

GREENHOUSE GAS EMISSIONS VERIFICATION STATEMENT

To: Fujikura Ltd.



**BUREAU
VERITAS**

June 30, 2016



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

Bureau Veritas Japan Co., Ltd. (Bureau Veritas) was engaged by Fujikura Ltd. (Fujikura) to conduct verification of the greenhouse gas (GHG) emissions reported by Fujikura for the period of April 1, 2015 through March 31, 2016.

1. Scope of Verification

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

- 1) Scope 1 and Scope 2 GHG emissions:
CO₂ emissions from energy use through business operations of Fujikura Sakura Plant
- 2) Category 3 of Scope 3 GHG emissions according to the GHG Protocol's 'Corporate Value Chain (Scope3) Accounting and Reporting Standard':
Upstream emissions of fuels and electricity purchased by Fujikura Sakura Plant

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 Fujikura responsible for the identification and calculation of GHG emissions;
- Review of Fujikura's 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 Fujikura.

Verified greenhouse gas emissions		
Scope 1 12,029 t-CO ₂ e	Scope 2 61,326 t-CO ₂ e	Scope 3 (Category 3) 6,926 t-CO ₂ 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 Fujikura, 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.