

Environmental Performance Data  
Independent 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 prepared under the responsibility of the Organization. The aim of this verification is to consider the accuracy of environmental 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 Assurance Business Standard (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 2022 (from April 1, 2022 to March 31, 2023) in the Organization's 31 production sites (\*Fuji Electric France and Fuji Electric India are excluded), verification was conducted.

- Energy consumptions (including purchased electricity generated from renewable sources);
- Water (purchase and groundwater intake amount);
- Wastes including "valuables" (emission 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 Data is not prepared, in all material respects, in accordance with the methodology implemented by the Organization.

### Verified Environmental Performance Data

- Energy consumptions: 980 GWh
- Water (purchase and groundwater intake amount): 9,386 thousand m<sup>3</sup>
- Wastes emission amount: 30,150 tons and final disposal amount: 151 tons
- VOC (emissions to the air): 625 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 control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable regulatory requirements in accordance with the International Standard on Quality Control 1.