

Greenhouse Gas Emissions Verification Report

To: Sumitomo Mitsui Auto Service Company, Limited

1. Objective and Scope

Japan Quality Assurance Organization (hereafter “JQA”) was engaged by Sumitomo Mitsui Auto Service Company, Limited (hereafter “the Company”) to provide an independent verification on “Supply Chain GHG Emissions Calculation Report” (hereafter “the Report”).* The content of our verification was to express our conclusion, based on our verification procedures, on whether the Report was correctly measured and calculated, in accordance with the “GHG emissions calculation manual_Whole Version (Revised July 25, 2024)” and relevant regulations (hereafter “the Rules”) established by the Company. The purpose of the verification is to evaluate the Report objectively and to enhance the credibility of the Report.

*The period covered by this verification is for FY2023, from April 1, 2023 to March 31, 2024.

2. Procedures Performed

JQA conducted verification in accordance with “ISO 14064-3”. The scope and organizational boundaries of this verification are as shown in Table 1. The verification was conducted to a limited level of assurance and quantitative materiality was set at 5 percent of the total emissions in the Report.

Table 1. Verification scope and organizational boundaries

Verification scope		Organizational boundaries
Energy-derived CO ₂ emissions from Scope 1 & 2 (Market-based)		The Company and its domestic affiliates (excluding equity method affiliates)
Scope 3 GHG emissions	Category 1, 2, 13	The Company and SMA Support Co., Ltd.
	Category 3, 5, 6, 7	The Company, SMA Support Co., Ltd. and i-SMAS Company, Limited

Our verification procedures included:

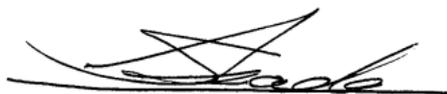
- Holding on-site verification for Scope 1 & 2, at the Company’s 4 domestic sites. The location of sampling sites for on-site assessment were selected by the Company.
- On-site assessment to check the Report boundaries, GHG source, monitoring points, monitoring and calculation system and activity data.
- Confirming the Rule and verification of Scope 3. Checking calculation scenario and allocation method for Scope 3; monitoring and calculation system; and emissions data against evidence.

3. Conclusion

Based on the procedures described above, nothing has come to our attention that caused us to believe that the statement of the information regarding the Company’s FY2023 GHG emissions in the Report, is not materially correct, or has not been prepared in accordance with the Rules.

4. Consideration

The Company was responsible for preparing the Report, and JQA’s responsibility was to conduct verification of GHG emissions in the Report only. There is no conflict of interest between the Company and JQA.



Sumio Asada, Board Director

For and on behalf of Japan Quality Assurance Organization

1-25, Kandasudacho, Chiyoda-ku, Tokyo, Japan

September 20, 2024