

# Verification Opinion



7 November 2024  
Opinion No : SGS24/070

Mr. Masahiro Ogawa  
Representative Director, President  
YASKAWA Electric Corporation  
2-1 Kurosakishiroishi, Yahatanishi-ku, Kitakyushu City, Fukuoka, Japan

## Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by YASKAWA 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, and Scope 3 emissions.  
The period subject to report is from 1 March 2023 to 29 February 2024.  
Refer to the attached sheet for the detailed scope of verification.

## 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 the Yukuhashi Plant and the Nakama Plant, 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, Act on Rational Use and Proper Management of Fluorocarbons, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver.2.6, the protocol specified by the Organization.

## Conclusion

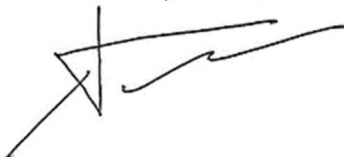
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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



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Attached file

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**The details of the scope of verification**

The Scope	The Boundary	The Statement
1 The performance data Scope 1 and 2 from energy related CO <sub>2</sub> emissions ※Excluding the vehicles which run outside of the sites	54 sites in the Organization and overseas consolidated companies (16 production sites, 38 non-production sites)	Scope 1: 5,235 t-CO <sub>2</sub> Scope 2: 30,116 t-CO <sub>2</sub>
2 The performance data Scope 1 from non-energy related CO <sub>2</sub> emissions. (from dry ice and refrigerant fluorocarbons leakage)	1. 2 sites (from dry ice leakage) 2. 21 sites (from refrigerant fluorocarbons)	1. 349 t-CO <sub>2</sub> 2. 180 t-CO <sub>2</sub>
3 Scope 3 (category 11)	The Organization and consolidated companies	44,792,223 t-CO <sub>2</sub>