

Greenhouse gas emissions Verification Statement

30 July 2026

TOWA Corporation

Japan Management Association
Sustainability Center
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1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by TOWA Corporation (hereinafter, referred to as “the Organization”) to conduct independent verification on a limited level of assurance. The scope of verification is the following greenhouse gas (GHG) emissions information within the organizational boundary*¹ in its fiscal year 2025 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2025 to 31 March 2026.

1) SCOPE 1 GHG emissions

Direct CO₂ emissions within the organizational boundary by using city gas, LNG, LPG, gasoline and diesel oil

2) SCOPE 2 GHG emissions

Indirect CO₂ emissions within the organizational boundary by using electricity

The objective of this verification is to confirm that the GHG emissions information in the Organization’s applicable scope has been correctly calculated and reported in line with the criteria of the monitoring procedure*², and to express our views as a third party. The Organization’s responsibility is to prepare the Report and report the GHG emissions information, and JMASusC’s responsibility is to express our views on the GHG emissions information of the Report as a third party.

2. Procedure of Verification

GHG emissions information in the Report was verified in accordance with the requirements of ISO14064-3:2019 (Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and the following processes were implemented.

- Assessment regarding the information to specify the GHG emissions in the Report, monitoring procedure, monitoring system and related documents
- Interviews with persons in charge of preparing the Report
- Visiting the Headquarters/Factory and Kyoto East Plant to confirm the monitoring boundary, the data collection processes, and physical monitoring points of supplied energy
- Verifying the evidence for confirmation of the accuracy of GHG emissions information by sampling

3. Conclusion of Verification

Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's GHG emissions information in the Report of fiscal year 2025 was not calculated and reported in conformance with the criteria in all material respects.

Verified GHG emissions (t-CO ₂ e)	
SCOPE 1 ^{*3}	332
SCOPE 2 Market-based ^{*4}	13,420
SCOPE 2 Location-based ^{*5}	19,096
SCOPE 1, 2 Market-based Total ^{*6}	13,751
SCOPE 1, 2 Location-based Total ^{*6}	19,427

NOTE:

*1: Organizational boundary

- TOWA Corporation (Headquarters/Factory, Kyoto East Plant and Kyushu Work)
- BANDICK Corporation
- TOWA LASERFRONT Corporation
- TOWA Korea Co., Ltd.
- TOWA FINE Co., Ltd.
- TOWA (Suzhou) Co., Ltd.
- TOWA (Nantong) Co., Ltd.
- TOWAM Sdn.Bhd.
- TOWA TOOL Sdn.Bhd.

*2: Monitoring procedure of SCOPE 1 and 2

“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.8)”, “IEA Emissions Factors - 2025 Edition” and the “Reporting Procedure” prepared by the Organization

*3: Emission factor for city gas consumption: Emission factors under GHG emissions reporting system of Japan

*4: Emission factor for electricity consumption (Market-based)

- Japan: Basic emission factors for each electricity supplier and menu under Japan's Mandatory GHG Accounting and Reporting System
- Overseas: Emission factor for Location-based

*5: Emission factor for electricity consumption (Location-based)

- Japan: Basic emission factors for each general electricity transmission and distribution utility under Japan's Mandatory GHG Accounting and Reporting System
- Overseas: Emission factors in “IEA Emissions Factors - 2025 Edition”

*6: The total for SCOPE 1 and 2 includes figures after the decimal point.