



Validation Report on ECOMET CFP Calculation and Operation System

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1. Validation Target

We, SOCOTEC Certification Japan (hereafter "SOCOTEC"), have performed the validation on the "ECOMET CFP Calculation and Operation System" in order to provide an opinion as to whether carbon footprint of ECOMET (hereafter "ECOMET CFP") is properly calculated and operated based on the "ECOMET CFP Calculation and Operation Manual" developed by Mitsubishi Steel Mfg.Co.,Ltd. (hereafter the "Company").

The purpose of the validation is to objectively assess the validity of ECOMET CFP calculation system and to further enhance the reliability of the calculated ECOMET CFP.

2. Validation Summary

SOCOTEC has performed the validation based on the procedures of SOCOTEC that reference to "JIS Q 14064-3:2023 (ISO 14064-3:2019) Specification with guidance for the verification and validation of greenhouse gas statements" requirements with reference to the "Carbon Footprint Guidelines (Ministry of Economy, Trade and Industry, Ministry of the Environment, March 2023)". The scope of validation covers the CFP calculation and operation system per 1kg of ECOMET. ECOMET CFP refers to the GHG emissions about acquisition of raw materials, production, transportation, and disposal / recycle (excluding the stage of use). The level of assurance is "limited assurance", and the quantitative materiality criterion is set at 5% of "the expected total emissions".

In the validation procedures, we have reviewed the calculation boundaries and the calculation structure of LCCO2 emissions of ECOMET CFP in the "ECOMET CFP Calculation and Operation System" at HIROTA WORKS of the Company, and have confirmed that the amount of LCCO2 emissions of ECOMET CFP are appropriately calculated and operated in accordance with the "Carbon Footprint Guidelines (Ministry of Economy, Trade and Industry, Ministry of the Environment, March 2023)" and the "ECOMET CFP Calculation and Operation Manual".

3. Our Conclusion

On the basis of the "ECOMET CFP Calculation and Operation Manual" established by the Company, and the "Carbon Footprint Guidelines (Ministry of Economy, Trade and Industry, Ministry of the Environment, March 2023)", we are not aware of any instances where the LCCO2 emissions per 1kg of ECOMET steel were not appropriately calculated and operated.

<Valid period for validation: 1 November 2025 to 31 October 2026>

4. Points to Note

The Company assumes responsibility for the "ECOMET CFP Calculation and Operation System", whereas the responsibility for this validation rests with SOCOTEC. There are no specific interests between the Company and SOCOTEC.

SOCOTEC Certification Japan

Seigo Futaba
Managing Director
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