



Greenhouse gas emissions Verification Statement

18 January 2024

Chilled & Frozen Logistics Holdings Co., Ltd.

Japan Management Association
GHG Certification Center
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1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by Chilled & Frozen Logistics Holdings Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the following greenhouse gas (GHG) emissions within the Organizational boundary^{**1} in its fiscal year 2022 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2022 to 31 March 2023.

- 1) SCOPE 1 GHG emissions;
 - Direct CO₂ emissions within the Organizational boundary by using city gas, LPG and kerosene, and from the vehicles operated by using gasoline and diesel oil
 - GHG emissions within the Organizational boundary by using dry ice and HFC gas leakage
- 2) SCOPE 2 GHG emissions;
Indirect CO₂ emissions within the Organizational boundary by using electricity
- 3) SCOPE 3 GHG emissions;
CO₂ emissions within the category 1, 2, 3, 4, 5, 6, 7 and 13 of SCOPE 3^{**2}

The objective of this verification is to confirm that the monitoring data in the Organization’s applicable scope have been correctly calculated and reported in line with the criteria of the monitoring procedure^{**3}, and to express our views as a third party. The Organization’s responsibility is to prepare the Report and report the monitoring data, and JMACC’s responsibility is to express our views on the monitoring data of the Report as a third party.

2. Procedure of Verification

The Report was verified by JMACC in accordance with requirement of ISO14064-3:2019 (Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and following processes were implemented:

- Assessment regarding to the information to specify the GHG emissions in the Report, monitoring procedure, monitoring system, and related documents
- Interviews with persons in charge of preparing the Report
- Verifying the evidence for confirmation of the accuracy of GHG emissions by sampling

3. Conclusion of Verification

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 GHG emissions in the Report were not calculated and reported in conformance with the criteria.

Verified GHG emissions (t-CO ₂ e)	
SCOPE 1	90,364
SCOPE 2 ^{※4}	52,190
SCOPE 3 ^{※5}	190,272
Breakdown of SCOPE 3	
Category 1	127,617
Category 2	23,247
Category 3	20,453
Category 4	231
Category 5	752
Category 6	541
Category 7	14,827
Category 13	2,604

NOTE:

- ※1 : Organizational boundary : Chilled & Frozen Logistics Holdings Co., Ltd. and the following consolidated subsidiaries
Meito Transportation Co., Ltd., Hutech norin Co., Ltd., C&F Support Service Co., Ltd.,
Trans mate Co., Ltd., Isonet Line Co., Ltd., JAPAN FOODS LOGISTICS CO., LTD.,
M’S LINE CO., LTD., JUSTEM Co., Ltd., K2 Co., Ltd., MAKOTO TRANSPORT SERVICE., LTD,
DAY LINE CO., LTD., Healty Co., Ltd., and Hutech service Co., Ltd.
- ※2 : Categories of SCOPE 3 are 1, 2, 3, 4, 5, 6, 7 and 13:
 - **Category 1** (Purchased goods and services) : Transportation consignments, purchased goods and repairs etc.
 - **Category 2** (Capital goods): Increased tangible fixed assets
 - **Category 3** (Fuel- and energy-related activities not included in Scope 1 or Scope 2) : Fuel and electricity consumption
 - **Category 4** (Transport and distribution (upstream)) :Transportation of goods to own company purchased
 - **Category 5** (Waste generated in operations) : Waste generated in operations within the Organizational boundary
 - **Category 6** (Business travel) : Business travel via public transportation by employees
 - **Category 7** (Employee commuting) : Employee commuting to the worksites
 - **Category 13** (Leased assets (downstream)) : Leased assets in distribution centers within the Organizational boundary
- ※3 : Monitoring procedure of SCOPE 1, 2 and 3 : “Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain (ver.2.5) ” , “Database of emissions unit values for Greenhouse Gas Emissions throughout the Supply Chain (ver.3.3) ” , and the “Reporting Procedure” prepared by the organization.
- ※4 : Emission factor for electricity consumption : Adjusted emission factor under GHG emissions reporting system of Japan
- ※5 : The amount of SCOPE 3 (t-CO₂e) are totaled including figures after the decimal point of each category.