

Verification Opinion



10 September 2025
Opinion No : SGS25/109

Mr. Tokuhisu Nomura
President
Aisan Industry Co., Ltd.
1-1-1 Kyowa-cho, Obu, Aichi

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Aisan Industry Co., Ltd. (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (ISO14064-3: 2019 and the SGS verification protocol) regarding the data prepared by the Organization on the scope of verification (hereinafter referred to as "the Statement"). The objective of this verification is to confirm that the Statement in the Organization's applicable scope has been correctly calculated and reported in the Statement in conformance with the criteria, and to express our views as a third party. The Organization is responsible for the preparation and fair presentation of the Statement.

Scope

The scope of verification is Scope 1 and Scope 2 emissions, Scope 3 emissions, energy consumption, and the amount of water intake.

The period subject to report is from 1 April 2024 to 31 March 2025 (For part of Scope 3 emissions, the 14 overseas sites are from 1 January 2024 to 31 December 2024).

Refer to the attached sheet for the detailed scope of verification.

Procedure of Verification

The Statement was verified in accordance with Criteria of Verification, and the following processes were implemented at a limited level of assurance:

- Verification of the calculation system: Interviews on the measurement, tabulation, calculation, and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the Statement: On-site verification and voucher review conducted at TK Carburettor Co., Ltd., voucher review conducted for P.T. Aisan Nasmoco Industri, and analytical procedures and interviews for the other sites in the scope of verification carried out at Headquarters

The criteria for this review are based on the GHG protocol, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.7, Emission Factor Database on the same Accounting Ver. 3.5, and the protocol specified by the Organization (GHG Emissions Calculation Procedure).

Conclusion

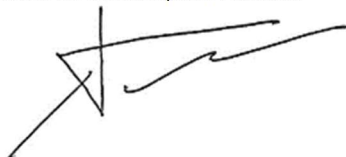
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

SGS Japan Inc. affirms our independence from the Organization, being free from bias and conflicts of interest with the Organization.

For and on behalf of SGS Japan Inc.

Yokohama business Park North Square I
134, Godo-cho, Hodogaya-ku, Yokohama
Business Assurance
Head of Certification/Accreditation

Yuji Takeuchi



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Attached file

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The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope 1 and 2 from energy related carbon dioxide emissions.	The Organization and all of its consolidated subsidiaries	Scope1: 15,369 t- CO ₂ Scope2: Location base: 74,601 t- CO ₂ Market base: 59,151 t- CO ₂
2	Scope3 (category 1)	The Organization and all of its consolidated subsidiaries (Some of the purchased products are calculated based on the product components and production volume)	630,443 t- CO ₂
3	Scope3 (category 3)	The Organization and all of its consolidated subsidiaries	24,913 t- CO ₂
4	Scope3 (category 5)	The Organization 28 non-consolidated and consolidated domestic offices (Including some estimates)	667 t- CO ₂
5	Scope3 (category 6)	The Organization and all of its consolidated subsidiaries	1,426 t- CO ₂
6	Scope3 (category 7)	The Organization and all of its consolidated subsidiaries	5,227 t- CO ₂
7	Scope3 (category 11)	The Organization and all of its consolidated subsidiaries	959,544 t- CO ₂
8	Energy consumption	The Organization and all of its consolidated subsidiaries	1,620,464 GJ
9	Amount of water intake	5 domestic sites	226,533 m ³