

Independent Assurance Report

Mr. Shuichi Ishibashi
Member of the Board Global CEO and Representative Executive Officer
Bridgestone Corporation

We, SOCOTEC Certification Japan (hereafter "SOCOTEC"), have performed a limited assurance engagement, in response to the entrustment from Bridgestone Corporation (hereafter "the Company") in order to provide an opinion as to whether the subject matter information ("Calculation results of Environmental and Social data (1 January 2022 to 31 December 2022)" and "Calculation results of Site visit (1 January 2022 to 31 December 2022)") of the Company meets the criteria in all material respects.

1 Subject Matter Information and Criteria

The subject matter information for our assurance is "a report on GHG Emissions, Environmental and Social Data (shown in APPENDIX)" covering the operations and activities of the Company's Manufacturing and Non-manufacturing sites in Japan and overseas as listed in the "Calculation results of Environmental and Social data (1 January 2022 to 31 December 2022)" and "Calculation results of Site visit (1 January 2022 to 31 December 2022)".

The criteria for preparing subject matter information is "Procedure Manuals of Environmental and Social data (1 January 2022 to 31 December 2022)".

2 Management Responsibility

"Calculation results of Environmental and Social data (1 January 2022 to 31 December 2022)" and "Calculation results of Site visit (1 January 2022 to 31 December 2022)" was prepared by the management of the Company, who is responsible for the integrity of the assertions, statements, and claims made therein (including the assertions over which we have been engaged to provide limited assurance), the collection, quantification and presentation of all data and information in the report, and applied criteria, analysis and publication.

The management of the Company is responsible for maintaining adequate records and internal controls that are designed to support the reporting process and ensure that "Calculation results of Environmental and Social data (1 January 2022 to 31 December 2022)" and "Calculation results of Site visit (1 January 2022 to 31 December 2022)" is free from material misstatement whether due to fraud or error.

3 Assurance Practitioner's Responsibility

The responsibility of SOCOTEC is to express a limited assurance conclusion as to whether the subject matter information has been prepared in compliance with the criteria in all material respects.

SOCOTEC performed limited assurance engagement in accordance with the verification procedures stipulated by SOCOTEC and "ISO14064-3: Specification with guidance for the verification and validation of greenhouse gas statements" and the International Standard on Assurance Engagements (ISAE) 3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" of International Auditing and Assurance Standards Board (IAASB).

The procedures implemented in the limited assurance engagement are limited in their type, timing and scope as compared to the procedures implemented in the reasonable assurance engagement. As a result, our limited assurance engagement does not provide as high assurance as reasonable assurance engagement.

Our procedures performed depend on the assurance professional practitioner's judgement, including the risk of material misstatement, whether due to fraud or error. Our conclusion was not designed to provide assurance on internal controls.

We believe that we have obtained the evidence to provide a basis for the conclusion for limited assurance.

4 Assurance Procedures

The procedures that SOCOTEC has conducted are based on professional judgment and include, but are not limited to:

- Evaluation of policies and procedures created by the Company in relation to subject matter information
- Questions to the Company personnel to understand the above policies and procedures
- Verification that the target project meets eligibility requirements
- Matching with the basis data by trial calculation and recalculation
- Obtaining and collating material for important assumptions and other data
- We visited the headquarters and Tochigi Plant of the Company, SHENYANG BRIDGESTONE CO., LTD., BRIDGESTONE (TIANJIN) TIRE CO., LTD. as verification sites in order to confirm the calculation structure and procedures, data collection and implementation status of record control.

5 Statement of Our Independence, Quality Control and Competence

SOCOTEC has introduced and maintained a comprehensive management system that conforms to the accreditation requirements of "ISO17021 Conformity assessment -- Requirements for bodies providing audit and certification of management systems". In addition, we have also established a management system according to "ISO14065 Greenhouse gases -- Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition". These meet the requirements of International Standard on Quality Control 1 by the International Auditing and Assurance Standards Board and Code of Ethics for Professional Accountants by International Ethics Standards Board for Accountants. We maintain a comprehensive quality control system that includes ethical rules, professional standards and documented policies and procedures for compliance with applicable laws and regulations.

The SOCOTEC Group is a comprehensive third-party organisation in inspection, testing and certification operations, and conducts management system certification services and training services related to quality, environment, labour and information security in countries around the world. Engaged in performance data and sustainability report assurance of environmental and social information, SOCOTEC affirms that it is independent of the organisation that has ordered the assurance engagement, its affiliated companies, and stakeholders, and that there is no possibility of impairing impartiality or conflict of interest.

We assure that the team engaged in the assurance is selected based on knowledge, experience in the relevant industry, and the competence requirements for this assurance engagement.

6 Use of Report

Our responsibility in performing our limited assurance activities is to the management of the company only in accordance with the terms for this engagement as agreed with the Company. We do not therefore assume any responsibility for any other purpose or to any other person or organisation.

7 Our Conclusion

On the basis of our procedures performed and evidence obtained nothing has come to our attention that causes us to believe that the subject matter information is not, in all material respects, prepared and reported in accordance with the stated criteria.

SOCOTEC Certification Japan



Seigo Futaba
Managing Director
7 June 2023

GHG Emissions, Environmental and Social Data

Table 1 Greenhouse gas emissions

Unit: x10³ t-CO₂

Item		Manufacturing sites	Non-manufacturing sites	Total
Direct GHG emissions (Scope 1) CO ₂ Note 1, 3	CO ₂	1,711	78	1,789
	CH ₄ + N ₂ O	5	0.3	5
	Subtotal	1,716	79	1,794
Energy indirect GHG emissions (Scope 2) Market-based CO ₂ Note 1, 2, 3	CO ₂	1,370	133	1,503
	Subtotal	1,370	133	1,503
Energy indirect GHG emissions (Scope 2) Location-based CO ₂ Note 1, 2, 3	CO ₂	2,057	140	2,197
	CH ₄ + N ₂ O	8	0.5	9
	Subtotal	2,065	141	2,206
GHG emissions (Scope 1 & 2 Total) Market-based CO ₂ Note 4	CO ₂	3,081	211	3,292
	CH ₄ + N ₂ O	13	0.8	14
	Subtotal	3,093	212	3,306
Other indirect GHG emissions (Scope 3) Ref.Note 3				109,688
Breakdown	Category 1			11,995
	Category 2			1,011
	Category 3			496
	Category 4			653
	Category 5			147
	Category 6			17
	Category 7			59
	Category 9			272
	Category 10			3
	Category 11			93,029
	Category 12			1,898
	Category 14			57
Category 15			49	

Note 1: Shows the sum of Scope 1 & 2 of separately calculated energy-related CH₄ and N₂O emissions.

Note 2: Scope 2 location-based and market-based are as defined in the GHG Protocol Scope 2 Guidance 2015.

Note 3: Values are the aggregate results for each category, including values smaller than decimal place, and do not apparently match the aggregate results for each category.

Note 4: CH₄ and N₂O are the sum of values using location-based.

Table 2 Environmental Data

Item	Numerical value	Unit
Amount of raw materials used	4,389	thousand tonnes
Ratio of recycled and renewable material	38	%
(Ratio of renewable material)	26	%
(Ratio of recycled material)	12	%
Total energy consumption (Manufacturing sites & Non-manufacturing sites) Note 1	45,132	x10 ³ GJ
(from Total energy consumption (renewable))	4,702	x10 ³ GJ
(from Total energy consumption (non-renewable))	40,429	x10 ³ GJ
Energy consumption (fuel)	25,959	x10 ³ GJ
(from renewable sources)	315	x10 ³ GJ
Energy consumption (purchased electricity)	5,012	x10 ³ MWh
(from renewable sources)	1,189	x10 ³ GJ
Energy consumption (purchased steam)	1,111	x10 ³ GJ
Energy consumption (self-generated renewable electricity from non-fuel sources; solar, etc.)	30	x10 ³ MWh
Electricity sold	25	x10 ³ MWh
Total water withdrawal	68,039	x10 ³ m ³
Water withdrawal (surface water)	3,217	x10 ³ m ³
Water withdrawal (groundwater)	8,942	x10 ³ m ³
Water withdrawal (water supply, industrial water)	16,954	x10 ³ m ³
Water withdrawal (seawater)	38,927	x10 ³ m ³
Total water withdrawal in water stress area	2,712	x10 ³ m ³
Water withdrawal in water stress area (surface water)	438	x10 ³ m ³
Water withdrawal in water stress area (groundwater)	641	x10 ³ m ³
Water withdrawal in water stress area (water supply, industrial water)	1,633	x10 ³ m ³
Water withdrawal in water stress area (seawater)	0	x10 ³ m ³
Contribution to CO ₂ reduction by rolling resistance, etc. (compared with 2020)	2,854	x10 ³ t-CO ₂
NOx emissions	1,875	tonne

SOx emissions	500	tonne
Volume of waste generated	285	thousand tonnes
Volume of recycled waste	268	thousand tonnes
Recycling waste rate	94	%
Volume of waste to landfill	17	thousand tonnes
Volume of regulated hazardous waste generated	25	thousand tonnes
Volume of regulated hazardous waste recycled	21	thousand tonnes
Volume of regulated hazardous waste to landfill	3	thousand tonnes
Product Circularity Note 2	98	%
Resource productivity	936	million JPY /thousand tonnes
Sites with ISO 14001 certification	100	%

Note 1: Conducting review of Energy intensity (energy consumption per unit of sales).

Note 2: The ratio of beneficial next use of used tires collected by its shops/stores (based on the number of shops/stores and contracts with processing companies).

Table 3 Social Data

Item	Numerical value
Lost-time injury frequency rate of employees and temporary staff	2.74
Lost-time injury frequency rate of contractors	0.62
Serious injury rate of employees and temporary staff	0.08
Serious injury rate of contractors	0.06
Occupational illness frequency rate of employees and temporary staff	0.68
Female ratio	
– Japan	12.2 %
– Bridgestone Corporation (included in Japan)	8.5 %
– Americas	12.6 %
– Europe, Russia, Middle East, India and Africa	12.6 %
– China, Asia Pacific	9.7 %
– Total	12.0 %

Note: During the social data verification, the number of deaths of employees and temporary workers, as well as those of subcontractors, were verified.