

Greenhouse Gas Emissions Verification Report

To: FUJI ELECTRIC Co., Ltd.

November 4, 2025

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 data.

1. Purpose and scope of verification

With regard to GHG emissions information for the fiscal year 2024 (from April 1, 2024 to March 31, 2025) the verification was conducted.

- 1) Scope 1 and Scope 2 Greenhouse gas emissions from 33 domestic and overseas factories
- 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.

Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

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 related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

Verified greenhouse gas emissions

Scope 1: 127 ktCO₂e, Scope 2: 203 ktCO₂e, Scope 3: 55,788 ktCO₂e

Details of Scope 3 emissions

Category 1-8: 2,680 ktCO₂e, Category 11: 53,108 ktCO₂e.

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.