



Verification Statement 【Greenhouse gas emissions】

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JAPAN POST BANK Co., Ltd.

Japan Management Association
GHG Certification Center
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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 greenhouse gas (GHG) emissions and energy consumption (hereinafter, referred to as “the Monitoring data”) of the domestic organizations^{※1} (hereinafter, referred to as “Organizational boundary”) within its fiscal year 2022 Monitoring Report (hereinafter, referred to as “the Report”) from 1/April/2022 to 31/March/2023.

- 1) SCOPE 1 GHG emissions;
Direct CO₂ emissions at the Organizational boundary by using city gas, LPG, A type heavy oil and kerosene, and from vehicles used by the Organization by using gasoline and diesel oil
- 2) SCOPE 2 GHG emissions;
Indirect CO₂ emissions at the Organizational boundary by using electricity and heat
- 3) SCOPE 3 GHG emissions;
CO₂ emissions at the category 1, 2, 3, 6, 7, 12 and 16 of SCOPE 3^{※2} of the Organization’s activities
- 4) Energy consumption;
Energy consumption at the SCOPE 1 and SCOPE 2

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^{※3}, and to express our views as a third party. The Organization’s responsibility is to make the Report and report the Monitoring data, and JMACC’s responsibility is to express our views regarding the Monitoring data of the Report as a third party.

2. Procedure of Verification

The Report was verified in accordance with requirement on 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 information to decide the GHG emissions and energy consumption in the Report, 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 GHG emissions and energy consumption

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 2022 were not calculated and reported in conformance with the criteria.

Organizational boundary ^{※1}	SCOPE	Verified GHG emissions (t-CO ₂ e)
Regional Headquarters (4), Branches (5), Administration Service Centers (22), Operation Support Centers (except for Okinawa) (15), Data Centers (2), Credit Card Collection Service Center (1), Call Center (1), Head offices (7) Total 57 sites and company's vehicles of the whole work sites	SCOPE 1	3,231.8
Same as 57 sites of SCOPE 1	SCOPE 2 ^{※4}	5,222.1
See below	SCOPE 3 ^{※5}	57,906.8
Breakdown of SCOPE 3		
The whole work sites	Category 1	37,970.5
The whole work sites	Category 2	4,406.0
Same as SCOPE1,2	Category 3	6,264.0
The whole work sites	Category 6	1,530.8
The whole work sites	Category 7	4,092.9
The whole work sites	Category 12	59.1
The whole work sites	Category 16	3,583.4

Verified Energy consumption (GJ)		
Electricity		471,990.3
Cooling water		64,065.3
Hot water		10,812.9
Gas	City gas	26,292.6
	LPG	330.0
Fuel oils	Diesel oil	80.6
	Gasoline	18,903.7
	Kerosene	35.2
	A type Heavy oil	9,015.0

NOTE:

※1 : Organizational boundary in FY2022 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 329 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.2.5) ”,“Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.3) ” 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 (Announced by the Ministry of the Environment and the Ministry of Economy, Trade and Industry on 24 Jan. 2023, and partially revised on 26 May 2023)
- ※5 : Amount of SCOPE 3 (t-CO₂e) are included after decimal of each category.