

Validation Report on “ASUZERO”

CO2 footprint cloud service for decarbonization of Asuene Inc.

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1. Validation Target

We, SOCOTEC Certification Japan (hereafter “SOCOTEC”), have performed the validation in response to the request from Asuene Inc. (hereafter “the Organization”) in order to provide an opinion as to whether the emissions within the accounting scope designated by the accounting system users are properly designed to be accounted and outputted in accordance with GHG Protocol “Corporate Accounting and Reporting Standard” and “Corporate Value Chain (Scope 3) Accounting and Reporting Standard,” “GHG Protocol Scope 2 Guidance,” “ISO14064-1,” and “Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver. 2.4)” (Ministry of the Environment) for “CO2 footprint cloud service for decarbonization “ASUZERO” (Ver. 1.0),” which is designed and developed by the Organization.

The purpose of the validation is to objectively assess the validity of the design of “CO2 footprint cloud service for decarbonization “ASUZERO” (Ver. 1.0)” 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 ISO 14064-3 requirements. The scope of validation covers “CO2 footprint cloud service for decarbonization “ASUZERO” (Ver. 1.0)”.

“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 (Scopes 1, 2, and 3), 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 footprint cloud service for decarbonization “ASUZERO” (Ver. 1.0),” 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 footprint cloud service for decarbonization “ASUZERO” (Ver. 1.0),” 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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