Verification Opinion

20 September 2026
Opinion No：SGS26/123

Mr. Go Fukushima
President
GALILEI HOLDINGS CO. LTD.
2-6-18 Takejima, Nishi Yodogawa-ku, Osaka, Japan

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by FUKUSHIMA GALILEI CO. LTD. (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, 2, 3 emissions and Renewable energy consumption.
The period subject to report is from 1 April 2025 to 31 March 2026.
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 FUKUSHIMA GALILEI CO. LTD. Shiga(Minakuchi) Factory and SHOKEN GALILEI CO.LTD., and analytical procedures and interviews for the other sites in the scope of verification carried out at the head office

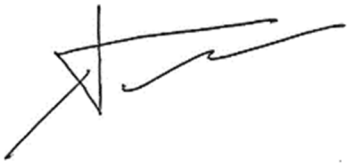
The criteria for this review are based on the GHG Emissions Calculation and Reporting Manual (Ver. 6.1), Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain (Ver. 2.8) , Emission Factor Database on the same Accounting (Ver. 3.6) and the protocol specified by the Organization.

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



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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 from energy related carbon dioxide emissions. *Excluding company dormitories	The Organization and 5 group companies(GALILEI PANEL CREATE CO.LTD., TAKAHASHI GALILEI CO.LTD., SHOKEN GALILEI CO.LTD., GALILEI(THAILAND)CO.LTD. and NIHONSENJYOUKI CO.LTD.)	Scope 1：6,401 t-CO_2 Scope 2：2,322 t-CO_2
2	Scope 1 (HFC)	Okayama Factory and Shiga(Minakuchi) Factory, GALILEI(THAILAND)CO.LTD. *Limited to leakage during filling in factories	Scope 1：62 t-CO_2
3	Scope 3 (Category 1)	The Organization and 2 group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) *Limited to the purchase amount related to manufacturing and installation work	488,474 t-CO_2
4	Scope 3 (Category 4)	The Organization and 2 group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) *Limited to transportation of products (excluding packaging)	2,511 t-CO_2
5	Scope 3 (Category 9)	The Organization and 2 group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) *Limited to transportation of products (excluding packaging)	10 t-CO_2
6	Scope 3 (Category 11)	The Organization and 1 group company (TAKAHASHI GALILEI CO.LTD.)	2,591,324 t-CO_2
7	Scope 3 (Category 12)	The Organization and 2 group companies (GALILEI PANEL CREATE CO.LTD. and TAKAHASHI GALILEI CO.LTD.) * Limited to self-manufactured products, excluding products sold directly to customers. (excluding packaging) * The HFC leakage rate at end-of-life disposal was assumed to be equal to the leakage rate during refrigerant charging.	4,043 t-CO_2
8	Quantity of renewable energy *Photovoltaic self-consumption	Okayama Factory, Shiga(Minakuchi) Factory and SHOKEN GALILEI CO.LTD.	2,078,421 kWh

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