

Verification Opinion



28 July 2025
Opinion No : SGS25/094

Takahiro Okazawa
President
HIOKI E.E. CORPORATION
81 Koizumi, Ueda-shi, Nagano-ken

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by HIOKI E.E. 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, 2, and 3 emissions.
The period subject to report is from 1 January 2024 to 31 December 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 HIOKI E.E. CORPORATION Ueda Factory II, and remote verification and voucher review with HIOKI (Shanghai) MEASUREMENT TECHNOLOGIES CO., LTD. conducted at the head office, 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.6.0, IEA 2021 Emission Factors, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver. 2.7, the Database of emissions unit values on the same Accounting Ver. 3.5 and the protocol specified by the Organization.

Conclusion

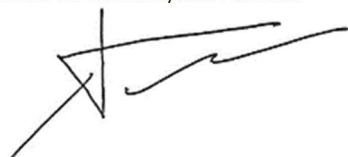
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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



Attached file

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The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope 1 and 2 (energy related carbon dioxide emissions)	The consolidated companies of the Organization	Scope1 : 767 t- CO ₂ Scope2 : Market-based: 255 t- CO ₂ Location-based: 2,593 t- CO ₂
2	Scope 3 (Category 1)		47,495 t- CO ₂
3	Scope 3 (Category 2)		8,776 t- CO ₂
4	Scope 3 (Category 3)		587 t- CO ₂
5	Scope 3 (Category 5) ※Excluding general waste		31 t- CO ₂
6	Scope 3 (Category 6)		143 t- CO ₂
7	Scope 3 (Category 7)		444 t- CO ₂
8	Scope 3 (Category 11)		38,891 t- CO ₂

During the verification process of Scope 1, Scope 2, and energy consumption, we confirmed the non-fossil value (kWh) based on non-fossil certificates and the amount of emissions invalidated (t-CO₂) through the carbon neutrality certificates and the invalidation notices. Please note that these non-fossil values and invalidated quantities are not reflected in the above statement.

Confirmation Item		The quantity
1	Non-fossil certificate	The non-fossil fuel value 707,210 kWh
2	Carbon Neutral Certificate and Notification of Invalidation	The quantity of emissions invalidated 1,160 t-CO ₂