



TOYOBO Co., Ltd.
1-13-1 Umeda
Kita-ku
Osaka
Japan

August 20, 2024

To the President & Representative Director, CEO & Co-COO of TOYOBO Co., Ltd.,

The purpose of this letter is to assist you in informing CDP about the assurance we have provided on the GHG emissions of TOYOBO Co., Ltd. (the "Company") for the fiscal year ended March 31, 2024.

We were engaged by the Company to provide limited assurance on a set of environmental and social performance indicators disclosed in its TOYOBO REPORT 2024 (the "Report") for the fiscal year ended March 31, 2024. A copy of our assurance report is attached to this letter. The assurance report provides a description of the scope of our assurance engagement, the assurance standards used, as well as the conclusions reached.

We conducted our engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000: Assurance Engagements other than Audits or Reviews of Historical Financial Information and ISAE 3410: Assurance Engagements on Greenhouse Gas Statements, issued by the International Auditing and Assurance Standards Board. These Standards require, amongst others, that the assurance team possesses the specific knowledge, skills and professional competencies needed to understand and review sustainability information, and that they comply with ethical requirements, including independence requirements.

The GHG emissions that were the subject of our limited assurance engagement were:

Scope 1 emissions		659	thousand tons-CO ₂
Scope 2 emissions		172	thousand tons-CO ₂
Scope 3 emissions	Category 3	108	thousand tons-CO ₂
	Category 11	2,944	thousand tons-CO ₂

As described in the Report, the reporting boundary used for the reported Scopes 1, 2 and 3 emissions was the Toyobo group (TOYOBO Co., Ltd. on a non-consolidated basis and its domestic and overseas subsidiaries) .

This letter and our assurance report to which it relates are solely for your benefit in accordance with the terms of our assurance engagement. We consent to you providing a copy of this letter, including the attached assurance report to CDP solely for the purpose of the CDP disclosure requirements. KPMG expressly and generally denies any duty to any other third party including CDP and to the maximum extent permitted by law, expressly disclaims and takes no responsibility for the use of this letter or the assurance report to which it relates by CDP or any third party.

Yours sincerely,

Shinnosuke Kayumi

Shinnosuke Kayumi, Partner
KPMG AZSA Sustainability Co., Ltd.
Osaka, Japan