

Greenhouse Gas Emissions
Independent Verification Report

To: SHARP CORPORATION

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Japan Audit and Certification Organization
for Environment and Quality (JACO)
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President


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Japan Audit and Certification Organization for Environment and Quality (JACO) has been engaged by SHARP CORPORATION including its domestic consolidated company and overseas consolidated production subsidiary (hereinafter referred to as "the Organization") to conduct independent verification of its greenhouse gas (GHG) emissions information prepared under the responsibility of the Organization.

1. Purpose and scope of verification

With regard to the GHG emissions information reported by the Organization for the fiscal year 2024 (from April 1, 2024 to March 31, 2025), the verification was conducted. The aim of this verification is to consider the accuracy of the GHG emissions data and to provide a verification opinion.

1) Scope 1 and Scope 2 Greenhouse gas emissions

- CO₂ emissions from energy consumption by business activities at the Organization's 38 sites
- Greenhouse gas emissions from production processes at 38 domestic and overseas factories

2) Scope 3 Greenhouse gas emissions as defined by the Organization (Category 11)

The responsibility for accounting and reporting GHG emissions is in the Organization and our responsibility is to express an opinion on GHG emissions information by independent standpoint.

2. Verification procedure

JACO conducted verification in accordance with ISO 14064-3:2019, Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements. We conducted the following activities as part of limited assurance:

- Hearing or document inquiries to the Organization's officials who are responsible for identifying and accounting greenhouse gas emissions;
- Evaluation of the application of the accounting criteria, the method of data measurement, the assumptions adopted by the Organization as well as its basis, and the description of the GHG statement related to the information (data) used to determine the GHG emissions; and
- Verification by sampling in order to confirm accuracy of GHG emissions.

Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

3. Conclusion

Based on the process and procedures conducted, there is no evidence that the Organization's GHG statement:

- is not materially correct and is not a fair representation of GHG data and information;
- has not been prepared in accordance with the related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

Verified greenhouse gas emissions

Scope 1: 260 ktCO₂e

Scope 2: 560 ktCO₂e (emissions before deduction: 713 ktCO₂e, deduction by renewable energy certificate: -153 ktCO₂e)

Scope 3: 19,337 ktCO₂e (Category 11)

The Organization and JACO verification team did not have any specific conflicts of interest and carried out the verification on an independent basis.