

# Verification Opinion



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## Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by MABUCHI MOTOR CO., LTD. (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 Scope1 and 2 emissions, energy consumption, and Scope3 emissions.  
The period subject to report is from 1 January 2021 to 31 December 2021.  
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 assertion: On-site verification and review of vouchers conducted at the Headquarters and the Technical Research Institute, and analytical procedures and interviews for the other sites in the scope of verification carried out at the Headquarters

The criteria for this review are based on the GHG Emissions Calculation and Reporting Manual (Ver. 4.8), Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain (Ver. 2.4), and Emission Factor Database on the same Accounting (Ver. 3.1), LCI Database IDEA (Ver. 2.3), Embodied Energy and Emission Intensity Data for Japan Using Input–Output Tables 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  
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Senior Executive & Director  
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**The details of the scope of verification**

The scope	The boundary	The statement
1 The performance data Scope1 and 2 include energy related greenhouse gas emissions. Energy consumption	25 sites of The Organization and the consolidated companies*1 (Headquarters, Technical Research Institute, 14 production sites, 9 non-production sites)	Scope1: 4,092 t-CO <sub>2</sub> Scope2: 117,525 t-CO <sub>2</sub> (Location-based) Scope2: 117,006 t-CO <sub>2</sub> (Market-based)
2 Scope3 (category1)	The Organization and the consolidated companies	734,374 t-CO <sub>2</sub>
3 Scope3 (category2)	The Organization and the consolidated companies	33,096 t-CO <sub>2</sub>
4 Scope3 (category3)	25 sites of The Organization and the consolidated companies (Headquarters, Technical Research Institute, 14 production sites, 9 non-production sites)	16,242 t-CO <sub>2</sub>
5 Scope3 (category4)	The Organization and the consolidated companies	84,576 t-CO <sub>2</sub>
6 Scope3 (category5)	16 sites of The Organization and the consolidated companies (Headquarters, Technical Research Institute, 14 production sites)	1,601 t-CO <sub>2</sub>
7 Scope3 (category6)	The Organization and the consolidated companies	2,846 t-CO <sub>2</sub>
8 Scope3 (category7)	The Organization and the consolidated companies	10,343 t-CO <sub>2</sub>
9 Scope3 (category11)	The Organization and the consolidated companies	350,978 t-CO <sub>2</sub>
10 Scope3 (category12)	The Organization and the consolidated companies (Excluding containers and packaging materials)	997 t-CO <sub>2</sub>

\*1: "The Organizations and the consolidated companies" do not include Mabuchi Motor Electromag SA (MEL).