

Scope, factors, and standards for GHG emissions calculation

Calculated under the following conditions in accordance with the GHG Protocol:

Scope of calculation: Financial control approach (Toyota Tsusho Corporation alone and domestic and overseas consolidated subsidiaries)

Calculation period : (2019 to 2024) January 1 to December 31 of each year
(Fiscal Year 2024) April 1, 2024 – March 31, 2025

Coefficients, standards, etc.:

Scope Classification	(Method for calculating Scope 2)	(Country /Region)	(Target calculation period)	Coefficient
Scope1(*)		Japan		Coefficients from the Ministry of the Environment and Ministry of Economy, Trade and Industry's published "Greenhouse Gas Emissions Calculation and Reporting Manual" available in the target year
		Except Japan	Fiscal years 2019 to 2023	IPCC 2006, 2006 IPCC Guidelines for National Greenhouse Gas Inventories
			Fiscal Year 2024	Coefficients from the Ministry of the Environment and Ministry of Economy, Trade and Industry's published "Greenhouse Gas Emissions Calculation and Reporting Manual" available in the target year, and for some sites, coefficients published by the local environmental authorities.
Scope2	Market standards	Japan	Fiscal years 2019 to 2021	Basic emission factors of "Emission Factors by Electric Utility" published by the Ministry of the Environment and the Ministry of Economy, Trade and Industry
			Fiscal years 2022 to 2024	Adjusted emission factors of "Emission Factors by Electric Utility" published by the Ministry of the Environment and the Ministry of Economy, Trade and Industry
		Except Japan	Fiscal years 2019 to 2021	Country-specific emission factors of IEA Emission Factors
			Fiscal years 2022 to 2024	Coefficients available from the electricity purchase contract party; otherwise, country-specific emission factors from IEA Emission Factors.
	Location criteria	Country-specific emission factors of IEA Emission Factors		

(*) For 6.5 gases, the threshold of the Thermal Management Law standards is used, and only those with "3,000 t-CO₂e/gas type/site" or more are included.