KK01-1392-12

# Calculation Report for Energy Consumption and $CO_2$ Emissions (FY 2024)

Shimadzu Corporation

1．Period covered
April 1, 2024-March 31, 2025

2．Scope of the report
Head office, works, research laboratory, branch offices, and sales offices of Shimadzu Corporation and major group companies
* See the attachment for details regarding the scope of the report.

3．Calculation method
[Energy consumption and $CO_2$ emissions (Scope1,2)]
$CO_2$ emissions are calculated based on Act on Promotion of Global Warming Countermeasures. Scope1 calculations are based on $CO_2$ emissions from energy sources. (GHG emissions other than those resulting from energy use are not included.) For the calculation of electricity, Japanese domestic companies use the adjusted emission factors of each electric power company published by the Ministry of the Environment, Government of Japan, and overseas companies use the IEA emission factor data（2022 values listed in IEA Emission factors 2024）. For the calculation of city gas, Japanese domestic companies use the adjusted emission factors of each gas company published by the Ministry of the Environment, Government of Japan, and overseas companies use the substitute emission factor.

[$CO_2$ emissions (Scope3)]
・Category 1; Purchased goods and services : Calculated by multiplying the purchase amount per item by the emission intensity per unit of amount for each item*[1].
・Category 2; Capital goods : Calculated by multiplying the acquisition cost of fixed assets by the emissions intensity per unit price of capital goods*[1].
・Category 3; Fuel- and Energy-Related Activities : Calculated by multiplying the quantities of fuel and electricity procured by the emission intensity for fuel procurement*[1,2].
・Category 4; Upstream transportation and distribution : Calculated by multiplying the transportation-related costs by the emission intensity per unit price of road freight transport*[1].
・Category 6; Business Travel : Calculated by multiplying the number of regular employees by the emission intensity per employee*[1].
・Category 7; Employee Commuting : Calculated by multiplying the number of regular employees, categorized by work type and city classification, by the number of working days and the emission intensity*[1].

*1 Based on the Ministry of the Environment and the Ministry of Economy, Trade and Industry Emissions Intensity Database Ver.3.5 for calculating greenhouse gas emissions by organizations through the supply chain.
*2 Based on National Institute of Advanced Industrial Science and Technology (AIST)・Sustainable Management Promotion Organization (SuMPO), IDEA (Inventory Database for Environmental Analysis) Ver.2.3.

4． Calculation result

[Energy consumption and $CO_2$ emissions (Scope1,2)]

| | | Energy consumption (GJ) | Scope1 $CO_2$ emissions (t) | Scope2 $CO_2$ emissions (t) | Scope1+2 $CO_2$ emissions (t) |
|---|---|---|---|---|---|
| Total of sites | | ☑ 980,575 | ☑ 2,860 | ☑ 6,975 | ☑ 9,835 |
| Break-down | Shimadzu Corporation | | | | |
| | *Head Office/ Sanjo Works* | 398,362 | 1,080 | 0 | 1,080 |
| | *Murasakino Works* | 5,988 | 31 | 0 | 31 |
| | *Atsugi Works* | 10,702 | 12 | 0 | 12 |
| | *Hadano Works* | 25,226 | 6 | 0 | 6 |
| | *Seta Works (including Kusatsu Branch Works)* | 123,728 | 21 | 63 | 84 |
| | *Technology Research Laboratory (Keihanna)* | 43,439 | 28 | 0 | 28 |
| | *Shimadzu Tokyo Innovation Plaza (Tonomachi works)* | 20,192 | 0 | 0 | 0 |
| | Shimadzu Techno-Research, Inc. (Head Office) | 28,516 | 134 | 65 | 199 |
| | Shimane Shimadzu Corporation (Head Office) | 31,302 | 397 | 0 | 397 |
| | Shimadzu Diagnostics Corporation (Yuki Works) | 54,159 | 630 | 2,708 | 3,338 |
| | Other sites of Shimadzu Group in Japan | 31,579 | 16 | 868 | 884 |
| | Group Companies in US | 57,136 | 149 | 845 | 994 |
| | Group Companies in Europe | 33,365 | 315 | 0 | 315 |
| | Group Companies in China | 83,626 | 19 | 820 | 839 |
| | Group Companies in Other Countries | 33,255 | 20 | 1,606 | 1,626 |

[$CO_2$ emissions (Scope3)]

| Scope 3 | $CO_2$ emissions (t) |
|---|---|
| Category 1; Purchased Goods and Services | ☑ 928,825 |
| Category 2; Capital Goods | ☑ 65,973 |
| Category 3; Fuel- and Energy-Related Activities | ☑ 7,842 |
| Category 4; Upstream Transportation and Distribution | ☑ 50,614 |
| Category 6; Business Travel | ☑ 2,107 |
| Category 7; Employee Commuting | ☑ 4,814 |

*A total of 5,133 t-$CO_2$ emissions are deducted through the use of Renewable Energy Certificates (I-REC and other similar certificates).
*The data indicated with ☑ has been assured by a third party.
Since each item is rounded, it may not match the total value.
Scope 1: $CO_2$ emissions from energy sources used at business sites, such as gas, fuel oil A, kerosene, jet fuel. (GHG emissions other than those resulting from energy use are not included.)
Scope 2: $CO_2$ emissions from electricity purchased from others at business sites
Scope 3 Category 1: $CO_2$ emissions from production and other activities of purchased goods and services
Scope 3 Category 2: $CO_2$ emissions from construction, production, and other activities of purchased capital goods
Scope 3 Category 3: $CO_2$ emissions from upstream processes of fuel and electricity procured
Scope 3 Category 4: $CO_2$ emissions from upstream transportation of purchased products and raw materials
Scope 3 Category 6: $CO_2$ emissions from employee business travel
Scope 3 Category 7: $CO_2$ emissions from employee commuting

[Attachment]

1) The scope of calculation for Energy consumption, Scope1,2 and Scope 3 Category 3 is as follows:

** The data is included in "Other sites of Shimadzu Group in Japan".

■ Shimadzu Corporation (including group companies at the same addresses)

・ Head Office/Sanjo Works, Murasakino Works, Atsugi Works, Hadano Works, Oike Works**, Seta Works (including Kusatsu Branch Works), Technology Research Laboratory (Keihanna), Shimadzu Tokyo Innovation Plaza (Tonomachi Works), Shimadzu Nagasaki Collaboration Lab**
Offices, Branches and Sales Offices
(Tokyo Office, Kansai Office, Kyushu branch, Nagoya branch, Yokohama branch, Kitakanto branch, Kobe branch, Tsukuba branch, Hiroshima branch, Tohoku branch, Sapporo branch, Shikoku branch, Shizuoka branch, Okayama Sales Office, Koriyama Sales Office) **

■ Group Companies in Japan (excluding group companies based inside Shimadzu Corporation)

・ Shimadzu Techno-Research, Inc. (Head Office, Tokyo Office**, Chubu Office**)
・ Shimane Shimadzu Corporation (Head Office)
・ Shimadzu Diagnostics Corporation (Head Office**, Yuki Works)
・ Shimadzu Access Corporation (Head Office/Tokyo Office, Osaka branch, Kyusyu branch, Shizuoka branch) **
・ Shimadzu Device Corporation (Kalnew Iida Factory) **
・ Shimadzu Science Corporation (Head Office/Tokyo branch, Osaka branch) **
・ Shimadzu GLC Ltd. (Head Office) **
・ Shimadzu Rika Corporation (Head Office/Tokyo Office) **
・ Shimadzu Logistics Service Corporation (Kyoto South Office) **
・ Taiheikogyo Co., Ltd. (Head Office) **

■ Group Companies in China

・ Shimadzu (China) Co., Ltd. (Beijing, Shanghai, Guangzhou, Shenyang, Sichuan, Nanjing, Urumqi, Xi'an, Chongqing, Kunming, Shenzhen, Wuhan, Henan)
・ Beijing Shimadzu Medical Equipment Co., Ltd.
・ Tianjin Shimadzu Hydraulic Equipment Co., Ltd.
・ Shimadzu (Suzhou) Instruments Manufacturing, Co., Ltd.
・ Ningbo Shimadzu Vacuum Technology Development Co., Ltd.

■ Group Companies in US

・ Shimadzu Scientific Instruments, Inc.
・ Shimadzu Aircraft Equipment USA
・ Shimadzu U.S.A. Manufacturing, Inc.

■ Group Companies in Europe

・ ＜U.K.＞Kratos Group PLC.
・ ＜Germany＞ Shimadzu Europa GmbH
・ ＜France＞Shimadzu Chemistry & Diagnostics SAS (Alsachim)

■ Group Companies in Other Countries

・ ＜Singapore＞ Shimadzu (Asia Pacific) Pte Ltd.
・ ＜Vietnam＞ Shimadzu Vietnam Co., Ltd.
・ ＜Malaysia＞ Shimadzu Manufacturing Asia Sdn. Bhd.

- ＜Philippines＞ Shimadzu Philippines Manufacturing Inc.
- ＜Korea＞Shimadzu Korea Vacuum Equipment Co., Ltd.

2) The scope of calculation for Scope 3 Category 1,2,4,6 and 7 includes Shimadzu Corporation and its 81 consolidated subsidiaries.

Deloitte.
デロイト トーマツ

(TRANSLATION)

# Independent Practitioner's Assurance Report

April 28, 2026

Mr. Yasunori Yamamoto,
Representative Director, President & CEO,
Shimadzu Corporation.

Tomohiro Goto
Representative Director
Deloitte Tohmatsu Sustainability Co., Ltd.
3-2-3, Marunouchi, Chiyoda-ku, Tokyo

We have undertaken a limited assurance engagement of the energy consumption and $CO_2$ emissions information indicated with ☑ for the year ended March 31, 2025 (the "$CO_2$ Related Information") included in the "Calculation Report for Energy Consumption and $CO_2$ Emissions (FY 2024)" (the "Report") of Shimadzu Corporation (the "Company").

## The Company's Responsibility

The Company is responsible for the preparation of the $CO_2$ Related Information in accordance with the calculation and reporting criteria adopted by the Company (indicated with "2.Scope of the report" and "3.Calculation method" of the Report). Greenhouse gas quantification is subject to inherent uncertainty for reasons such as incomplete scientific knowledge used to determine emissions factors and numerical data needed to combine emissions of different gases.

## Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, and accordingly maintain a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## Our Responsibility

Our responsibility is to express a limited assurance conclusion on the $CO_2$ Related Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board ("IAASB"), ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the IAASB and *the Practical Guideline for the Assurance of Sustainability Information*, issued by the Japanese Association of Assurance Organizations for Sustainability Information.

The procedures we performed were based on our professional judgment and included inquiries, observation of processes performed, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:

- Evaluating whether the Company's methods for estimates are appropriate and had been consistently applied. However, our procedures did not include testing the data on which the estimates are based or reperforming the estimates.
- Undertaking site visits to assess the completeness of the data, data collection methods, source data and relevant assumptions applicable to the sites.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

## Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the $CO_2$ Related Information is not prepared, in all material respects, in accordance with the calculation and reporting criteria adopted by the Company.

The above represents a translation, for convenience only, of the original Independent Practitioner's Assurance report issued in the Japanese language.