Verification Opinion

3 September 2026
Opinion No：SGS26/076

Nobuya Uranishi
President and Representative Director
UNIPRES CORPORATION
JS Shin-Yokohama Bldg., 2-4-13 Shin-Yokohama, Kohoku-ku, Yokohama-city, Kanagawa Pref.

Objective

SGS Japan Inc. ("SGS") was commissioned by UNIPRES CORPORATION ("the Organization") to conduct an independent verification of the Organization's GHG statement ("the Statement") in accordance with the verification criteria (ISO 14064-3:2019 and the SGS verification protocol).The objective of this verification is to independently confirm whether the Statement within the Organization's applicable scope has been correctly calculated and reported in conformance with the criteria, and to express an opinion as a third party.

Scope

The scope of verification is Scope 1 and 2 emissions, and Scope 3 emissions.
The period subject to report is from 1 April 2025 to 31 March 2026.
Refer to the attached sheet for the detailed scope of verification.

Procedure of Verification

The verification was conducted in accordance with the verification criteria, and the following procedures were performed to a limited level of assurance:

- Verification of the calculation system: Interviews on the measurement, tabulation, calculation, and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the Statement: Desk review for Unipres Mexicana, S.A. de C.V. (auto body parts plant) carried out at the head office; on-site verification and voucher review conducted at Fuji area (Fuji Office and Fuji Plant); and analytical procedures and interviews for other sites in the scope of verification carried out at the head office

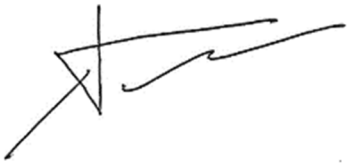
The reporting criteria are based on the GHG Emissions Calculation and Reporting Manual Ver.6.1, Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain, Ver. 2.8, Emission Factor Database on the same Accounting Ver.3.6, AIST-IDEA v3.4.1, and the protocol specified by the Organization.

Conclusion

Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that causes us to believe that the Organization's Statement has not been calculated and reported in conformance with the criteria.
SGS Japan Inc. affirms our independence from the Organization, being free from bias and conflicts of interest with the Organization.

For and on behalf of SGS Japan Inc.
Yokohama Business Park North Square Ⅰ
134, Godo-cho, Hodogaya-ku, Yokohama
Business Assurance
Head of Certification/Accreditation

Yuji Takeuchi



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Attached file

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The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope 1 and 2 (energy related CO_2 emissions)	Unipres Corporation and its 20 consolidated subsidiaries in Japan and abroad	Scope 1: 19,101 t- CO_2 Scope 2: 67,329 t- CO_2
2	Scope 3 (Category 1)	Unipres Corporation and its 20 consolidated subsidiaries in Japan and abroad	1,727,315 t- CO_2

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