



# Verification Statement

18 March 2024

## JAPAN POST BANK Co., Ltd.

Japan Management Association  
GHG Certification Center  
Senior Executive: Masahiro Hirakawa



### 1. Objective and Scope

Japan Management Association GHG Certification Center (JMACC) was commissioned by JAPAN POST BANK Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the energy consumption and the following greenhouse gas (GHG) emissions (hereinafter, referred to as “the Monitoring data”) of the domestic organizations<sup>\*1</sup> (hereinafter, referred to as “Organizational boundary”) within its 2021 Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2021 to 31/March/2022.

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions from the Organizational boundary by using fuels
- 2) SCOPE 2 GHG emissions;  
Indirect CO<sub>2</sub> emissions from the Organizational boundary by using electricity and heat
- 3) SCOPE 3 GHG emissions;  
CO<sub>2</sub> emissions from the category 1, 2, 3, 6, 7, 12 and 16 of SCOPE 3<sup>\*2</sup> of the Organizational boundary

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<sup>\*3</sup>, and to express our views as a third party. The Organization’s responsibility is to calculate and report the Monitoring data and JMACC’s responsibility is to express our views as a third party.

### 2. Procedure of Verification

The Report was verified in accordance with 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 at limited level of assurance:

- Confirmation regarding to the data used to decide the energy consumption and GHG emissions, monitoring procedure, monitoring system, and related documents
- Interviews with person in charge of making the Report
- Sampling the evidence for confirmation of the accuracy of the energy consumption and GHG emissions

### 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 Organization's GHG emissions and energy consumption information in the Report of fiscal year 2021 were not calculated and reported in conformance with the criteria.

Organizational boundary <sup>※1</sup>	SCOPE	Verified GHG emissions (t-CO <sub>2</sub> e)	Verified Energy consumption (GJ)	
Regional Headquarters (3), Branches (5), Administration Service Centers (21), Operation Support Centers (except for Okinawa) (17), Data Centers (2), Credit Card Collection Service Center (1), Call Center (1), Head offices (6) ; Total 56 sites and company's vehicles of the whole work sites	SCOPE 1	3,126.7	Electricity	463,956.3
Same as 56 sites of SCOPE 1	SCOPE 2 <sup>※4</sup>	23,144.4	Cooling water	56,050.2
As below	SCOPE 3 <sup>※5</sup>	68,595.0	Hot water	11,276.2
Breakdown of SCOPE 3				
The whole work sites	Category 1	42,165.2	Gas	City gas 27,252.7 LPG 354.4
The whole work sites	Category 2	10,468.7	Fuel oils	Diesel oil 33.9 Gasoline 16,334.4 Kerosene 23.9 Heavy oil 9,342.8
Same as SCOPE2	Category 3	5,999.5		
The whole work sites	Category 6	1,378.7		
The whole work sites	Category 7	4,246.4		
The whole work sites	Category 12	58.2		
The whole work sites	Category 16	4,278.3		

NOTE:

※1 : Organizational boundary in FY2021 is as above table.

The whole work sites : Regional Headquarters, Branches, Administration Service Centers, Operation Support Centers, Data Centers, Seal Card Management Center, ATM Management Centers, Credit Card Collection Service Center, Call center, Head offices (Total 330 sites)

※2 : Categories of SCOPE 3 are 1, 2, 3, 6, 7, 12 and 16;

○ **Category 1** (Purchased goods and services) : Emissions from activities up to manufacturing of Uniforms, Copying paper (Head office only), Passbooks, Cards, Slips

○ **Category 2** (Capital goods) : Tangible fixed assets (vehicles and automatic teller machines (ATMs))

○ **Category 3** (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel consumption at Organizational boundary (gasoline, kerosene, A type heavy oil, City gas, LPG, diesel oil) , Electricity and Heat

○ **Category 6** (Business travel) : Full-time employee at the organization

○ **Category 7** (Employee commuting) : Full-time employee at the organization

○ **Category 12** (End-of-life treatment of sold products) : Emissions from the disposal process of passbooks and cards

○ **Category 16** (Others) : Estimated electricity usage for automatic teller machines (ATMs) located outside the organizational boundary



※3 : The monitoring procedure of SCOPE 1 and 2 : “Organization’s in-house reporting procedures (Scope1,2) ”prepared by the organization

The monitoring procedure of SCOPE 3 : “Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.4) ”,“Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.2) ” and “Organization’s in-house reporting procedures (Scope3) ”prepared by the organization

※4 : Emission factor for electricity consumption : Adjusted emission factor under GHG emissions reporting system

※5 : Amount of SCOPE 3 (t-CO<sub>2</sub>e) are included after decimal of each category.