

Scope3 Greenhouse gas emission verification report

Messrs. KDDI Corporation

Day : 12th July, 2023

Company: Professor Hiroshi ONODA

Graduate School of Environment and Energy Engineering

WASEDA University



Professor Hiroshi ONODA, Graduate School of Environment and Energy Engineering WASEDA University (hereinafter, Prof. ONODA) made verification of the calculation results for greenhouse gas emission for Scope3 in the period from April 1, 2022 to March 31, 2023 that KDDI CORPORATION (hereinafter, KDDI) reported on website.

1. Scope of the verification

KDDI requested Prof. ONODA to verify the accuracy of following greenhouse gas emission information.

- Scope3 greenhouse gas emission
 - It is based on Basic Guideline Ver. 3.3 on greenhouse gas emission calculations through supply chain.
 - All Scope3 greenhouse gas emission ranging from Category 1 to Category 15

2. Verification methods

To give the limited assurance based on the requirements of ISO14064-3, Prof. ONODA conducted following activities for verification that there is no problem to KDDI calculation method, upon KDDI performs environmental claims.

- Interview to the parties in charge of identifying and calculating the greenhouse gas emission.
- Confirmation of methods of collecting, totalizing and analyzing information used to determine the greenhouse gas emission of KDDI.
- Sample audit of source data for checking the accuracy of greenhouse gas emission

3. Conclusion

According to the verification activities and process conducted, the evidence showing that the claim of greenhouse gas emission was as follows was not found.

- It lacks accuracy remarkably and does not indicate the greenhouse gas emission data in the scope properly.
- It is not prepared according to the greenhouse gas emission calculation method provided by KDDI.

Greenhouse gas emission validated

item	Non-consolidated	consolidated
Scope3	5,252,273 t-CO2	7,193,099 t-CO2

Scope3 greenhouse gas emission validated (t-CO2)

Category		Non-consolidated	consolidated	
Scope3	Category 1	Products and services purchased	3,388,959	4,624,040
	Category 2	Capital goods	1,464,526	1,986,836
	Category 3	Fuel and energy-related activities not included in Scope 1 and 2	153,839	209,187
	Category 4	Transport and delivery (upstream)	6,292	8,518
	Category 5	Waste from operations	464	660
	Category 6	Business trip	6,114	8,385
	Category 7	Employer's Commute	2,088	2,868
	Category 8	Leased assets (upstream)	527	737
	Category 9	Transport and delivery (downstream)		
	Category 10	Processing of sold products		
	Category 11	Use of sold products	228,485	350,544
	Category 12	Disposal of sold products	979	1,324
	Category 13	Leased assets (downstream)	-	-
	Category 14	Franchise	-	-
	Category 15	Investment	-	-
Sum total		5,252,273	7,193,099	