LRQA Independent Assurance Statement

Relating to TORAY INDUSTRIES, INC.'s Environmental and Social Data for the fiscal year 2025 within its Sustainability Report 2026

This Statement has been prepared for TORAY INDUSTRIES, INC. in accordance with our contract.

Terms of Engagement

LRQA Limited ("LRQA") was commissioned by TORAY INDUSTRIES, INC. ("the Company") to provide independent assurance on its environmental and social data for the fiscal year 2025[1] within its Sustainability Report 2026 ("the report"), against the assurance criteria below to a limited level of assurance and at the materiality of the professional judgement of the verifier using ISAE 3000 (Revised) and ISO 14064-3:2019 for Greenhouse gas ("GHG") emissions.

Our assurance engagement covered the operations and activities relating the Company, its consolidated subsidiaries, and its affiliated companies in Japan and overseas and specifically the following requirements:

- Verifying conformance with the Company's reporting methodologies;
- Evaluating the accuracy and reliability of data for the selected environmental and social indicator listed below;

Environmental [2]

- Scope 1 GHG emissions (tCO_2e) [3]
- Scope 2 GHG emissions [market-based and location-based] (tCO_2e) [3]
- Scope 3 GHG emissions (Categories1-9, 11-14) (tCO_2e) [3]
- Energy consumption (GJ) [3]
- The amount of Industrial Waste[3,4], Water Use, Waste Water, SOx, NOx, Dust, VOC, COD (tonnes) [5]

Social

- Lost Time Injury Frequency Rate , Number of fatal accidents[6]
- Tier-1 Process Safety Events [7]

Our assurance engagement excluded the data and information of the Company's suppliers, contractors and any third-parties mentioned in the report.
LRQA's responsibility is only to the Company. LRQA disclaims any liability or responsibility to others as explained in the end footnote. The Company's responsibility is for collecting, aggregating, analysing and presenting all the data and information within the report and for maintaining effective internal controls over the systems from which the report is derived. Ultimately, the report has been approved by, and remains the responsibility of the Company.

LRQA's Opinion

Based on LRQA's approach nothing has come to our attention that would cause us to believe that the Company has not, in all material respects:

- Met the requirements above
- Disclosed accurate and reliable environmental and social data which is summarised in Table 1 below.

The opinion expressed is formed on the basis of a limited level of assurance[8] and at the materiality of the professional judgement of the verifier.

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[1] *Environmental data covers 1 April 2025 to 31 March 2026(However, for overseas affiliated companies, from January 1, 2025 to December 31, 2025). Social data covers 1 January 2025 to 31 December 2025.*
[2] *GHG quantification is subject to inherent uncertainty.*
[3] *The scope of energy and GHG emissions is covered the head Office of the Company, 13 factories and other 10 operating sites in Japan, as well as domestic and overseas affiliate companies.*
[4] *Industrial Waste cover breakdown type.*
[5] *The scope is covered 13 factories and 2 sites of the Company in Japan.*
[6] *The scope is covered the Company, its 43 consolidated subsidiaries, 10 affiliated companies in Japan and overseas companies. The contractors worked in Japan is also included.*
[7] *The scope is covered the Company, its 43 consolidated subsidiaries, 10 affiliated companies in Japan and overseas companies.*
[8] *The extent of evidence-gathering for a limited assurance engagement is less than for a reasonable assurance engagement. Limited assurance engagements focus on aggregated data rather than physically checking source data at sites. Consequently, the level of assurance obtained in a limited assurance engagement is lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.*