

GHG VERIFICATION OPINION STATEMENT

Company: Toyota Material Handling North America (TMHNA)

Scope: FYE 2026 Scope 1 and 2 | Limited Assurance

TMHNA offers material handling products and solutions, helping solve wide-ranging challenges in warehousing and distribution. TMHNA represents the combined operations of two affiliated companies: Toyota Material Handling, Inc. (TMH) and Raymond Consolidated Corporation (Raymond). TMHNA is a member of the Toyota Industries Corporation ("TICO") group companies. TMHNA's approximately 300 locations are spread across the United States, Canada and Mexico.

Engagement Scope

Atveris was engaged by TMHNA to perform an independent verification of its GHG inventory for the period April 1, 2025, to March 31, 2026 (FYE 2026), with the objective of providing limited assurance on Scope 1 and Scope 2 emissions and assessing whether the inventory is prepared, in all material respects, in accordance with the stated criteria.

The verification was conducted in accordance with the ISO 14064-3:2019 Standard, applying the principles and requirements of the GHG Protocol Standards listed below as the verification criteria:

- Scope 1 emissions - WRI/WBCSD: Greenhouse Gas Protocol: A Corporate Accounting and Reporting Standard, Revised Edition ('GHG Protocol')
- Scope 2 emissions - WRI: GHG Protocol Scope 2 Guidance: An Amendment to the GHG Protocol Corporate Standard ('Scope 2 Guidance')

Responsible Parties

TMHNA is responsible for the preparation and presentation of the GHG statement in accordance with the stated criteria.

Atveris' responsibility is to express a limited assurance opinion on the GHG statement based on the verification procedures performed and the evidence obtained.

Assessment Criteria

The criteria used for the preparation of the GHG statement are the specified requirements set out in the GHG Protocol. The verification plan included, but was not limited to the following evidence-gathering activities:

- Strategic and risk assessment based on high-level company overview, industry and nature of business as well as initial FYE 2026 data
- Analytical procedures, including data tracing/retracing

- Evaluation of the accuracy and appropriateness of the applied emission factors, assumptions and estimation methodologies
- Evaluation of the completeness, accuracy and consistency of the GHG emissions calculations
- Communication with TMHNA and their consultants to clarify assumptions, estimation approaches and anomalies
- Communication with TMHNA and their consultants regarding verification findings and corrective actions
- An independent review was completed prior to issuance of a final Verification Opinion

Verification Boundary

- Organizational boundary defined using the operational control approach, covering all TMHNA locations in the United States, Canada and Mexico. Including Dealership locations under operational control.
- Applicable GHGs are CO₂, CH₄, N₂O, HFCs and HCFCs
- The GHG Statement includes the following sources of emissions:

GHG Statement

TMHNA GHG Emissions FYE 2026	Metric Tonnes CO ₂ e
Scope 1	91,860
Scope 2 (location-based)	48,715
Scope 2 (market-based)	41,192
Total Scopes 1 and 2 (location-based)	140,575
Total Scopes 1 and 2 (market-based)	133,052

Data Quality

Approximately 64% of the GHG emissions (market-based) are calculated from actual data that is robust and well evidenced. The remaining 36% are estimated based on site level, either using historical data as proxies or estimations based on square footage.

Final Verifier Opinion

Based on the procedures performed and the evidence obtained, and in accordance with ISO 14064-3, nothing has come to our attention that causes us to believe that the GHG statement of TMHNA for the reporting period April 1, 2025, to March 31, 2026, is not prepared, in all material respects, in accordance with the specified criteria.

Atveris' Standards, Competence, and Independence

This greenhouse gas (GHG) verification was conducted in accordance with ISO 14064-3, ensuring a consistent and transparent approach. Competence in GHG accounting is ensured through the selection of appropriately qualified experts based on relevant

qualifications, training, and experience, with teams tailored to the specific requirements of each engagement.

All verification outcomes are independently reviewed by qualified personnel not involved in the assessment, and the opinion has been formed in accordance with ISO 14064-3 and against the specified criteria to ensure it is objective, evidence-based, and robust.

We have maintained our independence and performed our work in accordance with relevant ethical requirements and quality management standards applicable to assurance engagements.

Signed

Dated: July 30, 2026

A handwritten signature in black ink, appearing to read "H. Walsh".

Helena Walsh
Independent Reviewer
UK Atveris Assurance Limited, UK

A handwritten signature in black ink, appearing to read "V. Tetzlaff".

Victoria Tetzlaff
Lead Verifier
Atveris Assurance Limited, UK

This statement is provided solely for the benefit of the contracting party under the terms of our agreement. While it may be disclosed to third parties for reporting purposes, Atveris accepts no liability to any party other than as set out in that agreement.