

# Verification Opinion



4 September 2023  
Opinion No : SGS23/092

Hideumi Akizawa  
Chief Executive  
WIN-Partners Co., Ltd.  
21st floor, Kyobashi Edogrand, 2-2-1 Kyobashi, Chuo-ku, Tokyo, JAPAN

## Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by WIN-Partners 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 2 emissions, energy consumption, and Scope 3 emissions.  
The period subject to report is from 1 April 2022 to 31 March 2023.  
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 WIN INTERNATIONAL CO.,LTD. Sales department No.7 and The Kanto region business site, and analytical procedures and interviews for the other sites in the scope of verification carried out at the head office.

The criteria for this review are based on the GHG Emissions Calculation and Reporting Manual Ver.4.8, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.4., the protocol specified by the Organization, 3EID(2005), Emission Factor Database on the same Accounting Ver. 3.2., IDEA v2.3.

## 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  
Senior Executive & Director  
Knowledge

Yuji Takeuchi



1 / 2

本書面は、SGSジャパン株式会社によって[www.sgs.com/terms\\_and\\_conditions.htm](http://www.sgs.com/terms_and_conditions.htm)で参照することができる「認証サービスの一般条件」に従って発行されたものであり、「認証サービスの一般条件」に規定されている責任の制限と補償に関する条項および管轄に関する条項等に従います。この書面に記載された内容は検証を行った時点におけるまた適用される場合は組織の指示の範囲内における確認内容を示しています。組織およびこの書面に関するSGSジャパン株式会社の責務は取引文書におけるすべての権利および義務の遂行から、免除させるものではありません。本書面の内容または体裁について、許可なく偽造、変造または改ざんすることは違法であり違反した場合には法令に基づくあらゆる範囲において罰せられる可能性があります。

Attached file

4 September 2023  
Opinion No : SGS23/092

### The details of the scope of verification

The Scope		The Boundary	The Statement
1	The performance data Scope 1 and 2 include energy related greenhouse gas emissions. Energy consumption	5 organizations 31 sites of the Organization and the consolidated companies	Scope 1: 1,182 t- CO <sub>2</sub> Scope 2: 529 t- CO <sub>2</sub>
2	Scope 3 (Category1)	Procurement for sales of medical equipment, design and construction to medical facilities, and maintenance of medical equipment by the Organization and consolidated companies.	159,462 t- CO <sub>2</sub>
3	Scope 3 (Category2)	The Organization and the consolidated companies	2,721 t- CO <sub>2</sub>
4	Scope 3 (Category3)	5 organizations 31 sites of the Organization and the consolidated companies	365 t- CO <sub>2</sub>
5	Scope 3 (Category6)	The Organization and the consolidated companies	80 t- CO <sub>2</sub>
6	Scope 3 (Category7)	The Organization and the consolidated companies	184 t- CO <sub>2</sub>