

Greenhouse Gas Emissions Independent Verification Report

To: Toshiba Corporation

January 15, 2024

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

President



Hiroyuki Onodera

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

1. Purpose and scope of verification

With regard to GHG emissions information of 254 domestic and overseas sites of the Organization for fiscal year 2022 (April 1, 2022 to March 31, 2023) reported to the Organization'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 Greenhouse gas emissions

The Organization 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 the Organization 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 officials of the Organization 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 Organization's GHG statements:

- 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 implemented by the Organization.

Verified greenhouse gas emissions

Scope 1: 270 ktCO₂e, Scope 2: 500 ktCO₂e, Scope 3 Category 11: 130,230 ktCO₂e

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