

# Environmental Performance Data Independent Verification Report

To: BANDAI NAMCO Holdings Inc.



Bureau Veritas Japan Co., Ltd.  
System Certification Services Headquarters

Bureau Veritas Japan Co., Ltd. (Bureau Veritas) has been engaged by BANDAI NAMCO Holdings Inc. (BANDAI NAMCO Holdings) to conduct an independent verification and review of its environmental performance data selected by BANDAI NAMCO Holdings for inclusion in the BANDAI NAMCO Group CSR Activity Report 2018 (the Report) issued under the responsibility of BANDAI NAMCO Holdings.

The aim of the verification is to evaluate and to provide an opinion, in the form of an independent statement, on the reliability and accuracy of selected environmental performance data within the Report based on objective evidence and to a limited level of assurance. The aim of the review work is to evaluate the quality of certain other environmental performance data within the Report in the interests of reporting improvement.

## 1. Outline of verification and review

Bureau Veritas conducted the following verification and review of environmental performance data for FY2017 (April 1, 2017 through March 31, 2018) based on agreement with BANDAI NAMCO Holdings.

### 1) Verification of environmental performance data of sites within Japan

Scope of Verification	Sites Visited	Verification Methodology
Environmental performance data selected by BANDAI NAMCO Holdings, which are related to CO <sub>2</sub> emissions, Energy, Water, Waste and Photocopy paper.  Note: The boundaries for reporting of each data are defined by BANDAI NAMCO Holdings.	- BANDAI NAMCO Holdings Headquarters - BANDAI NAMCO Amusement Inc. namco iias Tsukuba - BANDAI NAMCO Studios Inc. Head Office - BANDAI CO., LTD. Tokyo Skytree East Tower - LOGIPAL EXPRESS INC. Funabashi Sales Office	- Review of documentary evidence produced by BANDAI NAMCO Holdings Headquarters and the sites visited by Bureau Veritas - Interviews with relevant personnel of BANDAI NAMCO Holdings Headquarters and the sites visited by Bureau Veritas - Site inspection and assessment of data monitoring process - Comparison between the reported data and the supporting documentary evidence

The verification was conducted using Bureau Veritas' standard procedures and guidelines for external verification of non-financial reporting, based on current best practice. Bureau Veritas refers to the International Standard on Assurance Engagements (ISAE) 3000 in providing a limited assurance for the scope of work stated herein.

### 2) Review of environmental performance data of sites outside Japan

Scope of Review	Sites Visited	Review Methodology
Environmental performance data selected by BANDAI NAMCO Holdings, which are related to CO <sub>2</sub> emissions, Energy, Water, Waste and Photocopy paper.  Note: The boundaries for reporting of each data are defined by BANDAI NAMCO Holdings.	- BANDAI NAMCO Holdings Headquarters	- Review of documentary evidence produced by BANDAI NAMCO Holdings Headquarters - Interviews with relevant personnel of BANDAI NAMCO Holdings Headquarters - Comparison between the reported data and the supporting documentary evidence

The review was conducted using Bureau Veritas' standard procedures for external review of sustainability reporting.

## 2. Findings

On the bases of our methodology and the activities described above:

- Nothing has come to our attention to indicate that the reviewed information within the scope of our verification and review is inaccurate and does not provide a fair representation of the performance for the defined period.
- It is our opinion that BANDAI NAMCO Holdings has established appropriate systems for the collection, aggregation and analysis of quantitative data within the scope of our verification and review.

# GREENHOUSE GAS EMISSIONS VERIFICATION STATEMENT

To: BANDAI NAMCO Holdings Inc.



**BUREAU  
VERITAS**

August 3, 2018



Bureau Veritas Japan Co., Ltd.  
System Certification Services Headquarters

Bureau Veritas Japan Co., Ltd. (Bureau Veritas) was engaged by BANDAI NAMCO Holdings Inc. (BANDAI NAMCO Holdings) to conduct independent verification of the greenhouse gas (GHG) emissions reported in the BANDAI NAMCO Group CSR Activity Report 2018.

## 1. Scope of Verification

BANDAI NAMCO Holdings requested Bureau Veritas to verify, to a limited level of assurance, the accuracy of the following GHG information:

Scope 1 and Scope 2 emissions:

CO<sub>2</sub> emissions from energy use through business operations of BANDAI NAMCO Group's 413 sites within Japan for the period of April 1, 2017 through March 31, 2018

## 2. Methodology

Bureau Veritas conducted the verification in accordance with the requirements of the international standard 'ISO 14064-3(2006): Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions'.

As part of Bureau Veritas' assurance, the following activities were undertaken:

- Interviews with relevant personnel of BANDAI NAMCO Holdings responsible for the identification and calculation of GHG emissions;
- Review of BANDAI NAMCO Holdings information systems and methodology for collection, aggregation, analysis and review of information used to determine GHG emissions; and
- Audit of a sample of source data to check accuracy of quantified GHG emissions.

## 3. Conclusion

Based on the verification work and processes followed, there is no evidence to suggest that the GHG emissions assertions shown below:

- are not materially correct and are not a fair representation of the GHG emissions, as per the scope of work;
- are not prepared in accordance with the methodology for calculating GHG emissions established and implemented by BANDAI NAMCO Holdings.

Verified greenhouse gas emissions	
Scope 1 1,843 t-CO <sub>2</sub> e	Scope 2 (market-based) 50,706 t-CO <sub>2</sub> e

### **[Statement of independence, impartiality and competence]**

Bureau Veritas is an independent professional services company that specializes in Quality, Health, Safety, Social and Environmental management with over 180 years history in providing independent assurance services. No member of the verification team has a business relationship with BANDAI NAMCO Holdings, its Directors or Managers beyond that required of this assignment. We conducted this verification independently and to our knowledge there has been no conflict of interest. Bureau Veritas has implemented a Code of Ethics across the business to maintain high ethical standards among staff in their day-to-day business activities. The verification team has extensive experience in conducting assurance over environmental, social, ethical and health and safety information, systems and processes.