

# Verification Opinion



23 May 2023  
Opinion No : SGS23/049

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## Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Lion Corporation (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, Scope3 emissions, energy consumption, water usage (water withdrawal) and discharge, and COD emissions.

The period subject to report is from 1 January 2022 to 31 December 2022.

Refer to the attached sheet for the detailed scope of verification and the period subject to report.

## 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 review of vouchers conducted at Lion Chemical Co., Ltd Fine Chemical Division and Lion Specialty Chemicals Co., Ltd Ono Plant, and analytical procedures and interviews for the other sites in the scope of verification carried out at the Organization's Headquarters

The criteria for this review are based on, Act on the Rational Use of Energy, Act on the Rational Use and Proper Management of Fluorocarbons, GHG Emissions Calculation and Reporting Manual Ver. 4.8 and the protocol specified by the Organization.

## Conclusion

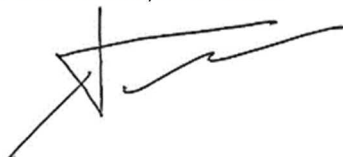
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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

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Knowledge  
Management Committee Member  
Head of Certification/Accreditation

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Attached file

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### The details of the scope of verification

The scope	The boundary	The statement
1 Scope 1 and 2 Energy consumption	4 domestic plants of the Organization, 4 domestic and 4 overseas plants of its Group Companies (12 Plants in total) *1	Energy related carbon dioxide emissions Scope 1: 41,898 t-CO <sub>2</sub> Scope 2: 82,066 t-CO <sub>2</sub>  GHG emissions other than energy related carbon dioxide : 1,232 t-CO <sub>2</sub>
* 1: The boundary of verification of fluorocarbons related to the Act on the Rational Use and Proper Management of Fluorocarbons is limited to 4 domestic plants of the Organization, 4 domestic and 1 overseas plants of its Group (9 plants in total).		
2 Carbon Credit	4 domestic plants of the Organization, 4 domestic and 4 overseas plants of its Group Companies (12 Plants in total)	15,844 t-CO <sub>2</sub> *2
* 2: Lion Corporation (Thailand) Ltd. canceled 15,844 t-CO <sub>2eq</sub> T-VER carbon credit issued from solar power.		
3 Scope3 Category 1	Raw materials and packaging materials for general consumer goods sold by the Organization	384,755 t-CO <sub>2</sub>
4 Scope3 Category 11	General consumer goods sold by the Organization*3	1,116,804 t-CO <sub>2</sub>
* 3: The emissions are calculated using a scenario that assumes the Organization's product design usage. The main products, hand soap, dishwashing detergent, and bath detergent, are calculated in a water-use scenario.		
5 Scope3 Category 12	General consumer goods sold by the Organization	171,374 t-CO <sub>2</sub>
6 Water usage (water withdrawal) including the water sources of city water, industrial water, underground water and rainwater  Water discharge including the destinations of sewage, public waters and others	4 domestic plants of the Organization, 4 domestic and 4 overseas plants of its Group Companies (12 Plants in total)	Water usage (water withdrawal) : 1,507 thousand m <sup>3</sup> Water discharge : 627 thousand m <sup>3</sup>
7 COD emissions	4 domestic plants of the Organization, 4 domestic and 3 overseas plants of its Group Companies (11 Plants in total)	46 t