



2nd February 2026

Independent Verification Report

Mr. Yoshinori Isahaya
President and Representative Director
Mitsubishi Gas Chemical Company, Inc.

■ Verification Objective and the Companies' Responsibility

Japan Chemical Quality Assurance Ltd. (hereinafter referred to as JCQA) has conducted independent verification regarding the greenhouse gas (hereinafter referred to as GHG) emissions calculated and aggregated by Mitsubishi Gas Chemical Company Inc. (hereinafter referred to as MGC).

The objective of this verification and JCQA's responsibility are to confirm, from an independent standpoint, whether the calculated GHG emissions were properly calculated, aggregated, and reported based on the calculation standards, and to state our opinion as a third party.

MGC has an obligation to aggregate, calculate, and report GHG emissions with accuracy according to the following calculation standards.

■ Our Independence

JCQA and its verifiers are independent from MGC and its group companies and have no conflicts of interest.

■ Verification Scope

The scope of this verification is as follows:

Organization: MGC's business sites (including KYOUDOU KASANKASUIISO CORP.)

Period: Fiscal Year 2024 (April 2024 to March 2025)

GHG Emissions: Scope1, Scope2 (Market-based, Location-based, including the six greenhouse gases covered by the UNFCCC/Kyoto Protocol and nitrogen trifluoride), and Scope3 (Category 1, 2, 3, 4, 5, 6, 7, 8, 9, 11, 12, 13)

■ Calculation Standards and Verification Standards

【Calculation Standards】

- GX League Calculation, Monitoring, and Reporting Guidelines (Revised April 19, 2024)
- Greenhouse Gas Emissions Calculation and Reporting Manual (Ver. 6.0, March 2025, MoE, Japan)
- GHG Protocol Corporate Accounting and Reporting Standard (REVISED EDITION)
- Calculation and Reporting Standards established by MGC

【Verification Standards】

- GX League Third-Party Verification Guidelines (November 15, 2023)
- JIS Q 14064-3:2023 (ISO14064-3:2019)

■ Verification Method

JCQA conducted following procedures at a limited level of assurance in accordance with the verification standards. 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. Consequently, the assurance level obtained from a limited assurance verification is not as high as that obtained from a reasonable assurance verification.

- This verification applied sampling methods and performed the following procedures for the sites listed on the next page.
- For evaluating the monitoring system, calculation/aggregation system, and quality management/quality assurance mechanisms, interviews were conducted with the aggregation manager at MGC headquarters and the responsible personnel at each site, and relevant documents were reviewed.
- During the on-site verification, JCQA confirmed including, but not limited to the organizational boundary, emission sources, storage facilities, and monitoring points.
- For the calculated data, JCQA verified the unit calorific value and emission factors, reconciled the data used for calculations with supporting documentation, and recalculated.
- A comparison with the previous fiscal year's GHG emissions was performed.
- For items applied for and approved by the GX League, it was determined that they were sufficient to ensure accuracy. The verification confirmed that these items were applied and used appropriately in the calculations.

■ Verification Result

As a result of verifying the GHG emissions calculated and reported by MGC, nothing came to our attention that caused us to believe that the GHG emission information contained therein was not calculated and reported, in all material respects, in accordance with the calculation standards, or that the collection and aggregation mechanisms were not reasonably established and operated.



Takeshi Takahashi

President

Japan Chemical Quality Assurance Ltd.

Shinbashi-SY Build.7F, 1-14-2, Nishi-Shinbashi, Minato-ku, Tokyo

Verification Result Details

【Organizational Boundaries】

Operational Control Approach, Financial Control Approach, Equity Share, Others

【Business establishments subject to sampling and site inspection】

・ Kashima Plant, ・ Yamakita Plant, ・ Yokkaichi Plant, ・ Mizushima Plant, ・ Niigata Plant

【GHG emissions verified】

Amount of GHG emissions Scope1	:	528,715 ton-CO ₂ e
Amount of GHG emissions Scope2		
Location based without deduction*	:	189,635 ton-CO ₂ e
Market based with deduction*	:	140,286 ton-CO ₂ e

[for GX-league]

Amount of GHG emissions Scope1	:	528,709 ton-CO ₂ e
Amount of GHG emissions Scope2	:	172,999 ton-CO ₂ e
Deductible amounts *	:	34,016 ton-CO ₂ e

* based on Non-Fossil Certificate and Green Energy Certificate

【Scope3】 : 7,577,239 ton-CO₂e

[Breakdown]

Category1	Purchased Goods and Services	:	3,368,017 ton-CO ₂ e
Category2	Capital Goods	:	267,613 ton-CO ₂ e
Category3	Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	:	121,949 ton-CO ₂ e
Category4	Upstream Transportation and Distribution	:	279,554 ton-CO ₂ e
Category5	Waste Generated in Operations	:	14,898 ton-CO ₂ e
Category6	Business Travel	:	329 ton-CO ₂ e
Category7	Employee Commuting	:	910 ton-CO ₂ e
Category8	Upstream Leased Assets	:	2,994 ton-CO ₂ e
Category9	Downstream Transportation and Distribution	:	148,160 ton-CO ₂ e
Category11	Use of Sold Products	:	405,913 ton-CO ₂ e
Category12	End-of-Life Treatment of Sold Products	:	2,955,859 ton-CO ₂ e
Category13	Downstream Leased Assets	:	11,043 ton-CO ₂ e

【Verification Conclusion】

Unmodified conclusion, Modified conclusion, Adverse conclusion,
 Disclaimer of conclusion

E.O.F