Validation Report

"CO2 emissions registration" function implemented in "AAKEL eCarbon for Energy ver1.0.0" of Aakel Technologies Inc.

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1. Validation Target

We, SOCOTEC Certification Japan (hereafter "SOCOTEC"), have performed the validation in response to the request from Aakel Technologies Inc. (hereafter "the Organization") 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 accordance with GHG Protocol "GHG PROTOCOL Corporate Accounting and Reporting Standard", "GHG Protocol Scope 2 Guidance", "GHG PROTOCOL Corporate Value Chain (Scope 3) Accounting and Reporting Standard" and "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.5)" (Ministry of the Environment and Ministry of Economy, Trade and Industry) for "CO2 emissions registration" function implemented in "AAKEL eCarbon for Energy ver1.0.0" which is designed and developed by the Organization. The purpose of the validation is to objectively assess the validity of the design of "CO2 emissions registration" function implemented in "AAKEL eCarbon for Energy ver1.0.0" 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 "CO2 emissions registration" function implemented in "AAKEL eCarbon for Energy ver1.0.0".

"Limited assurance" was applied for the level of assurance in the procedures.

In the validation procedures at the headquarters of the Organization, 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 "CO2 emissions registration" function implemented in "AAKEL eCarbon for Energy ver1.0.0", 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 "CO2 emissions registration" function implemented in "AAKEL eCarbon for Energy ver1.0.0", which is designed and developed by the Organization, was not appropriately designed by the judgment criteria.

4. Points to Note

The Organization assumes responsibility for "CO2 emissions registration" function implemented in "AAKEL eCarbon for Energy ver1.0.0", whereas the responsibility for this validation rests with SOCOTEC. There are no specific interests between the Organization and SOCOTEC.

SOCOTEC Certification Japan

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