

# Verification Opinion



31 December 2023  
Opinion No : SGS24/046

Mr. Takahiro Mori  
Representative Director and CEO  
Oki Electric Industry Co., Ltd.  
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## Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Oki Electric Industry 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 dd mm yyyy to dd mm yyyy.  
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 Nishiyokote Plant and Takasaki Facility, and analytical procedures and interviews for the other sites in the scope of verification carried out at OKI Warabi System Center

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.2.5), Emission Factor Database on the same Accounting (Ver.3.3), LCI Database IDEA (Ver.2.3) and the protocol specified by the Organization.

## Conclusion

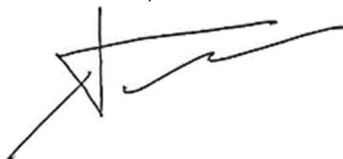
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

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

Yuji Takeuchi



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Attached file

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### The details of the scope of verification

The Scope		The Boundary	The Statement (Units:10,000 t-CO <sub>2</sub> )
1	Scope 1 and 2 (energy related CO <sub>2</sub> emissions) and energy consumption (electricity usage)	Oki Electric Industry Co., Ltd., the domestic and overseas consolidated companies (58 companies in total) (hereinafter: OKI Group)	Scope1 : 0.791 Scope2 : 6.24 133,000,000 kWh
2	Scope 1 (non-energy related CO <sub>2</sub> emissions and GHG emissions generated from the semiconductor device working process, as well as GHG emissions from fluorocarbons emissions regulated by Act on the Rational Use and Proper Management of Fluorocarbons)	The Organization, the domestic consolidated companies and 5 overseas production sites	0.0580
3	Scope3 (category1)	OKI Group	67.2
4	Scope3 (category2)	OKI Group	5.11
5	Scope3 (category3)	OKI Group	1.16
6	Scope3 (category4)	OKI Group (limited to the transportation cost)	10.9
7	Scope3 (category5) (including valuables)	OKI Group	0.324
8	Scope3 (category6)	OKI Group	0.700
9	Scope3 (category7)	OKI Group	0.692
10	Scope3 (category8)	OKI Group (limited to the external data centers)	0.0590
11	Scope3 (category9)	OKI Group (limited to products manufactured by the EMS (Manufacturing Contract) business)	0.821
12	Scope3 (category10)	OKI Group	4.00
13	Scope3 (category11)	OKI Group (limited to final products that consume energy)	24.7
14	Scope3 (category12)	Defined by the organization within the products of the Oki Electric Industry Co., Ltd. and OKI Crosstech Co., Ltd. Limited to the disposal of products related to the National Permit System (Ministry of the Environment)	0.0427
Scope3 (Total)			116