

**Assurance Statement related to  
GHG Report 2014  
prepared for Asahi Group Holdings, Ltd.**

**Terms of Engagement**

This Assurance Statement has been prepared for Asahi Group Holdings, Ltd.

Lloyd's Register Quality Assurance Ltd. (LRQA) was commissioned by Asahi Group Holdings, Ltd. (hereafter referred to as "the organisation") to assure its GHG Report for the calendar year 2014 (hereafter referred to as "the Report").

The Report relates to direct GHG emissions (Scope 1<sup>1</sup>) and energy indirect GHG emissions (Scope 2<sup>1</sup>).

Note 1: Scope 1 and Scope 2 are as defined in The Greenhouse Gas Protocol – A Corporate Accounting and Reporting Standard.

The organisation's GHG Report excludes GHG emissions from the overseas member companies.

**Management Responsibility**

The organisation's management was responsible for preparing the Report and for maintaining effective internal controls over the data and information disclosed. LRQA's responsibility was to carry out an assurance engagement on the Report in accordance with our contract with the organisation.

Ultimately, the Report has been approved by, and remains the responsibility of the organisation.

**LRQA's Approach**

Our verification has been conducted in accordance with ISO 14064–3:2006 *Specification with guidance for validation and verification of greenhouse gas assertions* to provide limited assurance that GHG data as presented in the Report have been prepared in conformance with ISO 14064–1:2006 *Specification with guidance at the organizational level for quantification and reporting of greenhouse gas emissions and removals*.

To form our conclusions the assurance engagement was undertaken as a sampling exercise and covered the following activities:

- conducted site tours of the facilities and reviewed processes related to the control of GHG emissions data and records at the Asahi Group Head Office Building and Asahi Soft Drinks Hokuriku Factory;
- reviewed the management system documents for GHG emissions data, information and records, covering all the processes up to the preparation of the GHG Report;
- interviewed relevant staff of the organization responsible for managing GHG emissions data and records;
- assessed effectiveness of implementation of the GHG management system and the internal data verification; and
- verified historical GHG emissions data and records at an aggregated level for the calendar year 2014.

### Level of Assurance & Materiality

The opinion expressed in this Assurance Statement has been formed on the basis of a limited level of assurance and at a materiality of the professional judgment of the Verifier.

### LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the total direct GHG emissions and energy indirect GHG emissions disclosed in the Report as summarized in Table 1 below are not materially correct and that the Report has not been prepared in conformance with ISO 14064-1:2006.

### LRQA's Recommendations

The organisation should quantify GHG emissions associated with the operations and activities of its overseas member companies to further demonstrate the completeness of its GHG Report.

Signed

Dated: 12 June 2015



Michiaki Chiba  
LRQA Lead Verifier  
On behalf of Lloyd's Register Quality Assurance Limited  
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LRQA reference number: YKA4005296

**Table 1. Summary of Asahi Group, GHG Report 2014**

Scope of GHG emissions	Tonnes CO <sub>2</sub> e
Direct GHG emissions (Scope 1)	339,030
Energy indirect GHG emissions (Scope 2)	192,429
<b>Total GHG emissions</b>	<b>531,459</b>

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