

Verification Opinion



31 January 2025
Opinion No : SGS25/103

Hiroshi Kajiwara
President, CEO and Representative Director
BELLSYSTEM24 HOLDINGS, INC.
6F, Kamiyacho Trust Tower, 4-1-1, Toranomom, Minato-ku, Tokyo

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by BELLSYSTEM24 HOLDINGS, INC. (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (ISO14064-3: 2019 and the SGS verification protocol) regarding the data prepared by the Organization on the scope of verification (hereinafter referred to as "the Statement"). The objective of this verification is to confirm that the Statement in the Organization's applicable scope has been correctly calculated and reported in the Statement in conformance with the criteria, and to express our views as a third party. The Organization is responsible for the preparation and fair presentation of the Statement.

Scope

The scope of verification is Scope 1 and 2 emissions, Electricity consumption, Scope 3 emissions and Social data.

The period subject to report is from 1 March 2023 to 29 February 2024.

Refer to the attached sheet for the detailed scope of verification.

Procedure of Verification

The Statement was verified in accordance with Criteria of Verification, and the following processes were implemented at 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: On-site verification and voucher review carried out remotely by connecting the Organization's head office with Ikebukuro SC1 and Matsue SC/BellBiz Matsue via the Internet. Analytical procedures and interviews for the other sites within the scope of verification carried out at the Organization's Headquarters

The criteria for this review are based on the GHG Emissions Calculation and Reporting Manual Ver.5.0, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.6, Emission Factor Database on the same Accounting Ver. 3.4 and the protocol specified by the Organization.

Conclusion

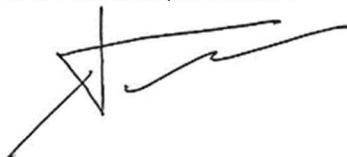
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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
Knowledge
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
Environmental Data			
1	Scope 1 and 2 (Energy related carbon dioxide emissions)	The Organization, BELLSYSTEM24, Inc., BELLSYSTEM24 VIETNAM Inc., THINKER Inc., Horizon One Corporation Head Office, BELL Soleil Inc. (66 sites in total)	Scope1: 61 t- CO ₂ Scope2: 9,282 t- CO ₂ * *Emissions calculated using market-based emission factor, before reduction by non-fossil certificates purchased by the organization.
2	Scope 3 Category1	The Organization and the consolidated companies	16,300 t- CO ₂
3	Scope 3 Category2	The Organization and the consolidated companies	6,650 t- CO ₂
4	Scope 3 Category3	The Organization, BELLSYSTEM24, Inc., THINKER Inc., Horizon One Corporation Head Office, BELL Soleil Inc. (53 sites in total)	1,862 t- CO ₂
5	Scope 3 Category4	The Organization and the consolidated companies	468 t- CO ₂
6	Scope 3 Category5	The Organization, BELLSYSTEM24, Inc., BELLSYSTEM24 VIETNAM Inc., THINKER Inc., Horizon One Corporation Head Office, BELL Soleil Inc. (66 sites in total)	183 t- CO ₂
7	Scope 3 Category6	The Organization and the consolidated companies	1,882 t- CO ₂
8	Scope 3 Category7	The Organization and the consolidated companies	5,319 t- CO ₂
9	Electricity Consumption	The Organization, BELLSYSTEM24, Inc., BELLSYSTEM24 VIETNAM Inc., THINKER Inc., Horizon One Corporation Head Office, BELL Soleil Inc. (66 sites in total)	22,367 MWh

Period covered: 1 March 2023 – 29 February 2024

The Scope		The Boundary	The Statement
Social Data			
1	Percentage of female employees in officer positions	The Organization and BELLSYSTEM24, Inc.	Officers and executive officers : 22 persons Women : 4 persons Percentage : 18.2%
2	Percentage of female employees in managerial positions	The Organization and BELLSYSTEM24, Inc.	Managerial positions : 472 persons Women : 100 persons Percentage : 21.2%
3	Percentage of employees with disabilities among all employees	The Organization and BELLSYSTEM24, Inc. (excluding Taiwan Branch), CTC First Contact Corporation, BELL SOLEIL INC.	3.17%
4	Number of foreign employees in Japan	The Organization and BELLSYSTEM24, Inc.	116 persons
5	Number of employees taking up childcare leave	The consolidated companies of the Organization (excluding BELLSYSTEM24 VIETNAM Inc. and Vietnam Customer Care Company)	Men : 27 persons Women : 33 persons Total : 60 persons
6	Childcare leave take-up rate	The consolidated companies of the Organization (excluding BELLSYSTEM24 VIETNAM Inc. and Vietnam Customer Care Company)	Men : 60.0% Women : 100%
7	Percentage of return to work after childcare leave	The consolidated companies of the Organization (excluding BELLSYSTEM24 VIETNAM Inc. and Vietnam Customer Care Company)	98.4%
8	Number of employees taking up nursing care leave	The consolidated companies of the Organization (excluding BELLSYSTEM24 VIETNAM Inc. and Vietnam Customer Care Company)	2 persons
9	Number of employees	The Organization	Men (full-time employees) : 147 persons Women(full-time employees) : 71 persons Total (full-time employees) : 218 persons Men (permanent employees) : 12 persons Women(permanent employees) : 21 persons Total (permanent employees) : 33 persons

			Fixed-term contract employees : 15 persons
10	Number of employees	The consolidated companies of the Organization	Men (full-time employees) : 1,608 persons Women(full-time employees) : 1,357 persons Total (full-time employees) : 2,965 persons Men (permanent employees) : 1,605 persons Women(permanent employees) : 7,084 persons Total (permanent employees) : 8,689 persons Fixed-term contract employees : 23,076 persons
11	Number of employees by region	The Organization	[Japan] Men (full-time employees) : 147 persons Women(full-time employees) : 71 persons Total (full-time employees) : 218 persons Men (permanent employees) : 12 persons Women(permanent employees) : 21 persons Total (permanent employees) : 33 persons Fixed-term contract employees : 15 persons [Overseas] Men (full-time employees) : 0 persons Women(full-time employees) : 0 persons Total (full-time employees) : 0 persons Men (permanent employees) : 0 persons Women(permanent employees) : 0 persons Total (permanent employees) : 0 persons Fixed-term contract employees : 0 persons
12	Number of employees by country	The consolidated companies of the Organization	[Japan] Men (full-time employees) : 1,492 persons

			<p>Women(full-time employees) : 1,174 persons Total (full-time employees) : 2,666 persons Men (permanent employees) : 1,517 persons Women(permanent employees) : 6,827 persons Total (permanent employees) : 8,344 persons Fixed-term contract employees : 20,059 persons</p> <p>[Taiwan] Men (full-time employees) : 17 persons Women(full-time employees) : 29 persons Total (full-time employees) : 46 persons Men (permanent employees) : 6 persons Women(permanent employees) : 16 persons Total (permanent employees) : 22 persons Fixed-term contract employees : 0 persons</p> <p>[Vietnam] Men (full-time employees) : 99 persons Women(full-time employees) : 154 persons Total (full-time employees) : 253 persons Men (permanent employees) : 82 persons Women(permanent employees) : 241 persons Total (permanent employees) : 323 persons Fixed-term contract employees : 3,017 persons</p>
13	Number of layoffs*1 *1: For full-time employees	The consolidated companies of the Organization	0 persons
14	Voluntary resignation rate*2*3 *2: For full-time employees *3: Rate of employees who retired for personal reasons to enrolled employees	The consolidated companies of the Organization	Men : 8.3% Women : 10.5% All : 9.3%

15	Avg. years employed*4 *4: For full-time employees	The consolidated companies of the Organization	Men : 12.2 years Women : 8.8 years All : 10.6 years
16	Number of occupational accidents*5 *5: Covered for work-related accidents involving four or more days of absence from work. Excluding occupational accidents due to psychological strain	The consolidated companies of the Organization	8 cases
17	Number of fatal accidents	The consolidated companies of the Organization	0 cases
18	Occupational accident frequency rate*6 *6: Excluding occupational accidents due to psychological strain	The consolidated companies of the Organization (excluding BELLSYSTEM24 VIETNAM Inc. and Vietnam Customer Care Company)	0.32
19	Total number of participants in health and safety-related training	The Organization and BELLSYSTEM24, Inc.	Labor management training 3,609 persons Labor management support Training 156 persons Health and Safety Training 1,076 persons Labor management training for the recruitment department 80 persons Working women and health Issues 407 persons Total : 5,328 persons
20	Number of hires by gender and adoption rate for mid-career*7 *7: Including the number of people promoted from contract employees to full-time employees	The Organization and BELLSYSTEM24, Inc.	[New-graduates] Men : 16 persons Women : 27 persons Total : 43 persons [Mid-career] Men : 60 persons Women : 50 persons Total : 110 persons [Adoption rate for mid-career] 71.9%
21	Recruitment record by region (fixed-term contract employees)	BELLSYSTEM24, Inc.	[Hokkaido] Men : 535 persons、 Women : 1,524 persons、 Total : 2,059 persons [Tohoku] Men : 45 persons、 Women : 164 persons、 Total : 209 persons [Kanto]

		<p>Men : 956 persons、 Women : 1,673 persons、 Total : 2,629 persons</p> <p>[Chubu] Men : 54 persons、 Women : 131 persons、 Total : 185 persons</p> <p>[Kinki] Men : 218 persons、 Women : 712 persons、 Total : 930 persons</p> <p>[Chugoku] Men : 186 persons、 Women : 753 persons、 Total : 939 persons</p> <p>[Shikoku] Men : 45 persons、 Women : 178 persons、 Total : 223 persons</p> <p>[Kyushu] Men : 481 persons、 Women : 1,045 persons、 Total : 1,526 persons</p> <p>[Okinawa] Men : 114 persons、 Women : 280 persons、 Total : 394 persons</p> <p>[Other] Men : 2 persons、 Women : 8 persons、 Total : 10 persons</p> <p>[Total] Men : 2,636 persons、 Women : 6,468 persons、 Total : 9,104 persons</p>
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Period covered:

No.1,2,3,4 are as of 1 March 2024

No. 5~8,13,16~21 are for the period 1 March 2023 – 29 February 2024

Number of retirements in No. 14 is for the period 1 March 2023 – 29 February 2024

(BELLSYSTEM24 VIETNAM Inc. and Vietnam Customer Care Company are for the period 1 July 2023 – 29 February 2024)

No. 9~12, the number of employees in No. 15 and the number of enrollments in No. 14 are as of 29 February 2024

The number of the fixed-term contract employees in No. 9~12 is the average number of persons between 1 March 2023 – 29 February 2024

(BELLSYSTEM24 VIETNAM Inc. and Vietnam Customer Care Company are the average number of persons between 1 July 2023 – 29 February 2024)