

CASIO COMPUTER CO., LTD.

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by CASIO COMPUTER CO., LTD. (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (ISO14064-3: 2006 and the SGS verification protocol) regarding the data prepared by the Organization on the performance data of GHG emissions, water intake, waste, and atmospheric pollutants (hereinafter referred to as "the assertion"). The objective of this verification is to confirm that the assertion in the Organization's applicable scope has been correctly calculated and reported in the assertion in conformance with the criteria, and to express our views as a third party.

Scope

The scope of verification is limited to the assertion at the Organization, and its domestic and overseas plants and offices in the group companies.

GHG emissions included in this performance data are Scope 1 and 2: CO₂ emissions from energy consumption and Scope 3: category 1, 4 and 11. Scope 1,2 and Scope3: category 1, 11 cover GHG emissions the Organization, and its domestic and overseas plants and offices. Scope3: category 4 covers GHG emissions in the domestic and overseas scope defined by the Organization. The performance data of water intake and waste generation including valuables covers the Organization, and its domestic and overseas plants and offices, and the emissions of atmospheric pollutants are from 3 domestic and overseas sites.

The period subject to report is from 1 April 2016 to 31 March 2017.

Procedure of Verification

The assertion was verified in accordance with Criteria of Verification, and the following processes were implemented at a limited level of assurance:

- Verification of the calculation system: Interviews on the measurement, tabulation, calculation and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the assertion: On-site verification, review of vouchers at Hachioji R&D Center, CASIO BUSINESS SERVICE CO., LTD Kofu Office and analytical procedures and interviews carried out at all works included in the scope of verification at the Head office

The criteria for this review are based on GHG Emissions Calculation and Reporting Manual Ver. 4.2, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver. 2.2 and the protocol specified by the Organization.

Conclusion

Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's assertion was not calculated and reported in conformance with the criteria.

SGS Japan Inc. affirms our independence from the organization, being free from bias and conflicts of interest with the Organization.

For and on behalf of SGS Japan Inc
Senior Executive & Business Manager
Certification and Business Enhancement

Yuji Takeuchi

Signed:

