



27. Third Party Verification

The Nissha Group has received a verification statement from DNV Business Assurance Japan K.K. on the accuracy of the CO₂ emissions data contained in this report in order to improve the reliability of our environmental performance data.



Nissha Co., Ltd.

< Verification Objectives >

DNV Business Assurance Japan K.K. has been commissioned by Nissha Co., Ltd. (hereinafter referred to as "the Organization") to perform an independent verification of the greenhouse gas emissions (hereinafter referred to as "GHG emissions") reported in the "Nissha Sustainability Report 2022" (hereinafter referred to as "the Report") prepared by the Organization. The objective of this verification is to confirm that the GHG emissions claimed by the Organization have been calculated and reported appropriately based on the calculation standards, and to express an independent opinion.

< Verification Scope >

The scope of this verification is Scope 1, Scope 2, and part of Scope 3 (Category 6 & 7) of the GHG emissions of the Organization and its all-group companies, including overseas bases, in Fiscal Year 2021.

< Calculation and Verification criteria >

The criteria for calculating and reporting GHG emissions to be verified are the calculation and reporting procedures for environmental performance data established by the Organization, the Manual for Calculating and Ministry of the Environment, Japan "Reporting Greenhouse Gas Emissions (Ver.4.8)", and Ministry of the Environment, Ministry of Economy, Trade and Industry, Japan "Basic Guidelines for Calculating Greenhouse Gas Emissions through the Supply Chain (ver.2.4)." The criterion for verification is ISO 14064-3:2019.

< Verification Process and Methodology >

The reviews of the GHG emissions calculation results, relevant documentation and records, and subsequent follow-up interviews have provided DNV with sufficient evidence to determine the fulfillment of stated criteria.

< Verification Statement >

It is DNV's opinion that with a limited level of assurance, nothing has come to our attention which causes us to believe that the claims of the GHG emissions were not accurately reflected in the Report, in accordance with the verification criteria identified as stated above. In addition, as an independent third party, DNV has no financial dependencies on the Organization at the group level, not limited to this verification work.

Place and date: Kobe, Japan, 27 May 2022
DNV BUSINESS ASSURANCE JAPAN K.K.

Koichiro Tanabe
Lead verifier

Naoki Maeda
Managing Director

This Verification Opinions is based on the information made available to us and the engagement conditions detailed above. Hence, DNV GL cannot guarantee the accuracy or correctness of the information. DNV cannot be held liable by any party relying or acting upon this Verification Opinion.
DNV Business Assurance Japan K.K. Sannomiya Chuo Bldg 9th Floor, 4-2-20, Goko-dori, Chuo-ku, Kobe 651-0087



< Period Covered by Calculation >

The period covered by GHG emissions verification is from 1 January 2021 through 31 December 2021.

< Organization Boundary of Verification >

Management Control Equity Share Others

< Type of GHGs Verified >

CO₂ CH₄ N₂O HFCs PFCs SF₆ NF₃

< Amount of GHG emissions Verified >

DNV's opinion is that the GHG data results in the quantification of GHG emissions are real, transparent and measurable. The reported values below are fully covered by the verification.

■ Total amount of Scope 1 & 2 emissions	125,244 t-CO ₂ e
■ Amount of Scope 1 emissions	24,196 t-CO ₂ e
■ Amount of Scope 2 emissions (Market-based)	101,048 t-CO ₂ e
■ Scope 3 emissions	
■ Category 6 (Business travel)	281 t-CO ₂ e
■ Category 7 (Employee commuting)*	2,204 t-CO ₂ e

* A GHG emissions calculation method that takes telework into account is applied.

< Verification Opinion >

Unmodified Opinion
 Modified Opinion
 Adverse Opinion

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