

Validation Report on “CO2 Emissions Calculator for Transportation of Industrial Waste” RVSTA,Inc.

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1. Validation Target

We, SOCOTEC Certification Japan (hereafter “SOCOTEC”), have performed the validation in response to the request from RVSTA,Inc. (hereafter “the Organization”) in order to provide an opinion as to whether the emissions for transportation of industrial waste are properly designed to be calculated and outputted from information inputted by the calculator users in accordance with “CO2 emissions calculation methodology report for our service” (design specifications and calculation procedures for CO2 emissions calculator) stipulated by the Organization which is in compliant with the GHG Protocol “Corporate Value Chain (Scope 3) Accounting and Reporting Standard,” and “Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain” (Ministry of the Environment) with “CO2 Emissions Calculator for Transportation of Industrial Waste (Ver.2)”, installed on the electronic manifest service “e-reverse.com”, which is designed and developed by the Organization.

The purpose of the validation is to objectively assess the validity of the design of the CO2 emissions calculation method in “CO2 Emissions Calculator for Transportation of Industrial Waste (Ver.2)” installed on the electronic manifest service “e-reverse.com” 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 SOCOTEC's validation/verification procedures. The scope of validation covers “CO2 Emissions Calculator for Transportation of Industrial Waste (Ver.2)”.

“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 for transportation of industrial waste, 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 CO2 emissions.

3. Our Conclusion

We were not aware of any instances where “CO2 Emissions Calculator for Transportation of Industrial Waste (Ver.2)”, 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 Calculator for Transportation of Industrial Waste (Ver.2)”, 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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