



Verification Report on the Greenhouse Gas Emissions

June 17, 2024

To:
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President
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■ Objective of Verification

This verification is performed with regard to the greenhouse gas (GHG) emissions in Scopes 1, 2, and 3 (Categories 1, 3 and 12) in fiscal year 2023 reported by the Shin-Etsu Group, including consolidated subsidiaries inside and outside Japan. The objective is to enable the Responsible Care Verification Center to perform the verification and express its opinions as a third party.

■ Outline of Verification

- (1) The verification covered Scopes 1, 2, and 3 (Categories 1, 3 and 12) and was undertaken at a limited-warrant level.
- (2) The verification was performed using ISO 14064-1:2018 (JISQ 14064-1:2023) and 3:2019 (JISQ 14064-3:2023) as the judging criteria and the GHG Emissions Accounting and Reporting Manual Ver. 5.0 (Ministry of the Environment and Ministry of Economy, Trade and Industry) as a reference for the calculation.
- (3) The verification covered Shin-Etsu Chemical Co., Ltd. and its consolidated subsidiaries inside and outside Japan. Furthermore, with regard to the Gunma Complex of Shin-Etsu Chemical Co., Ltd., we conducted a detailed sampling inspection involving the verification of the accuracy, etc. of the following: the total GHG emissions and the scope of data collection related to inventories related to such emissions; the original data; the methods of data collection and calculation based on procedure manuals; and the calculated figures.
“Fiscal year 2023” refers to the period from April 1, 2023 to March 31, 2024 for companies inside Japan and the period from January 1, 2023 to December 31, 2023 for companies outside Japan.
- (4) The investigation and confirmation were performed through a question-and-answer process based on the materials presented and explained by the responsible person at the headquarters and by the responsible person and the assigned persons at the Complex of Shin-Etsu Chemical Co., Ltd.

■ Results of Verification

The results of the verification undertaken on June 7, 11, and 12, 2024, were that it was confirmed that the GHG emissions of the Shin-Etsu Group and the procedures for data handling and calculation in the Gunma Complex are appropriate, and that no serious errors were found with regard to the accuracy of the data.

■ Opinions on Verification

The verification team has confirmed that, with regard to calculations of GHG emissions, Shin-Etsu Group is continually strengthening its data collection organization and training its staff to improve accuracy while also working to raise the level of its operations across the company.

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