



# LRQA Independent Assurance Statement

## Relating to BIPROGY Group's Greenhouse Gas Emission Inventory, Environmental and Social Data for the fiscal year 2022

This Assurance Statement has been prepared for BIPROGY Inc. in accordance with our contract.

### Terms of Engagement

LRQA Limited (LRQA) was commissioned by BIPROGY Inc. (the Organisation) to provide independent assurance of BIPROGY Group's greenhouse gas (GHG) emissions inventory, and on its environmental and social data ("the Report") for the fiscal year 2022 (from 01/04/2022 to 31/3/2023) against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using ISAE 3000 (Revised) / ISO 14064-3:2019 for GHG data.

Our assurance engagement covered the operations and activities of BIPROGY Group's 26 companies and specifically the following requirements:<sup>1</sup>

- verifying conformance with the Organisation's in-house reporting methodologies for the selected datasets;
- evaluating the accuracy and reliability of the selected datasets listed below:
  - amount of Scope 1 GHG emissions (t-CO<sub>2</sub>e)<sup>2 3</sup>
  - amount of Scope 2 GHG emissions (t-CO<sub>2</sub>e), Location-based and Market-based
  - amount of Scope 3 GHG emissions (t-CO<sub>2</sub>e) Categories<sup>4</sup> 1- 15
  - amount of total energy consumption (GJ, MWh, kL)
  - amount of energy consumption (kL) and specific consumption (kL/m<sup>2</sup>) based on the Act on the Rational Use of Energy
  - percentage of purchased electricity derived from renewable energy sources (%)
  - amount of energy used (City gas (m<sup>3</sup>), Heavy Fuel Oil A (kL), Gasoline (kL), LPG(m<sup>3</sup>), Hot water (MJ), Cold water (MJ), Steam (MJ))
  - amount of water used (m<sup>3</sup>)
  - amount of waste emissions (Recycled, Landfilled, Incinerated) (kg)
  - amount of paper used (kg)
  - percentage of employees with disabilities (%)
  - employee turnover rate (%)
  - percentage of management positions held by women (%)
  - number of employees
  - average age
  - average years of continuous employment
  - average annual salary (yen)
  - percentage of eligible people taking childcare leave (Men) (%)
  - gender pay gap (%)

Our assurance engagement excluded the data and information of the Organisation's suppliers, contractors and any third-parties mentioned in the Report. The Organisation's GHG Emissions Inventory excludes GHG emissions from operations and activities of BIPROGY Group at tenant facilities for which data could not be collected, and emissions of GHGs other than CO<sub>2</sub> from use of energy and HFCs. These GHG emissions excluded from the calculation are relatively small to the total GHG emissions of the Organisation.

LRQA's responsibility is only to the Organisation. LRQA disclaims any liability or responsibility to others as explained in the end footnote. The Organisation's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the Report and for maintaining effective internal controls over the systems from which the Report is derived. Ultimately, the Report has been approved by, and remains the responsibility of the Organisation.

<sup>1</sup> GHG emissions and Environmental data covers 26 group companies including BIPROGY Inc. Social data covers the boundary as follow. Number of employees: 26 group companies including BIPROGY Inc. Percentage of employees with disabilities, Percentage of management positions held by women, Gender pay gap: 7 group companies including BIPROGY Inc. Percentage of eligible people taking childcare leave (Men): 6 group companies including BIPROGY Inc. Employee turnover rate: 2 group companies including BIPROGY Inc. Average age, Average years of continuous employment, Average annual salary: BIPROGY Inc.

<sup>2</sup> Scope 1 and 2 GHG emissions are as defined in The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard.

<sup>3</sup> GHG quantification is subject to inherent uncertainty.

<sup>4</sup> The categories of Scope 3 GHG emissions are as defined in the Greenhouse Gas Protocol – Corporate Value Chain (Scope 3) Accounting and Reporting Standard, Table 5.3.



## LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the Organisation has not, in all material respects:

- met the requirements of the criteria listed above; and
- disclosed accurate and reliable performance data and information on GHG emissions and key environmental and social data as summarized in Tables 1-1, 1-2, 1-3, 2, 3-1, 3-2 and 4 in the Annex.

The opinion expressed is formed on the basis of a limited level of assurance<sup>5</sup> and at the materiality of the professional judgement of the verifier.

## LRQA's Approach

LRQA's assurance engagements are carried out in accordance with ISAE 3000 (Revised) / ISO 14064 - Part 3 for GHG data. The following tasks were undertaken as part of the evidence gathering process for this assurance engagement:

- auditing BIPROGY Inc.'s data management systems to confirm that there were no significant errors, omissions or misstatements in the report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal verification.
- interviewing relevant employees of the organization responsible for managing data and records; and
- assessing the Organisation's data management systems to confirm they are designed to prevent significant errors, omissions or mis-statements in the Report. We did this by reviewing the effectiveness of data handling procedures, instructions and systems, including those for internal quality control.
- verifying historical data and records at an aggregated level for the fiscal year 2022.

## Observations

Further observations and findings, made during the assurance engagement, is:

- the organisation should strengthen collecting the current information of emission sources at the sites and data of the group companies including the sites outside Japan.

## LRQA's Standards, Competence and Independence

LRQA implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065 Greenhouse gases – Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition and ISO/IEC 17021 Conformity assessment – Requirements for bodies providing audit and certification of management systems that are at least as demanding as the requirements of the International Standard on Quality Control and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants.

LRQA ensures the selection of appropriately qualified individuals based on their qualifications, training and experience. The outcome of all verification and certification assessments is then internally reviewed by senior management to ensure that the approach applied is rigorous and transparent.

The verification is the only work undertaken by LRQA for the Organisation and as such does not compromise our independence or impartiality.

Signed

Dated: 25 August 2023

A handwritten signature in black ink, appearing to read "Ichiro Ueno", is positioned above the printed name.

Ichiro Ueno

LRQA Lead Verifier

On behalf of LRQA Limited

Queen's Tower A, 10th Floor, 2-3-1 Minatomirai, Nishi-ku  
Yokohama 220-6010, Japan

LRQA reference: YKA00001035

<sup>5</sup> The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.



LRQA, its affiliates and subsidiaries, and their respective officers, employees or agents are, individually and collectively, referred to in this clause as 'LRQA'. LRQA assumes no responsibility and shall not be liable to any person for any loss, damage or expense caused by reliance on the information or advice in this document or howsoever provided, unless that person has signed a contract with the relevant LRQA entity for the provision of this information or advice and in that case any responsibility or liability is exclusively on the terms and conditions set out in that contract.

The English version of this Assurance Statement is the only valid version. LRQA assumes no responsibility for versions translated into other languages.

This Assurance Statement is only valid when published with the Report to which it refers. It may only be reproduced in its entirety.

Copyright © LRQA, 2023.

**Table 1-1. Summary of BIPROGY Group's GHG Emissions Inventory for fiscal year 2022 (Scope1)**

GHG emissions		(t-CO2e)
Scope1 GHG emissions		1,406.01
By company	BIPROGY Inc.	1,048.12
	UNIADEX, Ltd.	280.91
	UEL Corporation	46.76
	International Systems Development Co., Ltd.	12.57
	S&I Co., Ltd.	6.36
	Cambridge Technology Partners, Ltd.	0.00
	USOL VIETNAM Co., Ltd.	0.28
	AFAS Inc.	5.85
	Axxis Consulting (S) Pte. Ltd.	0.00
	Canal Globe, Ltd.	0.09
	Canal Ventures, Ltd.	0.75
	UNIAID Co., Ltd.	0.00
	G&U System Service, Ltd.	0.00
	BIPROGY Challenged Inc.	0.76
	BIPROGY USA, Inc.	0.00
	TRADE Vision, Ltd.	2.11
	Emellience Partners, Inc.	1.19
	Air Trust Corp.	0.00
	Tech Viewing, Ltd.	0.00
	Green Digital & Innovation Inc.	0.26
	Axxis Technologies (S) Pte. Ltd.	0.00
	Axxis Consulting (M) Sdn. Bhd.	0.00
	Cambridge Technology Partners Inc.	0.00
	Netmarks Information Technology (Shanghai) Co.,Ltd.	0.00
	UEL (Thailand) Co., Ltd.	0.00
	V-Drive Technologies Inc.	0.00

**Table 1-2. Summary of BIPROGY Group's GHG Emissions Inventory for fiscal year 2022 (Scope2)**

GHG emissions (t-CO2e)		Location based	Market based
Scope2 GHG emissions		12,370.24	9,347.43
By company	BIPROGY Inc.	8,103.57	5,713.21
	UNIADEX, Ltd.	3,512.66	2,925.93
	UEL Corporation	143.13	105.45
	International Systems Development Co., Ltd.	68.31	91.81
	S&I Co., Ltd.	198.23	198.37
	Cambridge Technology Partners, Ltd.	22.57	21.40
	USOL VIETNAM Co., Ltd.	181.23	180.71
	AFAS Inc.	36.90	26.43
	Axxis Consulting (S) Pte. Ltd.	8.37	8.37
	Canal Globe, Ltd.	0.60	0.43
	Canal Ventures, Ltd.	4.86	3.49
	UNIAID Co., Ltd.	7.87	9.30
	G&U System Service, Ltd.	35.22	23.75
	BIPROGY Challenged Inc.	4.98	3.57
	BIPROGY USA, Inc.	0.00	0.00
	TRADE Vision, Ltd.	13.76	9.87
	Emellience Partners, Inc.	7.77	5.58
	Air Trust Corp.	0.00	0.00
	Tech Viewing, Ltd.	0.00	0.00
	Green Digital & Innovation Inc.	1.50	1.07
	Axxis Technologies (S) Pte. Ltd.	1.43	1.43
	Axxis Consulting (M) Sdn. Bhd.	2.58	2.58
	Cambridge Technology Partners Inc.	0.00	0.00
	Netmarks Information Technology (Shanghai) Co.,Ltd.	10.06	10.06
	UEL (Thailand) Co., Ltd.	4.62	4.62
	V-Drive Technologies Inc.	0.00	0.00

Note 1: Scope 2, Location-based and Scope 2, Market-based are defined in the GHG Protocol Scope 2 Guidance, 2015.

**Table 1-3. Summary of BIPROGY Group's GHG Emissions Inventory for fiscal year 2022 (Scope3)**

GHG emissions		(t-CO2e)
Scope3 GHG emissions		615,597.43
Category 1	Purchased Goods and Services	229,241.64
Category 2	Capital Goods	33,493.09
Category 3	Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	2,329.76
Category 4	Upstream Transportation and Distribution	3,141.19
Category 5	Waste Generated in Operations	31.43
Category 6	Business Travel	4,366.65
Category 7	Employee Commuting	1,210.90
Category 11	Use of Sold Products	341,617.79
Category 12	End-of-Life Treatment of Sold Products	164.97

Note 2: Out of Scope 3 GHG emissions, Category 8 is included in Scopes 1&2, Category 9 is included in Category 1 and Category 13 is included in Category 11. And there is no activity subject to Categories 10, 14 and 15.

**Table 2. Summary of BIPROGY Group's Environmental Data for fiscal year 2022**

Environmental data		Amount
Energy Consumptions		294,864.73 GJ
same above		36,248.83 MWh
same above		7,607.51 kL
Water used		53,006.69 m <sup>3</sup>
Waste emissions		339,071.28 kg
	Recycled	267,837.50 kg
	Landfilled	0.00 kg
	Incinerated	62,142.78 kg
	Others	9,091.00 kg
Paper used		23,697.63 kg

**Table 3-1. Summary of BIPROGY Group's Energy Consumption Data for fiscal year 2022 -1**

Item	Amount
Purchased electricity	25,835,292.51 kWh
Purchased electricity from renewable energy sources (included in the above purchased electricity)	6,041,211.61 kWh
Percentage of purchased electricity derived from renewable energy sources (%)	23.4%
City gas	545,838.77 m <sup>3</sup>
Heavy Fuel Oil A	1.99 kL
Gasoline	90.83 kL
LPG	745.00 m <sup>3</sup>
Hot water	197,679.54 MJ
Cold water	6,740,964.73 MJ
Steam	136,866.00 MJ

**Table 3-2. Summary of BIPROGY Group's Energy Consumption Data for fiscal year 2022 -2**

Item	Amount
Energy consumption based on the Act on the Rational Use of Energy (kL)	12,463
BIPROGY Inc.	9,807
UNIADEX, Ltd.	2,656
Specific energy consumption based on the Act on the Rational Use of Energy (kL/m <sup>2</sup> )	0.10180

Note 3: BIPROGY Inc. and UNIADEX, Ltd. with energy consumption of 1,500 kL or more are included in the report. In accordance with the revision of the Act on the Rational Use of Energy in 2022, the energy consumption of the data center occupied as a tenant is included. Total floor area (m<sup>2</sup>) is used for calculating specific energy consumption.

**Table 4. Summary of BIPROGY Group's Social Data  
for fiscal year 2022**

No.	Social data		Company				Period
	Data	Classification	Individual	Figure	Consolidated	Figure	
1	Percentage of employees with disabilities (%)				7 companies	2.84%	2023/3/31
2	Employee turnover rate (%)		BIPROGY Inc.	3.27%	2 companies	3.06%	2023/3/31
3	Percentage of management positions held by women (%)		BIPROGY Inc.	10.4%	7 companies ※ Calculated based on the six companies listed on the left plus USOL Vietnam Co., Ltd.	9.3%	2023/3/31
			UNIADEX, Ltd.	7.0%			
			UEL Corporation	18.2%			
			International Systems Development Co., Ltd.	0.0%			
			S&I Co., Ltd.	6.2%			
			Cambridge Technology Partners, Ltd.	6.1%			
		Materiality KPI disclosure			7 companies	10.2%	2023/4/1
4	Number of employees	Men	BIPROGY Inc.	3,453	26 companies	8,124	2023/3/31
		Women		989			
		Total		4,442			
5	Average age	Men	BIPROGY Inc.	47.5			2023/3/31
		Women		41.8			
		Total		46.3			
6	Average years of continuous employment	Men	BIPROGY Inc.	22.0			2023/3/31
		Women		17.1			
		Total		20.9			
7	Average annual salary (yen)		BIPROGY Inc.	8,163,349			2023/3/31
8	Percentage of eligible people taking childcare leave (Men) (%)	Percentage of eligible people taking childcare leave (Men) (%)	BIPROGY Inc.	50.7%	6 companies	48.7%	2023/3/31
			UNIADEX, Ltd.	40.0%			
			UEL Corporation	50.0%			
			International Systems Development Co., Ltd.	25.0%			
			S&I Co., Ltd.	25.0%			
			Cambridge Technology Partners, Ltd.	88.8%			
		Percentage of eligible people taking childcare leave and taking leave for childcare purposes	BIPROGY Inc.	73.9%	6 companies	74.7%	2023/3/31
			UNIADEX, Ltd.	82.8%			
			UEL Corporation	100.0%			
			International Systems Development Co., Ltd.	25.0%			
9	Gender pay gap (%)	Total (employee)	BIPROGY Inc.	75.9%	7 companies ※ Calculated based on the six companies listed on the left plus USOL Vietnam Co., Ltd.	76.3%	2023/3/31
			UNIADEX, Ltd.	73.4%			
			UEL Corporation	82.2%			
			International Systems Development Co., Ltd.	84.1%			
			S&I Co., Ltd.	69.4%			
			Cambridge Technology Partners, Ltd.	76.4%			
		Permanent employee	BIPROGY Inc.	75.0%			2023/3/31
			UNIADEX, Ltd.	72.4%			
		Fixed-term employee	BIPROGY Inc.	85.2%			2023/3/31
			UNIADEX, Ltd.	82.4%			