

## Independent Verification Report

To: Toshiba Corporation

October 29, 2018

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

President *Kazuo Tatsukami*



Japan Audit and Certification Organization for Environment and Quality (JACO) has been engaged by TOSHIBA Group to conduct independent verification of its environmental data in the TOSHIBA Environmental Information System (EMIS) prepared under the responsibility of TOSHIBA Group. The aim of this verification is to consider the accuracy of environmental data and to provide a verification opinion.

### 1. Purpose and scope of verification

With regard to GHG emissions information for fiscal year 2017 (April 1, 2017 to March 31, 2018) reported to Toshiba Group's "Toshiba Environmental Management Information System" (hereinafter referred to as "EMIS") verification was conducted.

- 7 greenhouse gas emissions from TOSHIBA Group's 207 sites of domestic and oversea (Scope 1 and Scope 2 Greenhouse gas emissions)
- Scope 3 Greenhouse gas emissions (Category 11)

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 14064-3:2006; Greenhouse gases - Part 3: Specification with guidance for the validation and verification of greenhouse gas assertions. We conducted the following activities as part of limited assurance

- Hearing to TOSHIBA Group officials who are responsible for identifying and calculating greenhouse gas emissions
- Evaluation of the information (data) used to determine the greenhouse gas emissions, the method of applying the calculation criteria, the method of measuring the data and the assumptions adopted by the company, and examination of description of the GHG report
- 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.

It is our opinion that TOSHIBA Group has established appropriate systems for collection, aggregation and analysis of quantitative data within the scope of our verification.

Verified greenhouse gas emissions

Scope 1: 333 ktCO<sub>2</sub>e, Scope 2: 940 ktCO<sub>2</sub>e, Scope 3: 42,655 ktCO<sub>2</sub>e

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