



# Greenhouse gas emissions Verification Statement

19 July 2023

## Lawson, Inc.

Japan Management Association  
GHG Certification Center  
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### 1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by Lawson, Inc. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the following greenhouse gas (GHG) emissions at the organizations<sup>\*1</sup> (hereinafter, referred to as “Organizational boundary”) within its Monitoring period<sup>\*2</sup> (from 1/April/2022 to 31/March/2023 or from 1/ March/2022 to 28/February/2023) of Monitoring Report (hereinafter, referred to as “the Report”).

- 1) SCOPE 1 GHG emissions;  
Direct CO<sub>2</sub> emissions at the Organizational boundary by using gasoline and diesel oil for vehicles which are used by the Organization
- 2) SCOPE 2 GHG emissions;  
Indirect CO<sub>2</sub> emissions at the Organizational boundary by using electricity
- 3) SCOPE 3 GHG emissions;  
CO<sub>2</sub> emissions at the category 1, 2, 3, 4, 5, 6, 7, 11, 12 of SCOPE 3<sup>\*3</sup> of the Organization’s activities

The objective of this verification is to confirm that the GHG emissions in the Organization’s applicable scope have been correctly calculated and reported in line with the criteria of the monitoring procedure<sup>\*4</sup>, 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 on the Monitoring data of the Report as a third party.

### 2. Procedure of Verification

The Report was verified in accordance with the requirements of ISO14064-3:2019 (Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and following processes were conducted.:

- Confirmation regarding to the information to decide the GHG emissions 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 GHG emissions

### 3. Conclusion of Verification

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 in the Report of Monitoring period<sup>※2</sup> were not calculated and reported in conformance with the criteria.

Verified GHG emissions (t-CO <sub>2</sub> e)		Organizational boundary <sup>※1</sup>
SCOPE 1	4,319	Vehicles which are used by the organization
SCOPE 2 <sup>※5</sup>	855,254	All franchise stores and company-operated stores of "Lawson" and "Natural Lawson" and offices
SCOPE 3 <sup>※6</sup>	4,666,007	See below
<b>Breakdown of SCOPE 3</b>		
Category 1	4,193,556	All franchise stores and company-operated stores of "Lawson" and "Natural Lawson"
Category 2	70,262	
Category 3	145,020	Same as SCOPE 1 and SCOPE 2
Category 4	136,007	Distribution center for product delivery to all franchise stores and company-operated stores of "Lawson" and "Natural Lawson"
Category 5	21,940	All franchise stores and company-operated stores of "Lawson" and "Natural Lawson"
Category 6	786	Company-operated stores of "Lawson" and "Natural Lawson" which have a direct employment contract with the organization, also, headquarters and offices
Category 7	1,399	
Category 11	56,457	All franchise stores and company-operated stores of "Lawson" and "Natural Lawson"
Category 12	40,580	

NOTE:

※1 : Organizational boundary of each SCOPE and each category are as above table.

※2 : Monitoring period :

- Monitoring period of the following Category is from 1/ March/2022 to 28/February/2023

Category 2, a part of Category 4 (Delivery vehicle/center), a part of Category 12 (product containers)

- Monitoring period of the others is from 1/April/2022 to 31/March/2023

※3 : Categories of SCOPE 3 are 1, 2, 3, 4, 5, 6, 7, 11 and 12.

- **Category 1** (Purchased goods and services) : Private brand, National brand by the organizational boundary
- **Category 2** (Capital goods) : Buildings, structures, tools, fixtures, information system hardware and etc. which is capital investment by the organization
- **Category 3** (Energy related activities not included in Scope 1 or Scope 2) : Fuel and electricity consumption at the organizational boundary
- **Category 4** (Transport and delivery (upstream)) : Using fuel by vehicle during delivery and using fuel and electricity at the organizational boundary
- **Category 5** (Waste generated in operations) : In-store waste and industrial waste during shop renovation at the organizational boundary
- **Category 6** (Business travel) : Full-time employee and crew (staff of stores and offices) at the organizational boundary

- **Category 7** (Employee commuting) : Full-time employee and crew (staff of stores and offices) at the organizational boundary
  - **Category 11** (Use of sold products) : Use of sold light bulbs, fluorescent lights, lighters and gas cylinders at the organizational boundary
  - **Category 12** (End-of-life treatment of sold products) : Disposal of sold product containers, plastic bags, disposable chopsticks, spoons, forks, and straws at the organizational boundary
- ※4 : Monitoring procedure of SCOPE 1,2 and 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 (ver.2.6 is used for Category 5))” and “CO<sub>2</sub> emissions monitoring procedures and report” prepared by the organization
- ※5 : 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)
- ※6 : Amount of SCOPE 3 (t-CO<sub>2</sub>e) are included after decimal of each category.