

# Verification Opinion

21 September 2023  
Opinion No : SGS23/094

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 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 voucher review conducted at Sakaki Factory and Ueda Factory, 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, IEA2021 Emission Factors, 2006 IPCC Guidelines, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain Ver. 2.5, the Database of emissions unit values on the same Accounting Ver. 3.3, the Embodied Energy and Emission Intensity Data for Japan Using Input-Output Tables (3EID) and the protocol specified by the Organization.

## Conclusion

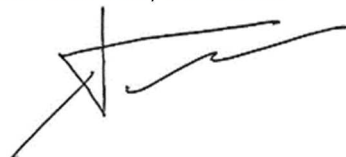
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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	21 sites of the Organization and the consolidated companies (2 production sites, 19 non-production sites)	Scope1 : 709 t- CO <sub>2</sub> Scope2 : Market-based: 106 t- CO <sub>2</sub> Location-based: 2,664 t- CO <sub>2</sub>
2	Scope 3 (Category 1)	HIOKI E.E. CORPORATION HIOKI FOREST PLAZA CORPORATION	83,331 t- CO <sub>2</sub>