総合認証機関

JACO

Environmental Performance Data
Independent Verification Report

To: FUJI ELECTRIC CO., LTD.

October 30, 2026

Japan Audit and Certification Organization
for Environment and Quality (JACO)
3-4 Kandakajicho, Chiyoda-ku, Tokyo, Japan

President Yoshiaki Okajima

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 performance data prepared under the responsibility of the Organization. The aim of this verification is to consider the accuracy of environmental performance data and to provide a verification opinion.

Verification was conducted as limited assurance according to the procedure agreed with the Organization based on JACO verification standards in accordance with International Standard on Assurance Engagements (ISAE) 3000. The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

## Purpose and scope of verification

With regard to the following environmental performance data for the fiscal year 2025 (from April 1, 2025 to March 31, 2026) in the Organization’s 33 production sites, verification was conducted.

- Energy consumptions (including purchased electricity generated from renewable sources);
- Water (purchase and groundwater intake amount);
- Wastes including “valuables” (wastes amount and final disposal amount); and
- VOC (emissions to the air).

## Sampling sites and verification procedures

- Data verification: 6 sites (including 2 visited sites)

Verification was conducted based on confirmation of the related documents formulated, interviews with or inquiries to the responsible persons and persons in charge, confirmation of the method of obtaining data, and comparison between the reported data and supporting documented information (evidence).

## Conclusion

Based on the procedures we have performed and evidence we have obtained, nothing has come to our attention that causes us to believe that the Organization’s environmental performance data is not prepared, in all material respects, in accordance with the methodology implemented by the Organization.

## Verified Environmental Performance Data

- Energy consumptions: 1,002 GWh
- Water (purchase and groundwater intake amount): 9,964 thousand $m^3$
- Wastes amount: 30,859 tons and final disposal amount: 24 tons
- VOC (emissions to the air): 471 tons

## Independence and Quality Control

We have conducted the verification in accordance with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. JACO maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable regulatory requirements in accordance with the International Standard on Quality Management 1.