

# Verification Opinion



5 August 2025  
Opinion No : SGS25/126

Mr. Sadami Hino  
Representative Director, President  
MITSUBA Corporation  
1-2681 Hirosawa-cho, Kiryu-shi, Gunma, Japan

## Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by MITSUBA 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, amount of water intake, and occupational accident incidence.

The period subject to report is from 1 April 2024 to 31 March 2025.

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 Tone Plant and Niisato 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.4.9, Emission Factors by Electric Utility (FY2018 actual data), IEA Emissions factors 2018, GHG protocol tools for stationary combustion Ver.4.1, Act on the Rational Use of Energy, and the protocol specified by the Organization.

## Conclusion

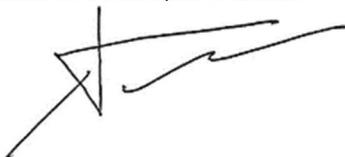
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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



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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 from energy related CO <sub>2</sub> emissions *Excluding the vehicles which run outside of the sites at overseas locations	The Organization and consolidated companies *Excluding company-owned dormitories	Scope1: 12,451 t-CO <sub>2</sub> Scope2: 135,112 t-CO <sub>2</sub>
2 Water intake	The Organization and consolidated companies *Excluding company-owned dormitories	1,148 ML
3 Occupational accident incidence	The Organization and 6 domestic production group companies (7 entities in total)	Number of fatal occupational accidents of employees: 0 Lost Time Injury Frequency Rate of employees: 0.2474 <sup>*1</sup>
4 Occupational accident incidence	The Organization	Number of fatal occupational accidents of employees: 0 Lost Time Injury Frequency Rate of employees: 0 <sup>*1</sup>

\*1: The count includes individuals with 4 or more days of lost work time.