



LRQA Independent Assurance Statement

Relating to BIPROGY Group's Greenhouse Gas Emission Inventory, Environmental Data for the Fiscal Year 2024

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 data ("the Report") for the fiscal year 2024 (that is from 01/04/2024 to 31/3/2025) against the assurance criteria below to a limited level of assurance and materiality of the professional judgement of the verifier using ISO 14064-3:2019 for GHG data and ISAE3000(revised) for the other data.

Our assurance engagement covered the operations and activities of the Organisation and its 31 consolidated subsidiaries, both domestic and overseas, and specifically the following requirements:¹

- verifying conformance with the Organisation's reporting methodologies for the selected environmental datasets;
- evaluating the accuracy and reliability of the selected environmental datasets ²listed below:
 - Scope 1 GHG emissions (t-CO₂e) ^{3 4}
 - Scope 2 GHG emissions (t-CO₂e), Location-based and Market-based
 - Scope 3 GHG emissions (t-CO₂e) Categories ⁵ 1- 15
 - total energy usage (GJ, MWh, kL)
 - percentage of purchased electricity derived from renewable energy sources (%)
 - amount of energy used (City gas (m³), Heavy Fuel Oil A (kL), Gasoline (kL), LPG(m³), Hot water (GJ), Cold water (GJ), and Steam (GJ))
 - water withdrawal (m³)
 - water discharge ⁶(m³)
 - waste emissions⁷ (Recycled, Landfilled, Incinerated, Other) (t)
 - amount of paper used (kg)

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 and environmental data Inventory excludes GHG emissions, water withdrawal and discharge from operations and activities of BIPROGY Group at tenant facilities for which data could not be collected.

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.

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

¹ GHG emissions and Environmental data covers the Organisation and its 31 consolidated subsidiary companies in Japan and overseas.

² The portion of data centre operations utilizing external data centre services is included in Scope 3, Category 1 greenhouse gas (GHG) emissions, and is excluded from other environmental datasets.

³ GHG quantification is subject to inherent uncertainty.

⁴ Scope 1 and 2 GHG emissions are as defined in The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard. Scope 1 GHG emissions does not include the HFC leakage reported at S&I Co., Ltd. Kansai office.

⁵ 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. Scope 3 Category 5 GHG emissions only cover BIPROGY Inc. and its consolidated subsidiaries in Japan.

⁶ For locations where water discharge data cannot be collected, the discharged volume is estimated to be equal to the volume of withdrawn water.

⁷ Waste emissions only cover BIPROGY Inc. and its consolidated subsidiaries in Japan.



- disclosed accurate and reliable performance data and information on GHG emissions and key environmental data as summarized in Tables 1-1, 1-2, 1-3, 2, 3-1, 4 in the Annex.

The opinion expressed is formed on the basis of a limited level of assurance⁸ and at the materiality of the professional judgement of the verifier.

LRQA's Approach

LRQA's assurance engagements are carried out in accordance with ISO 14064 - Part 3 for GHG data and ISAE3000(revised) for the other Environmental 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 with those key people responsible for compiling the data and drafting the report.
- sampling datasets and traced activity data back to aggregated levels.
- verifying the historical data and records for the fiscal year 2024.
- visiting the headquarter of BIPROGY Inc. and conducting the remote verification to BIPROGY Obama Data Centre and Okinawa branch office of International Systems Development Co., Ltd. for confirming the effectiveness of its data management systems via emails and Microsoft Teams.

Observations

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

To ensure the continual improvement of environmental data integrity, transparency, and accuracy, it is encouraged that the Organization develop and uphold a comprehensive data management structure.

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: 16 June 2025

Shotaro Kawabata
LRQA Lead Verifier
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⁸ 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.



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.

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Annex

Table 1-1. Summary of BIPROGY Group's GHG Emissions Inventory for the fiscal year 2024(Scope1)

		Scope1(t-CO2e)
Total		1,325.61
By Company	BIPROGY Inc.	926.73
	UNIADEX, Ltd.	303.58
	UEL Corporation	40.79
	TRADE Vision, Ltd.	1.86
	International Systems Development Co., Ltd.	6.60
	G&U System Service, Ltd.	0.00
	USOL VIETNAM Co., Ltd.	0.33
	Cambridge Technology Partners, Ltd.	0.00
	Cambridge Technology Partners Inc.	0.00
	AFAS Inc.	4.70
	S&I Co., Ltd.	7.27
	Canal Globe, Ltd.	0.03
	Canal Ventures, Ltd.	0.53
	Canal Ventures Collaboration Fund 1 Investment Limited Partnership	0.00
	Canal Ventures Collaboration Fund 2 Investment Limited Partnership	0.00
	Axxis Consulting (S) Pte. Ltd.	0.00
	Axxis Technologies (S) Pte. Ltd.	0.00
	Axxis Consulting (M) Sdn. Bhd.	0.00
	Emellience Partners, Inc.	0.08
	BIPROGY USA, Inc.	0.00
	Netmarks Information Technology (Shanghai) Co., Ltd.	0.00
	UNIAID Co., Ltd.	0.00
	BIPROGY Challenged Inc.	20.38
	UEL (Thailand) Co., Ltd.	12.34
	Green Digital & Innovation Inc.	0.39
	V-Drive Technologies Inc.	0.00
	AFON IT Pte. Ltd.	0.00
	AFON Systems Pte. Ltd.	0.00
	AFON Technologies Pte. Ltd.	0.00
	iByte Solutions Sdn. Bhd.	0.00
	Nexus System Resources Co., Ltd.	0.00
	Nexus System Resources Holdings Co., Ltd	0.00



Table 1-2. Summary of BIPROGY Group's GHG Emissions Inventory for the fiscal year 2024 (Scope2)⁹

		Scope2 【Location-based】 (t-CO2e)	Scope2 【Market-based】 (t-CO2e)
Total		9,793.32	6,987.62
By Company	BIPROGY Inc.	6,326.17	3,750.29
	UNIADEX, Ltd.	2,778.94	2,554.05
	UEL Corporation	84.26	56.78
	TRADE Vision, Ltd.	11.23	6.76
	International Systems Development Co., Ltd.	56.53	76.92
	G&U System Service, Ltd.	30.86	30.57
	USOL VIETNAM Co., Ltd.	144.96	144.17
	Cambridge Technology Partners, Ltd.	23.96	19.15
	Cambridge Technology Partners Inc.	0.00	0.00
	AFAS Inc.	28.87	17.26
	S&I Co., Ltd.	188.05	214.47
	Canal Globe, Ltd.	0.36	0.19
	Canal Ventures, Ltd.	3.30	2.00
	Canal Ventures Collaboration Fund 1 Investment Limited Partnership	0.00	0.00
	Canal Ventures Collaboration Fund 2 Investment Limited Partnership	0.00	0.00
	Axxis Consulting (S) Pte. Ltd.	9.54	9.54
	Axxis Technologies (S) Pte. Ltd.	0.00	0.00
	Axxis Consulting (M) Sdn. Bhd.	4.45	4.45
	Emellience Partners, Inc.	0.49	0.30
	BIPROGY USA, Inc.	0.00	0.00
	Netmarks Information Technology (Shanghai) Co., Ltd.	6.95	6.95
	UNIAID Co., Ltd.	8.60	10.57
	BIPROGY Challenged Inc.	4.24	2.61
	UEL (Thailand) Co., Ltd.	5.18	5.18
	Green Digital & Innovation Inc.	2.42	1.46
	V-Drive Technologies Inc.	0.00	0.00
	AFON IT Pte. Ltd.	2.82	2.82
	AFON Systems Pte. Ltd.	9.97	9.97
	AFON Technologies Pte. Ltd.	11.13	11.13
	iByte Solutions Sdn. Bhd.	6.55	6.55
	Nexus System Resources Co., Ltd.	43.49	43.49
	Nexus System Resources Holdings Co., Ltd	0.00	0.00

⁹ 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 the fiscal year 2024 (Scope3)¹⁰

GHG Emissions		t-CO2e
Scope 3 GHG Emissions		653,389.97
	Category 1 Purchased goods and services	320,442.32
	Category 2 Capital goods	29,570.13
	Category 3 Fuel and energy related activities not included in Scope 1 or 2	2,081.66
	Category 4 Transportation and delivery (upstream)	3,095.68
	Category 5 Waste generated in operations	95.77
	Category 6 Business travel	5,189.56
	Category 7 Employee commuting	1,545.20
	Category 8 Leased assets (upstream)	Inapplicable
	Category 9 Transportation and delivery (downstream)	Inapplicable
	Category 10 Processing of sold products	Inapplicable
	Category 11 Use of sold products	291,213.58
	Category 12 End-of-life treatment of sold products	156.07
	Category 13 Leased assets (downstream)	Inapplicable
	Category 14 Franchises	Inapplicable
	Category 15 Investments	Inapplicable

¹⁰ Out of Scope 3 GHG emissions, Category 8 is included in Scopes 1&2, Category 9 is included in Category 4, and Categories 13 and 15 are excluded from the calculation due to their small contribution to the Scope 3 GHG emissions total. There is no activity subject to Categories 10 and 14.



Table 2. Summary of BIPROGY Group's Environmental Data for the fiscal year 2024

Environmental data		Amount
Energy Consumption		253,993.27 GJ
		31,267.70 MWh
		6553.03 kL
Waste emissions		434.71 t
	Recycled	296.27 t
	Landfilled	1.40 t
	Incinerated	84.30 t
	Others	52.74 t
Paper used		20,338.39 Kg

Table 3-1. Summary of BIPROGY Group's Energy Consumption Data for the fiscal year 2024

Item	Amount
Purchased electricity	22,233,798.84 kWh
Purchased electricity from renewable energy sources (included in the abovementioned purchased electricity)	7,361,145.70 kWh
Percentage of purchased electricity derived from renewable energy sources (%)	33.1 %
City gas	489,935.76 m ³
Heavy Fuel Oil A	10.02 kL
Gasoline	99.45 kL
LPG	807.00 m ³
Hot water	210.57 GJ
Cold water	6,304.58 GJ
Steam	194.00 GJ

Table 4. Summary of BIPROGY Group's Water Withdrawal and Discharge for the fiscal year 2024

		Water Withdrawal(m ³)	Water Discharge(m ³)
Total		50,093.40	48,846.82
By Company	BIPROGY Inc.	43,034.16	41,787.57
	UNIADEX, Ltd.	3,199.34	3,199.34
	UEL Corporation	214.48	214.48
	TRADE Vision, Ltd.	31.62	31.62
	International Systems Development Co., Ltd.	139.37	139.37
	G&U System Service, Ltd.	0.00	0.00
	USOL VIETNAM Co., Ltd.	57.23	57.23
	Cambridge Technology Partners, Ltd.	346.00	346.00
	Cambridge Technology Partners Inc.	0.00	0.00
	AFAS Inc.	81.64	81.64
	S&I Co., Ltd.	89.00	89.00
	Canal Globe, Ltd.	1.13	1.13
	Canal Ventures, Ltd.	8.96	8.96
	Canal Ventures Collaboration Fund 1 Investment Limited Partnership	0.00	0.00
	Canal Ventures Collaboration Fund 2 Investment Limited Partnership	0.00	0.00
	Axxis Consulting (S) Pte. Ltd.	3.70	3.70
	Axxis Technologies (S) Pte. Ltd.	0.00	0.00
	Axxis Consulting (M) Sdn. Bhd.	1,360.00	1,360.00
	Emellience Partners, Inc.	1.39	1.39
	BIPROGY USA, Inc.	0.00	0.00
	Netmarks Information Technology (Shanghai) Co., Ltd.	0.00	0.00
	UNIAID Co., Ltd.	0.00	0.00
	BIPROGY Challenged Inc.	11.47	11.47
	UEL (Thailand) Co., Ltd.	2.72	2.72
	Green Digital & Innovation Inc.	6.72	6.72
	V-Drive Technologies Inc.	0.00	0.00
	AFON IT Pte. Ltd.	12.72	12.72
	AFON Systems Pte. Ltd.	44.98	44.98
	AFON Technologies Pte. Ltd.	50.20	50.20
	iByte Solutions Sdn. Bhd.	72.07	72.07
	Nexus System Resources Co., Ltd.	1,324.52	1,324.52
	Nexus System Resources Holdings Co., Ltd	0.00	0.00