



Validation Report
“mcframe 7 CFP Ver.7.0.3” of
Business Engineering Corporation

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1. Validation Target

We, SOCOTEC Certification Japan (hereafter “SOCOTEC”), have performed the validation in response to the request from Business Engineering Corporation (hereafter “the Company”) in order to provide an opinion as to whether the GHG emissions within the accounting scope designated by the accounting system users are properly designed to be accounted and outputted in reference with “Pathfinder Framework” and “Carbon Footprint Guidelines” (Ministry of the Environment) for GHG Emissions Calculation System for CFP “mcframe 7 CFP” (Ver.7.0.3) (hereafter “GHG Emissions Calculation System”) which is designed and developed by the Company.

The purpose of the validation is to objectively assess the validity of the design of “GHG Emissions Calculation System” from an independent standpoint based on the judgment criteria, and to provide an opinion as a third party.

2. Validation Summary

SOCOTEC has performed the validation based on the procedures of SOCOTEC that reference to “JIS Q 14064-3:2023 (ISO 14064-3:2019) Specification with guidance for the verification and validation of greenhouse gas statements” requirements. The scope of validation covers “GHG Emissions Calculation System”.

“Limited assurance” was applied for the level of assurance in the procedures.

In the validation procedures at the headquarters of the Company, we have asked the developers questions, checked the related materials, reviewed the evidence in the design and development process, and tested recalculations, regarding the method of setting the accounting boundaries by the accounting system users while accounting “GHG Emissions Calculation System”, the selection and input method of the data to be inputted, the calculation methodology, the factors applied to the calculation, the calculation process, and the display of GHG emissions.

3. Our Conclusion

We were not aware of any instances where “GHG Emissions Calculation System”, which is designed and developed by the Company, was not appropriately designed by the judgment criteria.

4. Points to Note

The Company assumes responsibility for “GHG Emissions Calculation System”, whereas the responsibility for this validation rests with SOCOTEC. There are no specific interests between the Company and SOCOTEC.

SOCOTEC Certification Japan

Seigo Futaba
Managing Director
3 March 2025