

Verification Opinion



8 July 2024
Opinion No : SGS24/015

Uruma Kei
President & CEO
Mitsubishi Electric Corporation
2-7-3, Marunouchi, Chiyoda-ku, Tokyo, Japan

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, 2, and 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 Fukuyama Works and Power Device Works (Fukuyama), 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 GHG Emissions Calculation and Reporting Manual Ver.5.0, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver. 2.6 and Emission Factor Database on the same Accounting Ver. 3.4, and the protocol specified by the Organization.

Conclusion

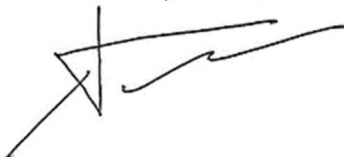
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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
134, Godo-cho, Hodogaya-ku, Yokohama
Business Assurance
Head of Certification/Accreditation

Yuji Takeuchi



1 / 2

Attached file

8 July 2024
Opinion No : SGS24/015

The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope 1 and 2 (energy related carbon dioxide emissions)	Energy management units defined by the Organization (the Organization: 97 sites, Domestic group: 87 sites, Overseas group: 121 sites, Total: 305 sites)	Scope 1: 127,190 t-CO ₂ Scope 2: Location base: 836,652 t-CO ₂ Market base: 675,726 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: 33 sites, Domestic group: 21 sites, Overseas group: 11 sites, Total: 65 sites)	107,202 t-CO _{2e}
3	Scope3 (Category 1)	The Organization and the consolidated companies *Company incorporating purchasing system	11,282,427 t-CO ₂
4	Scope3 (Category 11)	Power consumption in use of end products among major product groups in the product environmental data collection system	167,527,478 t-CO ₂
5	Water withdrawals and water discharges	Water management units defined by the Organization (The Organization: 33 sites, Domestic group: 105 sites, Overseas group: 89 sites, Total: 227 sites)	Water withdrawals: 9,776 thousand m ³ Water discharges: 7,784 thousand m ³

The period subject to report

The scope No. 1 and from No.3 to No.5	From 1 April 2023 to 31 March 2024
The scope No. 2	From 1 January 2023 to 31 December 2023