



Greenhouse gas emissions Verification Statement

29 August 2024

Chilled & Frozen Logistics Holdings Co., Ltd.

Japan Management Association
GHG Certification Center
Chiga Maruo, Senior Executive



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 2023 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2023 to 31 March 2024.

- 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 the 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 of fiscal year 2023 were not calculated and reported in conformance with the criteria.

Verified GHG emissions (t-CO ₂ e)	
SCOPE 1	93,035
SCOPE 2^{※4}	30,623
SCOPE 3^{※5}	165,511
Breakdown of SCOPE 3	
Category 1	13,241
Category 2	45,103
Category 3	17,673
Category 4	69,679
Category 5	915
Category 6	658
Category 7	15,273
Category 13	2,969

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 : Overview of categories of SCOPE 3:

- Category 1 (Purchased goods and services) : Purchased goods and repairs etc.
- Category 2 (Capital goods): Increased fixed assets
- Category 3 (Fuel- and energy-related activities not included in Scope 1 or Scope 2) : Fuel and electricity consumption
Electricity derived from renewable energy is calculated assuming zero emissions
- Category 4 (Transport and distribution (upstream)) : Transport consignment and transportation of purchased goods to the Organization
Calculated the intensity figure for own transportation and used it to calculate the same type of outsourcing
- Category 5 (Waste generated in operations) : Industrial waste generated by the Organization
- Category 6 (Business travel) : Business travel by employees via public transportation
- Category 7 (Employee commuting) : Employee commuting to the worksites
- Category 13 (Leased assets (downstream)) : Leased assets owned by the Organization

※3 : Monitoring procedure of SCOPE 1, 2 and 3 : “Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain (ver.2.6)”, “Database of emissions unit values for Greenhouse Gas Emissions throughout the Supply Chain (ver.3.4)”, 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.