



Verification Statement

【Greenhouse gas emissions / Environmental Information】

16 April 2025

Ryohin Keikaku Co., Ltd.

Japan Management Association
GHG Certification Center
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1. Objective and Scope of Verification

Japan Management Association GHG Certification Center (JMACC) was commissioned by Ryohin Keikaku Co., Ltd. (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the greenhouse gas (GHG) emissions (including energy consumption information) and environmental information (water usage) (hereinafter, referred to as “the Monitoring data”) within the organizational boundary^{※1} in its fiscal year August 2024 Monitoring Report (hereinafter, referred to as “the Report”) from 1 September 2023 to 31 August 2024.

1) SCOPE 1 GHG emissions;

- Direct CO₂ emissions within the organizational boundary by using kerosene, diesel oil, LPG, city gas and from the vehicles in Japan owned by the Organization by using gasoline
- GHG emissions within the organizational boundary in Japan by HFC gas leakage

2) SCOPE 2 GHG emissions;

Indirect CO₂ emissions within the organizational boundary by using electricity and heat^{※2}

3) SCOPE 3 GHG emissions;

CO₂ emissions within the category 1 of SCOPE 3^{※3}

4) Energy consumption;

Energy consumption within SCOPE 1 and SCOPE 2

5) Water usage;

Total water withdrawals, discharges and consumption within the organization boundary

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^{※4}, 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

Verification Statement 【GHG/ Environmental Information】 (16/Apr./2025)	Japan Management Association GHG Certification Center 3-1-22 Shiba-koen, Minato-ku, Tokyo 105-8522 JAPAN	Page	1 / 3
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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 were not calculated and reported in conformance with the criteria in all material respects.

1) GHG emissions

Verified GHG emissions (t-CO ₂ e)	
SCOPE 1	1,450
SCOPE 2 (Location-Based) ※5	93,138
SCOPE 2 (Market-Based) ※6	73,744
SCOPE 3	1,293,127
Breakdown of SCOPE 3	
Category 1	1,293,127

2) Energy consumption

Verified Energy consumption (MWh)		
Gas	City gas	6,219
	LPG	592
Fuel oils	Kerosene	442
	Diesel oil	25
	Gasoline	39
Cooling water		5,121
Hot water		17,075
Steam		1,834
Electricity (Renewable energy) ※7		42,214
Electricity (Non-renewable energy)		145,911

3) Water usage※8

Verified Water usage (m3)		
Total water withdrawals		214,354
Source	Third party sources	214,354
	Except above	0
Total water discharges		214,354
Highest level of treatment within direct operations	Discharge to a third party without treatment	214,354
	Except above	0
Destination	Third party destination	214,354
	Except above	0
Total water consumption		0

NOTE:

※1 : Organizational boundary

The scope of consolidation is as follows:

- Japan: MUJI 550 shops, IDÉE 9 shops, Café&Meal MUJI 26 shops, Distribution center 2 places, Camping site 3 places, Offices and others 13 places
- Overseas: MUJI 674 shops, Café&Meal MUJI 28 shops, Distribution center 1 place, Offices and others 14 places
- ※2 : Heat usage
The amount of heat usage invoiced by the building management company, etc. is calculated for the Report
- ※3 : Overview of categories of SCOPE 3
○ Category 1 (Purchased goods and services): Purchased goods by organization, major indirect expenses and usage of water
- ※4 : Monitoring procedure of SCOPE 1, 2 and 3, and Water usage
“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.6)”, “Database of emissions unit values for Greenhouse Gas Emissions throughout the Supply Chain (ver.3.4)”, “LCI Database IDEAv2”, “The embodied energy and emission intensity that takes into account global supply chains (2005)” and “Supply Chain reporting procedure sheet” prepared by the organization.
- ※5 : Emission factor for electricity consumption (Location-Based)
 - Japan: Adjusted emission factor under Japan’s Mandatory GHG Accounting and Reporting System is used.
 - Overseas: IEA Emissions Factors 2024, the value published by the Chinese government and the value provided by electricity supplier in Hong Kong are used.
- ※6 : Emission factor for electricity consumption (Market-Based)
In case, the source of power supplier is not obtained from the building management company, etc., emission factor of the local electricity supplier or emission factor for alternative value is used in Japan, and location-based emission factor is used in overseas.
- ※7 : Electricity (Renewable energy)
Self-consumption electricity from solar power generation and purchased electricity derived from renewable energy
- ※8 : Water usage
The amount of water usage invoiced by the building management company, etc. is calculated as water withdrawals. Also, the water discharges are calculated that the same amount of all water withdrawals is discharged (Thus, water consumption is calculated as zero.).

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.