

Bridgestone Group Basis of actual calculation for GHG emissions (as of June 2026)

1. Scope of calculation

The scope of calculation covers the value chain of Bridgestone Group's major products (Scope1, 2 and 3 of the GHG protocol).

* Category 8 and 13 are excluded from the 15 categories in Scope 3.

2. Reference Standards for calculation

ISO14064-1 Part 1	Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals (March, 2006)
WBCSD/WRI	A Corporate Accounting and Reporting standard (revised edition, March 2004)
WBCSD/WRI	Corporate Value Chain (Scope3) Accounting and Reporting Standard (September 2011)
WBCSD/WRI	Product Lifecycle Accounting and Reporting Standard (September 2011)
The Japan Automobile Tyre Manufacturers Association, Inc.	Tyre LCCO2 Calculation Guidelines Ver. 3.0.1 (2021)

3. GHG emissions estimation basis

GHG calculation for operations was based on most recently available measured data and referenced to standards listed in above item 2. However, at present, some GHG calculation data include estimation, so we seek to continue improving this area for further transparency and data accuracy.

(1) Scope 1 and 2

Calculated by multiplying the consumption of energy (fuel, electricity, heat/steam) associated with the operation at the Group's sites by the GHG emission factor* for each energy. At manufacturing sites, relevant energy consumption refers to energy used in product manufacturing. At non-manufacturing sites, it refers to energy consumed for facility operations and related activities.

*GHG emission factors by production site/consumed energy are referenced from the

standards mentioned in item 2 and/or the standards listed below.

- GHG Protocol, Emission Factors from Cross Sector Tools, March 2024, developed by WRI and WBCSD
- International Energy Agency (IEA) – GHG Emission Factors 2025
- Law Concerning the Promotion of Measures to Cope with Global Warming
- US EPA eGRID

(2) Scope 3 (Category 1: Purchased goods and services)

In the tire business, calculated by multiplying the amount of raw materials used by the Group by the GHG emission factor* for each raw material.

For businesses other than the above, GHG emission estimation are based on the amount of raw material procurement, the composition of raw materials for main products, sales, etc.

*For GHG emission factors, refer to LCI (Life Cycle Inventory) databases such as Sphera, Ecoinvent ver.3.11, USLCI (U.S. Life Cycle Inventory), and AIST-IDEA ver.3.5.

(3) Scope 3 (Category 2: Capital goods)

In the case of tangible assets, the amount of transfer from construction for each item is assumed to represent capital expenditures; for intangible assets, the amount of acquisition for each item in "Goodwill" and "Trademarks" is assumed to represent capital expenditures; and for "Software" under intangible assets, the amount of transfer of accounts is assumed to represent capital expenditures. These figures are taken from the annual amounts stated in the "Goodwill and Intangible Assets" section of the most recent annual securities report.

This category is calculated by multiplying each of these annual amounts by the corresponding GHG emission factor from AIST-IDEA ver.3.5.

(4) Scope 3 (Category 3: Fuel and energy related activities not included in Scope 1 or 2)

Calculated by multiplying energy consumption by the GHG emission factor from the Department for Environment, Food & Rural Affairs (DEFRA).

(5) Scope 3 (Category 4: Upstream transportation and distribution)

Upstream transportation and distribution includes both land and sea transportation.

For land transportation, calculated based on the Group's distribution volume.

For tire business in marine transportation, calculated based on actual distribution volume and transportation distance. For other businesses, GHG emissions are estimated from

distribution volume and sales.

(6) Scope 3 (Category 5: Waste generated in operations)

Calculated by multiplying the amount of waste generated by the Group by the GHG emission factor from the Ministry of the Environment's "Emission Factor Database for Calculating Greenhouse Gas Emissions by Organizations through Supply Chain (ver.3.5)".

(7) Scope 3 (Category 6: Business travel)

Calculated by multiplying the number of Group's employees by the GHG emission factor provided by the Ministry of the Environment's "Emission Factor Database for Calculation of Greenhouse Gas Emissions by Organizations through Supply Chain (ver.3.5)".

(8) Scope 3 (Category 7: Employee commuting)

Calculated by multiplying the number of Group's employees by the GHG emission factor provided by the Ministry of the Environment's "Emission Factor Database for Calculation of Greenhouse Gas Emissions by Organizations through Supply Chain (ver.3.5)".

(9) Scope 3 (Category 9: Downstream transportation and distribution)

Calculated by, GHG emissions per unit of sales are calculated from partial Group stores and multiplied by the Group's total sales.

(10) Scope 3 (Category 10: Processing of sold products)

Calculated by the amount of power consumed when installing a tire onto a wheel by multiplying the electricity required to install each tire by the number of tires sold, and then multiplying by the Ministry of the Environment's "Emission Factors by Electricity Supplier".

(11) Scope 3 (Category 11: Use of sold products)

Calculated by fuel consumption data quoted from International Council on Clean Transportation and Department for Environment, Food & Rural Affairs (DEFRA) based on "Tyre LCCO₂ Calculation Guidelines Ver.3.0.1" (Japan Automobile Tire Manufacturers Association).

(12) Scope 3 (Category 12: End-of-life treatment of sold products)

For the tire business, disposal options are classified with reference to statistical data for Japan, the United States, and the EU, respectively, and with reference to data from the UL PCR (Product Category Rule) for tires, which is updated regularly, for other countries and

regions. The number of processed tires is set as the number of tires sold by our group in the relevant year, broken down by country and region.

This category of the tire business is calculated by multiplying the number of items that fall under landfill treatment and incineration treatment, among the classified disposal options, by the corresponding AIST-IDEA ver.3.5 emission factors, respectively.

This category of businesses other than the above is calculated by multiplying the amount of product waste estimated from the amount of raw materials procured by the Group by the GHG emission factor* of each raw material.

*For GHG emission factors, refer to LCI (Life Cycle Inventory) databases such as Ecoinvent ver.3.11 and AIST-IDEA ver.3.5.

(13) Scope 3 (Category 14: Franchises)

Calculated by calculating the GHG emissions per representative franchise store and multiplying by the number of franchise stores.

(14) Scope 3 (Category 15: Investments)

Calculated by multiplying the ratio of the number of shares held by the Group to the total number of issued shares of the investee by the investee's Scope 1 and 2

4. Notices

Since the disclosure of "GHG reduction target" achievements through our CSR report 2011, third party reviews and comments are closely considered when updating GHG calculation methods for further accuracy. Actual base year (2011) figures have also been altered along with this updating process.

The major changes made in calculation methods after disclosure of target achievement in Bridgestone Group Integrated Report 2026 are given below.

Target	Details of change
Scope 1, 2	<p>The organizational boundary subject to calculation has been revised and expanded from the perspective of compliance with the operational control approach defined in the GHG Protocol's "A Corporate Accounting and Reporting Standard."*</p> <p>* With regard to the progress of the Company's targets (Milestone 2030) based on the 2011 baseline year, only</p>

	<p>manufacturing sites excluding discontinued operations are included, in order to maintain consistency with past reporting.</p>
Scope 3	<p>Updated each emission factor in line with the revision of the Japan Automobile Tire Manufacturers Association " Tyre LCCO₂ Calculation Guidelines" (ver.2.0 ⇒ ver.3.0.1), which is the main reference source for GHG emission factors.</p> <p>In the calculation for Scope 3 Category 1 of the tire business, GHG emission factors were set for each raw material item using LCI (Life Cycle Inventory) databases such as Sphera, Ecoinvent ver.3.11, USLCI (U.S. Life Cycle Inventory), and AIST-IDEA ver.3.5, enabling a more detailed calculation.</p> <p>In the calculation for Scope 3 Category 2, a more detailed calculation was performed by multiplying the GHG emissions from IDEA corresponding to the amounts of tangible and intangible fixed assets, as reported in the securities report for the relevant year.</p> <p>Fuel consumption data quoted from the International Council on Clean Transportation and the Department for Environment, Food & Rural Affairs (DEFRA) is introduced for calculation in Scope 3 Category 11.</p> <p>In calculations for Scope 3 Category 12, the statistical data for country/region-specific tire disposal options was changed from WBCSD data to UL PCR (Product Category Rule) for tires, updating it to more recent data.</p>

Calculation of actual results is based on preconditions deemed reasonable by our group at the time of disclosure (June, 2026). GHG calculation methods including measures to reduce emissions will be reviewed regularly by paying close attention to changing social conditions and our business environment.