

Independent Verification Report

To: Toshiba Corporation

November 22, 2022

2-2-19 Akasaka Minato-ku, Tokyo 107-0052, Japan
Japan Audit and Certification Organization
for Environment and Quality (JACO)



President *Hiroyuki Unodera*

Japan Audit and Certification Organization for Environment and Quality (JACO) has been engaged by TOSHIBA Group to conduct independent verification of its greenhouse gas (GHG) emissions information

1. Purpose and scope of verification

With regard to GHG emissions information of TOSHIBA Group's 152 sites of domestic and overseas for fiscal year 2021 (April 1, 2021 to March 31, 2022 reported to Toshiba Group's "Toshiba Environmental Management Information System" (hereinafter referred to as "EMIS")) verification was conducted. The aim of this verification is to consider the accuracy of environmental data and to provide a verification opinion.

- Scope 1 and Scope 2 Greenhouse gas emissions
- Scope 3 Category 11 "use of sold products" Greenhouse gas emissions

Toshiba Group revised a part of "EMIS" that was used for verification based on the verification results. The responsibility for preparing a calculation report and reporting GHG emissions is in TOSHIBA Group and our responsibility is to express an opinion on GHG emissions stated in the calculation report 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 TOSHIBA Group 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 company 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.

3. Conclusion

Based on the procedures we have performed and evidence we have obtained, nothing has come to our attention that causes us to believe that the TOSHIBA Group's GHG assertion in accordance with the calculation registered by EMIS managed by the company exceeds the agreed materiality criteria, as below;

- are not materially accurate and are not a fair representation of the GHG emissions as per the scope of work;
- are not prepared in accordance with the methodology which is implemented by TOSHIBA Group.

Verified greenhouse gas emissions

Scope 1: 300 ktCO₂e, Scope 2: 733 ktCO₂e, Scope 3 Category11: 228,897 ktCO₂e

TOSHIBA Group and JACO did not have any specific conflicts of interest and carried out verification on an independent basis.