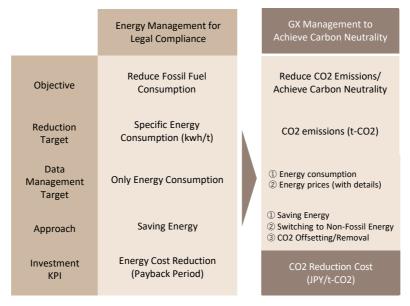


GX (Green Transformation) Promotion Service For Decarbonized Management

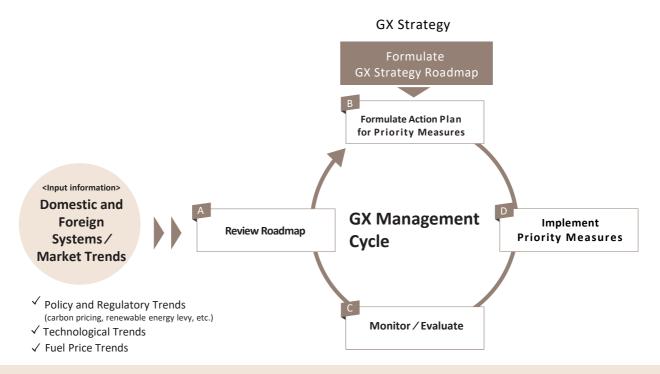
One-stop support for energy consumers to achieve carbon neutrality from strategy development to monitoring

As initiatives to go carbon neutral are spreading around the world, Japan has also declared its aim to achieve carbon neutrality by 2050. That has made GX management to achieve carbon neutrality a top-priority management issue in all industries and sectors. ABeam Consulting supports its clients in establishing GX management throughout the supply chain to achieve carbon neutrality.



Why is it Necessary to Establish a GX Management Cycle?

The market environment for energy consumer companies to achieve carbon neutrality is in transition. Therefore, an essential factor in promoting GX is to minimize the impact on management by establishing a GX management cycle, which involves the early formulation of a strategy and roadmap for GX promotion, evaluation of the return on investment of reduction measures, and continuous review of the roadmap in response to changes in the external environment.



GX Promotion Services for Decarbonized Management

We provide one-stop, ongoing services tailored to our clients' situations to build a GX management cycle.

GX Strategy Roadmap Formulation Support Service

GX Priority Measure Implementation Support Service

GX Management Support Service "Cyanoba"

Promote swift decision-making on CO2 reduction measures

Explore specific measures based on CO2 reduction measure priority

Streamline operational processes/ Flexibly revise roadmap in response to market changes

GX Strategy Roadmap Formulation Support Service

In formulating the GX strategy, we will organize priority measures based on analyses of your current situation and define a CO2 reduction promotion policy. Then we will explore each measure option to formulate a carbon neutrality roadmap.

Analyze Current Situation

- Analyze energy consumption and cost
- Determine CO2 emission sources (Scope 1 & 2)
- Calculate Scope 3 emissions

Explore International Initiatives

- Discuss which international initiative(s) to align with (RE100, SBT, CDP, etc.)
- Identify priorities (e.g., area, location, equipment, emission source)
- Organize CO2 measure policy (define investment criteria, formulate policy in line with other priorities)

Evaluate GX Measures

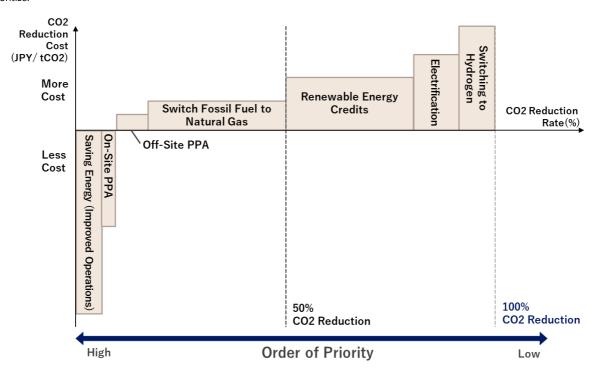
- Evaluate GX measures against priorities, including;
 - Scope 1: energy conservation, electrification, transition to carbon-free fuels, CCUS
 - Scope 2: energy conservation, on-site PPAs, off-site PPAs, retail menus, renewable energy credits
 - Scope 3: renewable energy co-procurement schemes

Formulate GX Strategy Roadmap

- Analyze when to implement GX measures and how to reduce CO2 emissions
- Organize a roadmap

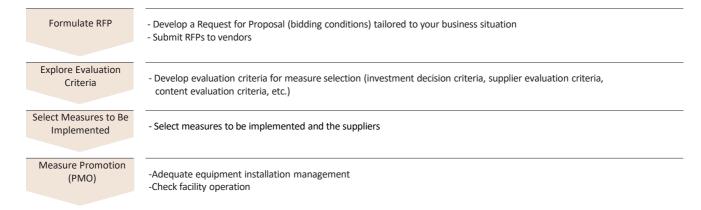
Visualize Priorities for CO2 Reduction Measures

Evaluate individual measures to estimate their CO2 reduction cost (JPY/tCO2) and develop a roadmap that specifies which CO2 reduction measures should prioritize.



In implementing GX priority measures, we support their execution as PMO by selecting the appropriate options and their suppliers based on objective evaluations (supplier evaluation and content evaluation) on behalf of our clients.

We can also provide support in determining the measures.



Example of What We Offer

| Scope 2 | Energy Procurement Support Services | Energy Procurement Support (renewables and non-renewables) e.g., Corporate PPA Matching Support |
|---------|--|---|
| Scope 3 | Joint Procurement Support & Scheme Development | Support in structuring and commercialization of a joint renewable energy procurement scheme, in collaboration with the supply chain |

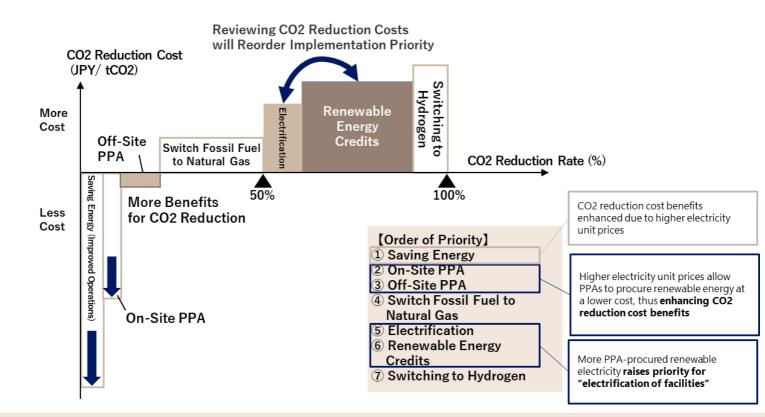
GX Management Support Service "Cyanoba"

CO2 reduction cost from each measure may fluctuate depending on market parameters, such as rising renewable energy levies and fuel adjustment costs. Therefore, it is essential to continue to update CO2 reduction costs and revise the roadmap.

The GX management tool "Cyanoba Standard" performs quantitative impact analysis of CO2 emissions and investment costs using future scenarios related to changes in the market environment, aiming to speed up revising roadmaps through reviewing priorities for CO2 reduction measures.

Revising Roadmap of CO2 Reduction Measures

Review the priority of CO2 reduction measures when electricity costs increase due to higher unit electricity prices (fuel adjustment costs and renewable energy levies)

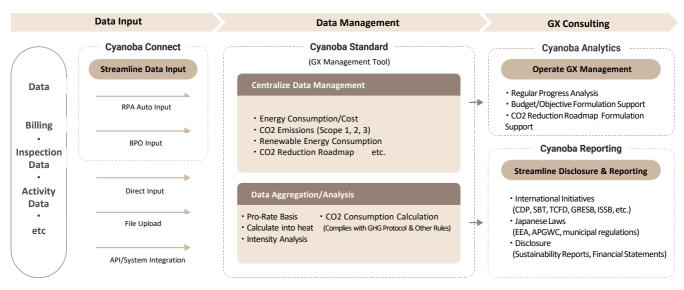


GX Management Support Service "Cyanoba"

We provide our clients with a GX management tool to centrally manage the cost and consumption/emissions data necessary for GX management. In addition, our RPA-driven automatic registration feature and input service both automate data collection.

That enables exploring specific GHG reduction measures based on cost data and makes external reporting more efficient and sophisticated.





Cyanoba's Five Key Points



Visualize CO2 Emissions (Including Scope 3)

- Automatically calculate under the GHG Protocol (Scope 1, 2, 3)
- For Scope 3, move beyond simply grasping results to reducing emissions (e.g., primary data utilization ratio, business partner analysis)



Streamline data input

- Automatically register data with RPA
- Data input based on scanned files
- API integration from internal systems can be developed as needed



GX Management Analysis

- Prioritize measures based on return on investment
- Intensity analysis
- Multi-site Benchmark Analysis
- Analysis of consumption/cost fluctuation factors



Streamline external disclosure & reporting

- -Implement heat and CO2 conversion logic that meets the rules for each external report
- -Flexible output for each external report



Flexible roadmap revision in response to market changes

-Swiftly revise the roadmap in response to fluctuations in electricity prices from market changes and results from carbon risk simulation analysis

GX Management Support Service "Cyanoba": Benefits

Streamline & Enhance Operational Processes

Improve accuracy of external reporting as well as efficiency of operations by precise management of usage, emissions, and costs

Improve ESG evaluation

Disclosures that meet the requirements of ESG investors

Balance Finance and GX

Minimize the financial impact of GX promotion through advanced management and simulation evaluations that take into account usage/emissions and costs

Contact us: JPABEnergyMgmt@abeam.com (Green Energy Transformation Initiative)