

Verification Opinion



20 December 2023
Opinion No : SGS23/072

Mr. Shinichi Taniguchi
Representative Director, President & COO
MABUCHI MOTOR CO., LTD.
430 Matsuhidai, Matsudo City, Chiba, Japan

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 Scope 1 and 2 emissions, energy consumption, and Scope 3 emissions. The period subject to report is from 1 January 2022 to 31 December 2022. 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 vouchers review carried out remotely by connecting SGS Office with the Organization's Headquarters and MABUCHI MOTOR DANANG LTD, on-site verification and review of vouchers conducted at the Headquarters, 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. 4.9), Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain (Ver. 2.5), and Emission Factor Database on the same Accounting (Ver. 3.2), LCI Database IDEA (Ver. 2.3) and the protocol specified by the Organization.

Conclusion

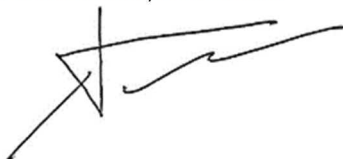
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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
134, Godo-cho, Hodogaya-ku, Yokohama
Knowledge
Management Committee Member
Head of Certification/Accreditation

Yuji Takeuchi



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 include energy related greenhouse gas emissions. Energy consumption | 26 sites of the Organization and the consolidated companies (Headquarters, Technical Research Institute, 15 production sites, 9 non-production sites) | Scope1: 3,317 t-CO ₂ Scope2: 123,951 t-CO ₂ (Location-based) Scope2: 123,496 t-CO ₂ (Market-based) |
| 2 | Scope 3 (category 1) | The Organization and the consolidated companies | 933,752 t-CO ₂ |
| 3 | Scope 3 (category 2) | The Organization and the consolidated companies | 36,505 t-CO ₂ |
| 4 | Scope 3 (category 3) | 26 sites of the Organization and the consolidated companies (Headquarters, Technical Research Institute, 15 production sites, 9 non-production sites) | 15,658 t-CO ₂ |
| 5 | Scope 3 (category 4) | The Organization and the consolidated companies | 28,686 t-CO ₂ |
| 6 | Scope 3 (category 5) | 16 sites of the Organization and the consolidated companies (Headquarters, Technical Research Institute, 14 production sites*1) | 1,319 t-CO ₂ |
| 7 | Scope 3 (category 6) | The Organization and the consolidated companies | 2,607 t-CO ₂ |
| 8 | Scope 3 (category 7) | The Organization and the consolidated companies | 9,957 t-CO ₂ |
| 9 | Scope 3 (category 11) | The Organization and the consolidated companies | 325,719 t-CO ₂ |
| 10 | Scope 3 (category 12) | The Organization and the consolidated companies | 2,926 t-CO ₂ |

*1: "14 production sites " do not include Mabuchi Motor Electromag SA (MEL).