

Organizational Boundary, Emission Factors and Calculation Methodologies for GHG Emissions (Scope1,2)

GHG emissions were calculated in accordance with the GHG Protocol under the following assumptions:

Organizational boundary:

Financial control approach (Toyota Tsusho Corporation and its consolidated subsidiaries in Japan and overseas)

Reporting period:

CY2019-CY2024: January 1 to December 31

FY2024 onward: April 1 to March 31

Emission Factors and Calculation Methodologies by Scope

Scope	Scope 2 accounting approach	Region	Period	Emission factors
Scope1*		Japan		Emission factors from the Ministry of the Environment and Ministry of Economy, Trade and Industry's published "Greenhouse Gas Emissions Calculation and Reporting Manual" applicable to the reporting year.
		Outside Japan	CY2019- CY2023	IPCC 2006, 2006 IPCC Guidelines for National Greenhouse Gas Inventories
			FY2024 onward	Emission factors 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, emission factors published by the local environmental authorities.
Scope2	Market-based	Japan	CY2019- CY2021	Basic emission factors of "Emission Factors by Electric Utility" published by the Ministry of the Environment and the Ministry of Economy, Trade and Industry
			CY2022 onward	Adjusted emission factors of "Emission Factors by Electric Utility" published by the Ministry of the Environment and the Ministry of Economy, Trade and Industry
		Outside Japan	CY2019- CY2021	Country-specific emission factors of IEA Emission Factors
			CY2022 onward	Emission factors available from the supplier-specific emission factors; otherwise, IEA country-specific emission factors
	Location-based	IEA country-specific emission factors		

*Process emissions and fugitive emissions are included only when they exceed 3,000 t-CO₂e per gas type per site, in accordance with Japanese regulatory thresholds.