



September 30, 2024

TRANSLATION

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### Notice of Updated Disclosure Based on TCFD Recommendations

Macnica Holdings, Inc. (the "Company") announces that the Company has undergone a third-party verification by the Japan Management Association GHG Certification Center to ensure the appropriateness of the greenhouse gas (GHG) calculation methods and scope, with the aim of improving the accuracy and reliability of the disclosed GHG data for FY2023. As a result, we have updated the actual GHG emissions for Scope 1, 2, and 3, and expanded the scope of the CDP Supply Chain Program. Consequently, we have also updated the actual GHG emissions for Scope 3, which are provided as reference information. Please see the details below.

#### Metrics and Targets

##### 1. Macnica Group (excluding Glosel Group)

Item	Scope		Emissions (t-CO <sub>2</sub> )			
			FY2022 <sup>3</sup>	FY2023 Before Correction	FY2023 After Correction	Year-over-year After Correction
Scope 1	Including overseas consolidated subsidiaries <sup>1</sup>		719.88	846.08	866.88	+20.4%
Scope 2	Including overseas consolidated subsidiaries		1,267.48	1,022.35	1,025.90	△19.1%
Scope 3	(1)	Including Scope 3 downstream emissions of overseas consolidated subsidiaries (using the traditional input-output table)	4,753,484.44	4,052,011.16	4,051,770.15	△14.8%
	(2)	The target scope is as above (data for Category 1 products using the CDP Supply Chain Program <sup>2</sup> )	---	1,539,998.75	1,202,961.16	(Reference) First calculation for FY2023
Total Emissions	Total emissions for Scope 1 to 3 based on the above Scope 3	(1)	4,755,471.81	4,053,879.59	4,053,662.93	△14.8%

	classification	(2)	---	1,541,867.18	1,204,853.93	(Reference) First calculation for FY2023
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## 2. Glosel Group

We hereby inform you that Glosel Co., Ltd. became a consolidated subsidiary on March 6, 2024, for your reference.

Item	Scope	Emissions (t-CO <sub>2</sub> )			
		FY2022	FY2023 Before Correction	FY2023 After Correction	Year-over-year After Correction
Scope 1	Including overseas consolidated subsidiaries	32.32	30.15	30.07	△7.0%
Scope 2	Including overseas consolidated subsidiaries	277.08	166.47	167.79	△39.4%
Scope 3	Including Scope 3 downstream emissions of overseas consolidated subsidiaries	280,479.15	364,782.78	364,681.54	+30.0%
Total Emissions	Total emissions for Scope 1 to 3	280,788.54	364,979.40	364,879.40	+29.9%

## 3. Macnica Group (including Glosel Group)

These figures are the sum of 1 and 2 (above). We will use this combined figure as the official figure for the Macnica Group in our future external announcements, such as our CDP response. We have undergone a third-party verification by the Japan Management Association GHG Certification Center, with the aim of improving the accuracy and reliability of the disclosed GHG data for FY2023, and received a verification report.

Item	Scope	Emissions (t-CO <sub>2</sub> )			
		FY2022	FY2023 Before Correction	FY2023 After Correction	Year-over-year After Correction
Scope 1	Including overseas consolidated subsidiaries	752.20	876.23	896.95	+19.2%
Scope 2	Including overseas consolidated subsidiaries	1,544.56	1,188.82	1,193.69	△22.7%
Scope 3 <sup>4</sup>	(1) Including Scope 3 downstream emissions of overseas consolidated subsidiaries (using the traditional input-output table)	5,033,963.58	4,416,492.27	4,416,150.02	△12.3%
	(2) The target scope is as above (data for Category 1 products using the CDP Supply Chain Program)	---	1,904,479.86	1,567,341.03	(Reference) First calculation for FY2023
Total Emissions	Total emissions for Scope 1 to 3 based on the above Scope 3	(1) 5,036,260.34	4,418,557.32	4,418,240.66	△12.3%

	classification	(2)	---	1,906,544.91	1,569,431.67	(Reference) First calculation for FY2023
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Until last year, emissions from Scope 3 Category 1 (products) were calculated using only “purchase amount x emission factor,” which meant that as sales (purchase amount) increased, emissions increased proportionally. From this year, the CDP Supply Chain Program has been used to identify suppliers with high emissions, obtain primary data on their emissions and publish emissions based on a calculation logic that reflects suppliers' reduction efforts as reference information. In replacing the data, the accuracy and reliability of the information provided by each supplier is verified and assessed based on certain criteria. For suppliers and others who do not meet these criteria, sector averages (secondary data) provided by the CDP are used.

On May 8, 2024, the Macnica Group as a whole, including Glosel Co., Ltd., obtained a SBT Certification. On this certification, we set GHG emissions reduction targets and are promoting efforts to reduce CO<sub>2</sub> emissions in our business activities. To achieve the "1.5°C target" of the Paris Agreement, Macnica will continue its proactive efforts to reduce its environmental impact.

(Notes)

1: The consolidated subsidiaries as of the end of each fiscal year are included in the calculation. As for Glosel Co., Ltd. which became a consolidated subsidiary of the Company on March 6, 2024, the above calculations are based on the policy of consolidated financial statements for FY2023, and cover only assets. (PL portion is not included.)

2: To reflect the emissions reduction efforts of our suppliers, we use the CDP Supply Chain Program to obtain primary data (emissions intensity based on sales per supplier) and secondary data (sector averages provided by CDP), which are verified and used to replace Scope 3 emissions from Category 1 products. Please note that the scope of suppliers whose emissions are replaced has been expanded since the previous announcement on June 25, 2024 to include all suppliers, resulting in further differences.

3: The figures are slightly different from those disclosed in last year's TCFD disclosure, as the calculation of Scope 3 emissions for FY2022 was reviewed during the application process to obtain SBT certification.

4: Scope 3 calculations overlapping between Macnica Group and Glosel Group have been deducted.