



Verification Statement

【Greenhouse gas emissions / Waste emissions】

17 February 2025

Open House Group Co., Ltd.

Japan Management Association
GHG Certification Center
Chiga Maruo, Senior Executive



1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by Open House Group Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the following greenhouse gas (GHG) emissions and waste emissions (environmental information) (hereinafter, referred to as “the Monitoring data”) within the organizational boundary*¹ in its fiscal year 2023 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2023 to 31 March 2024.

- 1) SCOPE 1 GHG emissions;
Direct CO₂ emissions within the organizational boundary by using city gas and gasoline
- 2) SCOPE 2 GHG emissions;
Indirect CO₂ emissions within the organizational boundary by using electricity, heating and cooling
- 3) SCOPE 3 GHG emissions;
CO₂ emissions within the category 1, 2, 3, 4, 5, 6, 7, 11 and 12 of SCOPE 3*²
- 4) Waste emissions;
Industrial waste emissions from the construction business of the Organization

The objective of this verification is to confirm that the Monitoring data in the Organization’s applicable scope have been correctly calculated and reported in line with the criteria of the monitoring procedure*³, and to express our views as a third party. The Organization’s responsibility is to prepare the Report and report the Monitoring data, and JMACC’s responsibility is to express our views on the Monitoring data of the Report as a third party. There is no specific conflict of interest between the Organization and the JMACC.

2. Procedure of Verification

GHG emissions in the Report were verified in accordance with the requirement of ISO14064-3:2019 and environmental information in the Report was verified in accordance with the requirement of ISAE3000, and following processes were implemented at limited level of assurance. The limited assurance engagement consists of the procedures performed vary in nature form, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement.

- Assessment regarding the information to decide the Monitoring data in the Report, monitoring procedure, monitoring system, and related documents
- Interviews with person in charge of preparing the Report
- Verifying the evidence for confirmation of the accuracy of the Monitoring data by sampling

3. Conclusion of Verification

Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that Organization's Monitoring data in the Report of fiscal year 2023 were not calculated and reported in conformance with the criteria.

Verified GHG emissions (t-CO ₂ e)			
SCOPE1 ^{*4}		3,335	
SCOPE2 ^{*4}		15,076	
SCOPE3 ^{*5}		2,775,007	
Breakdown of SCOPE3			
Category 1	701,116	Category 6	658
Category 2	5,260	Category 7	1,304
Category 3	3,059	Category 11	2,020,499
Category 5	35,521	Category 12	7,590

Verified Waste emissions (ton) ^{*6}	
Industrial Waste	211,425

NOTE:

*1: Organizational boundary and monitoring period:

Note: Due to accounting periods and company mergers, monitoring periods differ for some organizations.

- Monitoring period is from 1 April 2023 to 31 March 2024 for the companies below.

Open House Group Co., Ltd., Open House Co., Ltd., Open House Architect Co., Ltd., Open House Development Co., Ltd., Open House Property Management Co., Ltd., Open House Real Estate Co., Ltd., HAWK ONE CORPORATION, Pressance Corporation Co., Ltd., Pressance Guarantee Co., Ltd., Pressance Community Co., Ltd., Pressance Home Design Co., Ltd., Pressance Realta Co., Ltd., Pressance Jyuhan Co., Ltd., Sanritsu Precon Co., Ltd., TRYST Co., Ltd.

- Monitoring period is from 1 September 2023 to 29 February 2024 for the companies below.

MELDIA CO., LTD., Meldia Home Inspection Service Co., Ltd., Meldia Asset Investment Co., Ltd., Meldia Realty Co., Ltd.

- Monitoring period is from 1 July 2023 to 31 December 2023 for the companies below.

Machome Co., Ltd. MELDIA Development & Construction CO., LTD.

*2: Overview of categories of SCOPE 3:

- **Category 1** (Purchased goods and services): Purchased goods, services (including buildings for sales purposes). Emissions include category 4 (Transportation and distribution)
- **Category 2** (Capital goods): Increased fixed assets for internal use
- **Category 3** (Fuel and energy related activities not included in Scope 1 or Scope 2) : Fuel, electricity, heating and cooling used
- **Category 5** (Waste generated in operations): Industrial waste generated in construction projects of the Organization
- **Category 6** (Business travel): Business travel by employees
- **Category 7** (Employee commuting): Commuting by employees
- **Category 11** (Use of sold products): Use of sold houses and other buildings (Estimated value based on set depreciable life)
- **Category 12** (End-of-life treatment of sold products): Emissions from waste derived from sold houses and other buildings

*3: Monitoring procedure of SCOPE 1,2 and 3: "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.6)", emission factors registered in the CO₂ emission calculation system C-Turtle® and the "Calculation Procedure Manual" prepared by the Organization

*4: Calculation method for fuel and electricity consumption: Calculated by multiplying the economic value of energy purchased in the fiscal year by a certain coefficient (based on the "Calculation Procedure Manual"), or, if the amount of fuel and electricity consumption is provided, calculated based on the amount used.

*5: The amount of SCOPE 3 (t-CO₂e) are totaled including figures after the decimal point of each category.

*6: Waste emissions do not include the emissions of Pressance Corporation Co., Ltd., Pressance Jyuhan Co., Ltd., MELDIA Development & Construction CO., LTD., Sanritsu Precon Co., Ltd. and TRYST Co., Ltd.

4. JMACC's Independence and Quality Control

JMACC implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065: 2020. It is at least as demanding as the requirements of the International Standard on Quality Management 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.