

Verification Opinion



30 July 2026
Opinion No : SGS26/043

MS. Shigeko Okazaki
Director, Representative Executive Officer President and CEO
Fuji Seal International, INC.
4-1-9, Miyahara, Yodogawa-ku, Osaka

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Fuji Seal International, 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, renewable energy consumption, and Scope 3 (Category 1 and Category 6) emissions.

The period subject to report is from 1 April 2025 to 31 March 2026 for Japan and from 1 January 2025 to 31 December 2025 for overseas.

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 Nabari Factory, voucher reviews for Fuji Seal Packaging de Mexico, S.A. de C.V. 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.6.1, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver. 2.8, Emission Factor Database on the same Accounting Ver. 3.6, IDEA v3.5 and the protocol specified by the Organization.

Conclusion

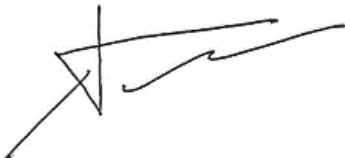
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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
Business Assurance
Head of Certification/Accreditation

Yuji Takeuchi



Attached file
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The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope 1,2 from energy related CO ₂ emissions ※Excluding the vehicles which run outside of the sites	27 sites (13 domestic and 14 overseas sites)	Scope1: 50,557 t- CO ₂ Scope2: Market-Base: 65,110 t- CO ₂ Location-Base: 110,106 t- CO ₂
2	Scope 1 from non-energy related GHG emissions: CO ₂ emissions from VOC incineration and GHG emissions from HFC leakage	16 sites (5 domestic and 11 overseas sites)	32,230 t- CO _{2e}
3	Energy consumption	27 sites (13 domestic and 14 overseas sites)	406,909 MWh
4	Renewable energy consumption ※Including Energy Attribute Certificates (EACs)	14 sites (6 domestic and 8 overseas sites)	43,119 MWh
5	Scope 3 (Category1)	The Organization and the consolidated companies	688,650 t- CO ₂
6	Scope 3 (Category6)	The Organization and the consolidated companies	792 t- CO ₂