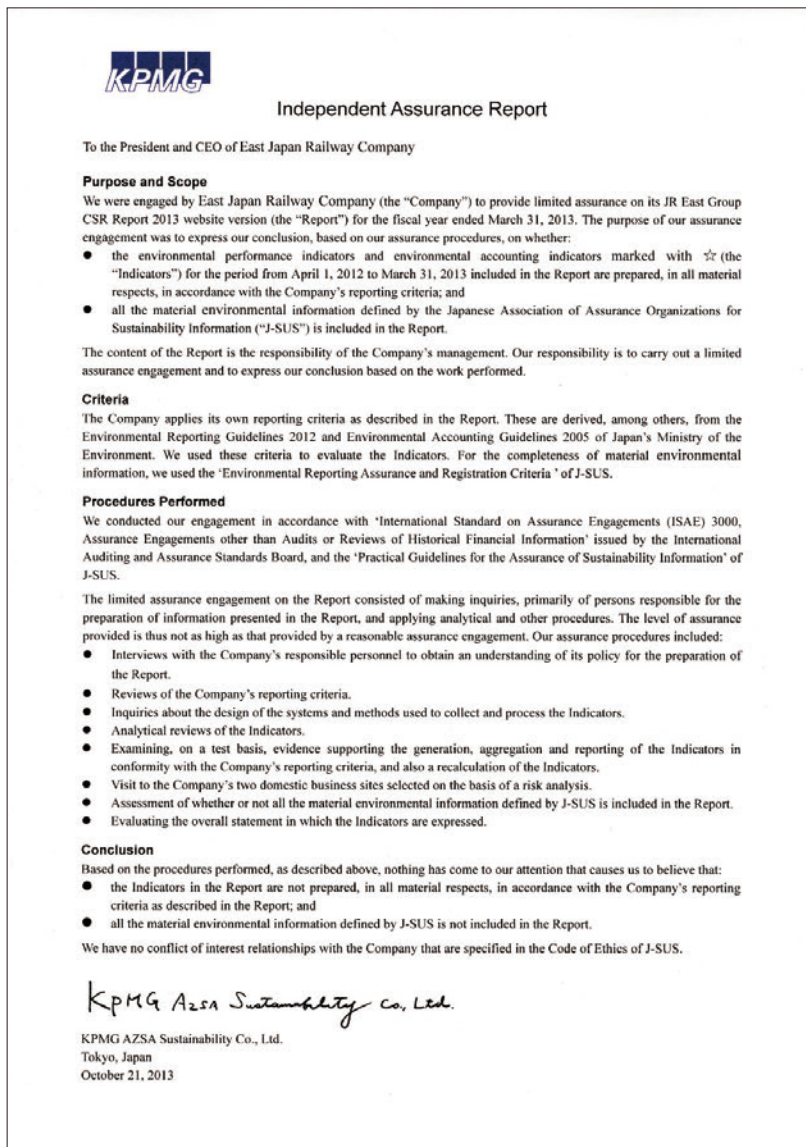


Independent Assurance Report (website version)



For most of the environmental data, station and sales office data are aggregated by units of branch offices and Group companies, and finally calculated at Head Office and reported. Because data on all stations and Group company outlets and sales offices are subject to calculation with no exemptions for size, it is assumed that the amount of labor for calculation and that for internal checks to ensure accurate data collection are enormous. To further improve data accuracy and data collection efficiency, I would suggest that the definitions of data to be collected should be made clearer and communicated, and the introduction of an environmental data collection system should also be considered.

In terms of information disclosure, the use of the GHG protocol has grown over the past several years in regard to the disclosure of greenhouse gas emissions, and it is becoming a common practice to classify CO₂ emissions as Scopes 1, 2 and 3 when they are presented. Taking these trends into account, we believe it is worth considering presenting CO₂ emissions using Scopes 1, 2 and 3, although the company may find it complicated to classify emissions into Scopes since part of the electricity used is generated at its own power plants.



Naomi Sugo
KPMG
AZSA Sustainability Co., Ltd.