

Verification Opinion



29 July 2025
Opinion No : SGS25/023

Mr. Kiyohiro Yamamoto
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Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Azbil 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, energy consumption, amount of renewable energy, Scope 3 emissions, amount of water purchased, and industrial waste generated.

The period subject to report is from 1 April 2024 to 31 March 2025 for the domestic sites, and from 1 January 2024 to 31 December 2024 for the overseas sites.

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 Azbil Kimmon Energy Products Co., Ltd. Shirasawa Factory and Azbil Taishin Co., Ltd., and analytical procedures and interviews for the other sites in the scope of verification carried out at the Fujisawa Technology Center

The criteria for this review are based on "GHG emission calculation guidelines for companies (draft ver1.6)", "GHG Emissions Calculation and Reporting Manual Ver. 5.0" and the Environment performance data calculation rule (Scope 1,2) specified by the Organization, "Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.7", "Emission Factor Database on the same Accounting Ver. 3.5" and the protocol specified by the Organization (Scope 3 GHG Emissions Calculation Protocol Explanatory Notes).

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

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 ₂ emissions Energy consumption * Covering electricity, city gas, LPG, gasoline, diesel oil, heavy oil, kerosene, cold and hot water, energy for air conditioners, PNG and steam	Organization's domestic and overseas consolidated companies (Total 194 sites)	A) Emission factor in "GHG emission calculation guidelines for companies (draft ver1.6)" Scope 1 : 4,221 t-CO ₂ Scope 2 : 15,974 t-CO ₂ B) Emission factor in "GHG Emissions Calculation and Reporting Manual Ver. 5.0" and IEA Emissions factors(2024ed) with the Market-Based Method Scope 1 : 4,197 t-CO ₂ Scope 2 : 8,383 t-CO ₂ C) Emission factor in "GHG Emissions Calculation and Reporting Manual Ver. 5.0" and IEA Emissions factors(2024ed) with the Location-Based Method Scope 1 : 4,197 t-CO ₂ Scope 2 : 18,029 t-CO ₂ D) Calorific value in "GHG Emissions Calculation and Reporting Manual Ver. 5.0" Energy consumption : 65,026 MWh
2 Amount of renewable energy	Organization's domestic and overseas consolidated companies (Total 194 sites)	24,581,847kWh
3 Scope 3 (Category 1,2,6,7,11)	The Organization, and the consolidated companies	Category1 : 415,069 t-CO ₂ Category2 : 22,540 t-CO ₂ Category6 : 1,475 t-CO ₂ Category7 : 5,064 t-CO ₂ Category11 : 351,153 t-CO ₂
4 Category3 * Covering electricity, city gas, LPG, gasoline, diesel oil, heavy oil, kerosene, cold and hot water, energy for air	Organization's domestic and overseas consolidated companies (Total 194 sites)	4,113 t-CO ₂

	conditioners, PNG and steam		
5	Category4	The Organization, and the consolidated companies ※Limited to the transportation cost paid by the Organization and the consolidated companies	28,231 t-CO ₂
6	Category5	The Organization, and the consolidated companies ※Including non-industrial waste	1,614 t-CO ₂ *1
7	Category12	The Organization, and the consolidated companies ※Not including containers and packaging	906 t-CO ₂
8	Amount of water purchased including the water sources of city water, industrial water	14 domestic and overseas production sites	110,912 m ³
9	Industrial waste generated (Including valuable)	14 domestic and overseas production sites ※Includes valuable resources corresponding to industrial waste items	2,441 t

*1: For some offices, the amount of waste generated is estimated.