

Verification Opinion



12 August 2026
Opinion No : SGS26/014

Mr. Naoki Mizuno
President and Chief Operating Officer
TAKASAGO INTERNATIONAL CORPORATION
Nissay Aroma Square 17F,
5-37-1, Kamata, Ota-ku, Tokyo

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Takasago International Corporation (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (ISO14064-3: 2019 and the SGS verification protocol) regarding the data prepared by the Organization on the scope of verification (hereinafter referred to as "the Statement"). The objective of this verification is to confirm that the Statement in the Organization's applicable scope has been correctly calculated and reported in the Statement in conformance with the criteria, and to express our views as a third party. The Organization is responsible for the preparation and fair presentation of the Statement.

Scope

The scope of verification is Scope 1 and 2 emissions, Scope 3 emission and amount of water intake.
The period subject to report is from 1 April 2025 to 31 March 2026.
Refer to the attached sheet for the detailed scope of verification.

Procedure of Verification

The Statement was verified in accordance with Criteria of Verification, and the following processes were implemented at a limited level of assurance:

- Verification of the calculation system: Interviews on the measurement, tabulation, calculation, and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the Statement: On-site verification and voucher review conducted at TAKASAGO COFFEE CO., LTD. Iwata Factory and TAKASAGO WEST JAPAN CO., LTD. and analytical procedures and interviews for the other sites in the scope of verification carried out at the head office

The criteria for this review are based on the GHG Protocol, GHG Emissions Calculation and Reporting Manual Ver. 6.1, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.7, Database of emissions unit values on the same Accounting Ver. 3.6, IDEA v. 3.5 and the protocol (Calculation guidelines, etc.) specified by the Organization.

Conclusion

Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.

SGS Japan Inc. affirms our independence from the Organization, being free from bias and conflicts of interest with the Organization.

For and on behalf of SGS Japan Inc.

Yokohama business Park North Square I
134, Godo-cho, Hodogaya-ku, Yokohama
Business Assurance
Head of Certification/Accreditation

Yuji Takeuchi

Attached file

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The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope 1 and 2 (energy related carbon dioxide emissions)	^{*1} Group A	Scope 1: 28,749 t-CO ₂ Scope 2 Location base: 38,684 t-CO ₂ Market base: 25,665 t-CO ₂
2	Scope 1 (greenhouse gas emissions other than energy related carbon dioxide)	^{*1} Group A	1,495 t-CO _{2e}
3	Scope 3 (Category 1)	^{*2} Group B (Procurement from staffing agencies is limited to individual organizations)	935,264 t-CO ₂
4	Scope 3 (Category 3)	^{*1} Group A	12,986 t-CO _{2e}
5	Scope 3 (Category 4)	^{*2} Group B (limited to procurement logistics (domestic only), intercompany transfers, and shipping logistics (domestic only for products and related goods sold by the organization))	26,163 t-CO ₂
6	Scope 3 (Category 5)	^{*3} Group C	4,287 t-CO ₂
7	Scope 3 (Category 7)	^{*4} Group D	4,398 t-CO _{2e}
8	Scope 3 (Category 12)	^{*2} Group B (limited to packaging and packaging materials accompanying products sold by the organization)	738 t-CO ₂
9	Scope 3 (Category 15)	Affiliate accounted for by the equity method (1 company)	274 t-CO ₂
10	Amount of water intake (Municipal Supply, Industrial water, Groundwater-renewable, Rainwater)	^{*5} Group E	3,053 thousand m ³

^{*1} Group A; 61 sites of the Organization, the consolidated companies, and non-consolidated companies subject to the equity method (Domestic; 22 sites, overseas; 39 sites)

^{*2} Group B; The Organization, the consolidated companies, and non-consolidated companies subject to the equity method (Excluding one dormant company)

^{*3} Group C; The Organization, the consolidated companies, and non-consolidated companies subject to the equity method / General waste; 49 sites (domestic and overseas), Industrial waste; 40 sites (domestic and overseas)

^{*4} Group D; 58 sites of the Organization, the consolidated companies, and non-consolidated companies subject to the equity method (Domestic; 22 sites, overseas; 36 sites)

^{*5} Group E; 54 sites of the Organization, the consolidated companies, and non-consolidated companies subject to the equity method (Domestic; 20 sites, overseas; 34 sites)