

# Greenhouse Gas Emissions Verification Report

To: FUJI ELECTRIC Co., Ltd.

February 27, 2024

Japan Audit and Certification Organization  
for Environment and Quality (JACO)

2-2-19 Akasaka Minato-ku, Tokyo, Japan

President



Japan Audit and Certification Organization for Environment and Quality (JACO) has been engaged by Fuji Electric Co., Ltd. including its domestic consolidated company and overseas consolidated production subsidiary (hereinafter referred to as "the Organization") to conduct independent verification of its environmental data.

## 1. Purpose and scope of verification

With regard to GHG emissions information for the fiscal year 2022 (from April 1, 2022 to March 31, 2023) the verification was conducted.

### 1) Scope 1 and Scope 2 Greenhouse gas emissions from 31 domestic and overseas factories

\*Fuji Electric France and Fuji Electric India are excluded

### 2) Scope 3 Greenhouse gas emissions as defined by the Organization

The responsibility for preparing a calculation report and reporting GHG emissions is in the Organization and our responsibility is to express an opinion on GHG emissions stated in the calculation report by independent standpoint.

## 2. Verification procedure

JACO conducted the verification in accordance with ISO 14064-3:2019, Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements. We conducted the following activities as part of limited assurance:

- Hearing or inquiries to the Organization's officials who are responsible for identifying and calculating greenhouse gas emissions;
- Evaluation of the information (data) used to determine the greenhouse gas emissions, the method of applying the calculation criteria, the method of measuring the data and the assumptions adopted by the company, and examination of description of the GHG report; and
- Verification by sampling in order to confirm accuracy of GHG emissions.

## 3. Conclusion

Based on the process and procedures conducted, there is no evidence that the Organization's GHG statement:

- is not materially correct and is not a fair representation of GHG data and information;
- has not been prepared in accordance with the methodology implemented by the Organization.

### Verified greenhouse gas emissions

Scope 1: 139 ktCO<sub>2</sub>e, Scope 2: 195 ktCO<sub>2</sub>e, Scope 3: 176,567 ktCO<sub>2</sub>e

### Details of Scope 3 emissions

Category 1-8: 2,637 ktCO<sub>2</sub>e, Category 11: 173,930 ktCO<sub>2</sub>e.

Other categories are not reported since they are negligible or not applicable.

*The Organization and JACO verification team did not have any specific conflicts of interest and carried out the verification on an independent basis.*