

# Greenhouse Gas Emissions Verification Report

To: DyDo GROUP HOLDINGS, INC.

September 1, 2023

Japan Audit and Certification Organization  
for Environment and Quality (JACO)



President *Hiroyuki Onodera*

Japan Audit and Certification Organization for Environment and Quality (JACO) has been engaged by DyDo GROUP HOLDINGS, INC. (hereinafter referred to as “the Organization”) to conduct independent verification of its greenhouse gas (GHG) emissions information.

## 1. Purpose and scope of verification

With regard to GHG emissions information of 87 domestic sites of DyDo DRINCO, INC. and its subsidiary for fiscal year 2022 (April 1, 2022 to March 31, 2023) reported by the Organization, the verification was conducted. The aim of this verification is to consider the accuracy of environmental data and to provide a verification opinion.

- 1) Scope 1 and Scope 2 Greenhouse gas emissions
- 2) Scope 3 Category 13 “downstream leased assets” Greenhouse gas emissions

The responsibility for preparing a calculation report and reporting GHG emissions is in the Organization and our responsibility is to express an opinion on GHG emissions stated in the calculation report by independent standpoint.

## 2. Verification procedure

JACO conducted verification in accordance with ISO 14064-3:2019; Greenhouse gases -Part 3: Specification with guidance for the verification and validation of greenhouse gas statements. We conducted the following activities as part of limited assurance

- Hearing or document inquiries to the Organization’s officials who are responsible for identifying and accounting greenhouse gas emissions;
- Evaluation of the application of the accounting criteria, the method of data measurement, the assumptions adopted by the Organization as well as its basis, and the description of the GHG statement related to the information (data) used to determine the GHG emissions; and
- Verification by sampling in order to confirm accuracy of GHG emissions.

## 3. Conclusion

Based on the procedures we have performed and evidence we have obtained, nothing has come to our attention that causes us to believe that the Organization’s GHG statements:

- are not materially accurate and are not a fair representation of the GHG emissions as per the scope of work;
- are not prepared in accordance with the methodology implemented by the Organization.

Verified greenhouse gas emissions

Scope 1: 7,195 tCO<sub>2</sub>e, Scope 2: 1,511 tCO<sub>2</sub>e, Scope 3 Category 13: 91,952 tCO<sub>2</sub>e

*The Organization and JACO did not have any specific conflicts of interest and carried out verification on an independent basis.*