t-CO ₂
Scope 3 emissions	Total	629,558	t-CO ₂

As described in the Webpage, the reporting boundary used for the reported Scopes 1,2 and 3 emissions was 25 companies of the SCSK Group.

This letter and our assurance report to which it relates are solely for your benefit in accordance with the terms of our assurance engagement. We consent to you providing a copy of this letter, including the attached assurance report to CDP solely for the purpose of the CDP disclosure requirements. KPMG expressly and generally denies any duty to any other third party including CDP and to the maximum extent permitted by law, expressly disclaims and takes no responsibility for the use of this letter or the assurance report to which it relates by CDP or any third party.

Yours sincerely,

Toshikazu Takeuchi, Partner
KPMG AZSA Sustainability Co., Ltd.
Tokyo, Japan



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, 2023 to March 31, 2024 included in its “Environmental Management” webpage(https://www.scsk.jp/corp_en/csr/pdf/assuarance_statement_2023_e.pdf)(the “Webpage”) for the fiscal year ended March 31, 2024.

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 Tokyo Center 1 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.

Toshikazu Takeuchi, Partner

KPMG AZSA Sustainability Co., Ltd.

Tokyo, Japan

August 30, 2024

Fiscal Year 2023 SCSK Group's Environmental Performance Data

★:Indicators assured by a third party

Electricity consumption (Thousand kWh)	166,698	★
Renewable energy consumption (Thousand kWh)(*1)	78,792	★
Renewable energy ratio(*2)	47.3	★
Waste generated(t)(*3)(*4)	238	★
General waste(t)	149	
Industrial waste(t)	89	
Water Withdrawal(m³)(*4)	194,993	★
Water Discharge(m³) (*4)	194,993	★

SCSK Group's Greenhouse gas emissions (Unit: t-CO₂)

Emissions by scopes				
Scope 1	Direct emissions		279	★
Scope 2	Indirect emissions from energy	Market-based	35,875	★
		Location-based	73,504	★
Scope 3	Other indirect emissions		629,558	★

Scope3 Breakdown by category(*5)		
Category 1	Purchased goods and services	305,656
Category 2	Capital goods	21,085
Category 3	Fuel-and energy-related activities (not included in Scope 1 or Scope 2)	6,325
Category 5	Waste generated in operations	358
Category 6	Business travel	4,368
Category 7	Employee commuting	4,465
Category 11	Use of sold products	287,258
Category 12	End-of-life treatment of sold products	42

*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.

*3 SCSK Offices.(Toyosu Head Office/Odaiba Office /Tama Center Office/Nishinihon Kitahama Office/
Nishinihon Senri Office/Nishinihon Honmachi Office/Chubu Office/Hiroshima Office/Kyushu Office/)

*4 SCSK Data Centers.(netXDC Tokyo Center 1/ netXDC Tokyo Center 2/ netXDC Chiba Center/
netXDC Chiba Center 2/ netXDC Chiba Center 3/ netXDC Sanda Center/ netXDC Sanda Center 2)

*5 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

Boundary of data collection and calculation method of GHG emissions

(1) Boundary 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 RegTech Edge Corporation	Japan
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
SCSK Security Corporation	Japan
Allied Engineering Corporation	Japan
SCSK Automotive H&S Corporation	Japan
SCSK PRESCENDO CORPORATION	Japan
Gran Manibus Co., Ltd.	Japan
SCSK Nearshore Systems Corporation	Japan
TOKYO GREEN SYSTEMS CORPORATION (*1)	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

*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(Ver5.0)"
- 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 -FY2022 Results- 2023.Dec.22"

- 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.3.4)"
- 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(Ver5.0)"

*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.3.4)"
- 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.3.4)"

*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 - FY2022 Results- 2023.Dec.22"

*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.