


Greenhouse Gas Emissions Independent Verification Report

To: Toshiba Corporation

March 24, 2025

Japan Audit and Certification Organization
for Environment and Quality (JACO)

President 
Yoshiaki Okajima

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 for fiscal year 2023 (April 1, 2023 to March 31, 2024) reported to the Organization's "Toshiba Environmental Management Information System" (hereinafter referred to as "EMIS") verification was conducted.

- Scope 1 and Scope 2 Greenhouse gas emissions of 253 domestic and overseas sites of the Organization
- Scope 3 Category 11 Greenhouse gas emissions as defined by the Organization

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.

Verification activities applied in a limited level of assurance verification are less extensive in nature, timing and extent than in a reasonable level of assurance verification.

3. Conclusion

Based on the process and procedures conducted, there is no evidence that the Organization's GHG statement :

- is not materially correct and is not a fair representation of GHG data and information;
- has not been prepared in accordance with the related International Standards on GHG quantification, monitoring and reporting, or to relevant national standards or practices.

Verified greenhouse gas emissions

Scope 1: 210 ktCO₂e, Scope 2: 740 ktCO₂e, Scope1+2: 960 ktCO₂e,

Emission reductions by environmental value: 400 ktCO₂e,

Scope1+2 emissions including reductions by environmental value: 560 ktCO₂e,

Scope 3 Category11: 318,420 ktCO₂e

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