

Reporting Criteria for 2023 GHG Emission (Scope 1 and 2) in the *Integrated Report 2024*

■ Period Covered

January 1, 2023 to December 31, 2023

■ Reporting Boundary

Noritsu Koki Co., Ltd. and the consolidated subsidiaries (Teibow Co., Ltd, Teibow Nib Manufacturing (Chang Shu) Co., Ltd, Soliton Corporation, AlphaTheta Corporation, AlphaTheta EMEA Limited, AlphaTheta (Shanghai) Co., Ltd., PEAG, LLC dba JLab)

*Emissions are consolidated on the basis of the operational control approach

■ Reporting GHG

Energy-related CO₂ and nonenergy-related energy CO₂, CH₄, N₂O, HFCs

*No emissions record of HFCs in 2023

■ Calculation Methodology

- Scope 1: Amount of fuel used × GHG Emission factor (CO₂, CH₄, N₂O)^{*1}

*1 Energy-related CO₂ emission factors are used with reference to “Greenhouse Gas Emission Calculation and Reporting Manual” (Ver4.9) by the Ministry of the Environment and the Ministry of Economy, Trade and Industry of Japan. Non-energy-related emission factors for CO₂, CH₄, N₂O, HFCs are used with reference to Ver5.0 of the same reporting manual.

- Scope 2: Amount of electricity used × CO₂ emission factor^{*2} (no use of purchased heating)

*2 Japan: The latest supplier-specific emission factors published each year by the Ministry of the Environment are used

Other countries: The latest emission factors published by each government are used (China: 生态环境部、国家统计局关于发布 2021 年电力二氧化碳排放因子的公告, UK: The UK Government GHG Conversion Factors for Company Reporting 2023, US: Emission Factors for Greenhouse Gas Inventories (Last Modified: 12 September 2023))

CO₂ emission factor for the purchased electricity from renewable energy sources is calculated as zero

Scope 2 emissions are market-based

- Global Warming Potential: Values based on IPCC Fifth Assessment Report (AR5) are used