

Verification Opinion



24 July 2023
Opinion No : SGS23/015

Uruma Kei
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Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Mitsubishi Electric Corporation (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (ISO14064-3: 2019 and the SGS verification protocol) regarding the data prepared by the Organization on the scope of verification (hereinafter referred to as "the Statement"). The objective of this verification is to confirm that the Statement in the Organization's applicable scope has been correctly calculated and reported in the Statement in conformance with the criteria, and to express our views as a third party. The Organization is responsible for the preparation and fair presentation of the Statement.

Scope

The scope of verification is Scope 1 and 2 emissions, energy consumption, and Scope 3 emissions, and water withdrawals and discharges.

Refer to the attached sheet for the detailed scope of verification and the period subject to report.

Procedure of Verification

The Statement was verified in accordance with Criteria of Verification, and the following processes were implemented at a limited level of assurance:

- Verification of the calculation system: Interviews on the measurement, tabulation, calculation, and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the Statement: On-site verification and voucher review conducted at Kobe Works Energy Systems Center and Himeji Works Hirohata Works, and analytical procedures and interviews for the other sites in the scope of verification carried out at the head office

The criteria for this review are based on the Act on the Rational Use of Energy, GHG Emissions Calculation and Reporting Manual Ver. 4.8, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver. 2.5 and Emission Factor Database on the same Accounting Ver. 3.3, and the protocol specified by the Organization.

Conclusion

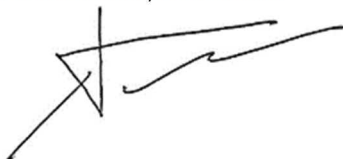
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

SGS Japan Inc. affirms our independence from the Organization, being free from bias and conflicts of interest with the Organization.

For and on behalf of SGS Japan Inc

Yokohama business Park North Square I
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Knowledge
Management Committee Member
Head of Certification/Accreditation

Yuji Takeuchi



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Attached file

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The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope 1 and 2 (energy related carbon dioxide emissions) and energy consumption	Energy management units defined by the Organization (the Organization: 83 sites, Domestic group: 85 sites, Overseas group: 99 sites, Total: 267 sites)	Scope 1: 136,089 t-CO ₂ Scope 2: Location base: 773,762 t-CO ₂ Market base: 679,050 t-CO ₂
2	Scope 1 (non-energy related greenhouse gas emissions: HFC, PFC, SF ₆)	GHG management units defined by the Organization (The Organization: 31 sites, Domestic group: 18 sites, Overseas group: 11 sites, Total: 60 sites)	136,102 t-CO _{2e}
3	Scope3 (Category 1)	The Organization and the consolidated companies *Company incorporating Global Procurement Platform	11,946,827 t-CO ₂
4	Scope3 (Category 6)	The Organization and the domestic consolidated companies *163 companies in travel expense reimbursement system	15,733 t-CO ₂
5	Scope3 (Category 7)	The Organization and the consolidated companies *Assuming that all employees commute by rail	40,875 t-CO ₂
6	Scope3 (Category 11)	Power consumption in use of end products among major product groups in the product environmental data collection system	168,568,000 t-CO ₂
7	water withdrawals and water discharges	Water management units defined by the Organization (The Organization: 29 sites, Domestic group: 68 sites, Overseas group: 84 sites, Total: 181 sites)	Water withdrawals: 10,878 thousand m ³ Water discharges: 8,467 thousand m ³

The period subject to report

The scope No. 1 and from No.3 to No.7	From 1 April 2022 to 31 March 2023
The scope No. 2	From 1 January 2022 to 31 December 2022