

# Verification Opinion



23 January 2024  
Opinion No : SGS24/103

Shunsuke Noda  
President, CEO and Representative Director  
BELLSYSTEM24 HOLDINGS, INC.  
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## Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by BELLSYSTEM24 HOLDINGS, INC. (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, Scope 3 emissions and Social data. The period subject to report is from 1 March 2022 to 28 February 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 Kobe SC and Fukuoka SC4, 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.4.9, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.5, Emission Factor Database on the same Accounting Ver. 3.3 and the protocol specified by the Organization

## Conclusion

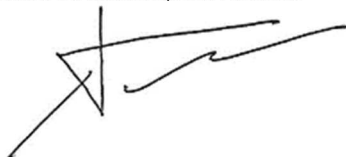
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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  
Knowledge  
Management Committee Member  
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
<b>Environmental Data</b>			
1	The performance data Scope 1 and 2 include energy related greenhouse gas emissions. Energy consumption *Excluding the vehicles which run outside of the sites	The Organization and BELLSYSTEM24, Inc. (52 sites in total)	Scope1: 64 t- CO <sub>2</sub> Scope2: 9,544 t- CO <sub>2</sub> *  *Emissions calculated using market-based emission factor, before reduction by non-fossil certificates
2	Scope 3 Category1	The Organization and BELLSYSTEM24, Inc.	17,419 t- CO <sub>2</sub>
3	Scope 3 Category2	The Organization and the consolidated companies	6,777 t- CO <sub>2</sub>
4	Scope 3 Category3	Electricity and heat (hot water, cold water, and steam) derived from purchased electricity and heat at the Organization and BELLSYSTEM24, Inc. (52 sites in total)	1,795 t- CO <sub>2</sub>
5	Scope 3 Category4	The Organization and BELLSYSTEM24, Inc.	525 t- CO <sub>2</sub>
6	Scope 3 Category5	The Organization Headquarters	4 t- CO <sub>2</sub>
7	Scope 3 Category6	The Organization and BELLSYSTEM24, Inc. Excluding overseas business trips	1,303 t- CO <sub>2</sub>
8	Scope 3 Category7	The Organization and BELLSYSTEM24, Inc.	7,606 t- CO <sub>2</sub>

Period covered: 1 March 2022 – 28 February 2023

The Scope		The Boundary	The Statement
<b>Social Data</b>			
1	Percentage of female employees in officer positions	The consolidated companies of the Organization	8.6%
2	Percentage of female employees in managerial positions	The consolidated companies of the Organization	19.1%
3	Percentage of employees with disabilities among all employees	The consolidated companies of the Organization (excluding BELLSYSTEM24, Inc. Taiwan Branch and Horizon One Corporation)	2.85%
4	Number of foreign employees in Japan	The Organization and BELLSYSTEM24, Inc.	115 persons
5	Number of employees taking up childcare leave	The consolidated companies of the Organization	Men : 28 persons Women : 34 persons Total : 62 persons
6	Childcare leave take-up rate	The consolidated companies of the Organization	Men : 71.8% Women : 100%
7	Percentage of return to work after childcare leave	The consolidated companies of the Organization	98.2%
8	Number of employees taking up nursing care leave	The consolidated companies of the Organization	2 persons
9	Number of employees	The Organization	Men : 152 persons Women : 89 persons Total : 241 persons
10	Number of employees and fixed-term contract employees	The consolidated companies of the Organization	Employees : 10,913 persons Fixed-term contract employees : 21,209 persons
11	Number of employees by region	The Organization	[Japan] Men : 152 persons Women : 89 persons Total : 241 persons [Overseas] Men : 0 persons Women : 0 persons Total : 0 persons

Period covered:

No.1,2,3,4 are as of 1 March 2023, No. 5,6,7,8 are for the period 1 March 2022 – 28 February 2023, No. 9,11 and the number of employees in No. 10 are the number of employees as of 28 February 2023, the number of the fixed-term contract employees in No. 10 are the average number of persons between 1 March 2022 – 28 February 2023

12	Number of employees by country	The consolidated companies of the Organization	[Japan] Men : 2,887 persons Women : 7,948 persons Total : 10,835 persons [Taiwan] Men : 26 persons Women : 52 persons Total : 78 persons
13	Number of layoffs* <sup>1</sup> *1: For regular employees	The consolidated companies of the Organization	0 persons
14	Voluntary resignation rate* <sup>1</sup> * <sup>2</sup> *1: For regular employees *2: Rate of employees who retired for personal reasons to enrolled employees	The consolidated companies of the Organization	Men : 7.0% Women : 8.2% Total : 7.5%
15	Avg. years employed* <sup>1</sup> *1: For regular employees	The consolidated companies of the Organization	Men : 10.1 years Women : 7.9 years Total : 9.2 years
16	Number of occupational accidents* <sup>3</sup> *3: Covered for work-related accidents involving four or more days of absence from work. Excluding occupational accidents due to psychological strain	The consolidated companies of the Organization	21 cases
17	Number of fatal accidents	The consolidated companies of the Organization	0 cases
18	Occupational accident frequency rate	The consolidated companies of the Organization	0.56
19	Total number of participants in health and safety-related training	The Organization and BELLSYSTEM24, Inc.	Labor management training 1,129 persons Labor management support Training 460 persons Crisis management training 273 persons Labor management training for the recruitment department 29 persons Working women and health Issues 162 persons Total : 2,053 persons
20	Number of hires by gender and adoption rate for mid-career* <sup>4</sup> *4: Including the number of people promoted from contract employees to regular employees	The Organization and BELLSYSTEM24, Inc.	[Hires by gender] Men : 155 persons Women : 136 persons Total : 291 persons [Adoption rate for mid-career] 85.9%

Period covered:

No. 12,15 are as of 28 February 2023, No. 13,16,17,18,19,20 are for the period 1 March 2022 – 28 February 2023, Number of retirements in No. 14 is for the period 1 March 2022 – 28 February 2023, number of enrollments is as of 28 February 2023

21	Recruitment record by region (fixed-term contract employees)	BELLSYSTEM24, Inc.	<p>[Hokkaido] Men : 602 persons、 Women : 1,609 persons、 Total : 2,211 persons</p> <p>[Tohoku] Men : 60 persons、 Women : 137 persons、 Total : 197 persons</p> <p>[Kanto] Men : 1,051 persons、 Women : 1,958 persons、 Total : 3,009 persons</p> <p>[Chubu] Men : 65 persons、 Women : 225 persons、 Total : 290 persons</p> <p>[Kinki] Men : 464 persons、 Women : 1,095 persons、 Total : 1,559 persons</p> <p>[Chugoku] Men : 240 persons、 Women : 955 persons、 Total : 1,195 persons</p> <p>[Shikoku] Men : 64 persons、 Women : 222 persons、 Total : 286 persons</p> <p>[Kyushu] Men : 517 persons、 Women : 1,158 persons、 Total : 1,675 persons</p> <p>[Okinawa] Men : 159 persons、 Women : 493 persons、 Total : 652 persons</p> <p>[Other] Men : 6 persons、 Women : 14 persons、 Total : 20 persons</p> <p>[Total] Men : 3,228 persons、 Women : 7,866 persons、 Total : 11,094 persons</p>
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Period covered: 1 March 2022 – 28 February 2023