# Greenhouse gas emissions Verification Statement

12 September 2025

# TAKARA HOLDINGS INC.

Japan Management Association
Sustainability Center
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## 1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by TAKARA HOLDINGS INC. (hereinafter, referred to as "the Organization") to conduct independent verification on a limited level of assurance. The scope of verification is the following greenhouse gas (GHG) emissions within the organizational boundary※1 in its fiscal year 2023 Monitoring Report (hereinafter, referred to as "the Report"), covering the period from 1 April 2023 to 31 March 2024 for the organizational boundary in Japan and the period from 1 January 2023 to 31 December 2023 for overseas subsidiaries (hereinafter collectively referred to as the "period subject to calculation").

1) SCOPE 1 GHG emissions;
   - Direct $CO_2$ emissions within the organizational boundary by using city gas, LPG, LNG, gasoline, light oil and fuel oil A
   - GHG emissions of $CH_4$, $N_2O$ and HFC within the organizational boundary※2
2) SCOPE 2 GHG emissions;
   Indirect $CO_2$ emissions within the organizational boundary by using electricity
3) SCOPE 3 GHG emissions;
   $CO_2$ emissions within the category 1, 2, 3, 4, 5, 6, 7, 9, 12 and 13 of SCOPE 3※3

The objective of this verification is to confirm that the monitoring data in the Organization's applicable scope have been correctly calculated and reported in line with the criteria of the monitoring procedure※4, and to express our views as a third party. The Organization's responsibility is to prepare the Report and report the monitoring data, and JMASusC's responsibility is to express our views on the monitoring data of the Report as a third party.

## 2. Procedure of Verification

The Report was verified by JMASusC in accordance with requirement of ISO14064-3:2019 (Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and following processes were implemented:

- Assessment regarding to the information to specify the GHG emissions in the Report, monitoring procedure, monitoring system, and related documents
- Interviews with persons in charge of preparing the Report
- Verifying the evidence for confirmation of the accuracy of GHG emissions by sampling

## 3. Conclusion of Verification

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 GHG emissions in the Report of the period subject to calculation were not calculated and reported in conformance with the criteria.

| Verified GHG emissions (t-$CO_2$e) | |
|---|---|
| **SCOPE 1** | **63,873** |
| **SCOPE 2**※5 (Location-based / Market-based) | **21,732 / 20,609** |
| **SCOPE 3**※6 | **794,129** |
| **Breakdown of SCOPE 3** | |
| Category 1 | **587,638** |
| Category 2 | **16,156** |
| Category 3 | **18,205** |
| Category 4 | **102,602** |
| Category 5 | **3,390** |
| Category 6 | **260** |
| Category 7 | **669** |
| Category 9 | **11,058** |
| Category 12 | **49,057** |
| Category 13 | **5,094** |

*NOTE:*

※1 : Organizational boundary

- Organizational boundary in Japan: Head Office of TAKARA HOLDINGS/TAKARA SHUZO, Matsudo Factory, Kusu Factory, Fushimi Factory, Shirakabegura Brewery, Kurokabegura Distillery, Shimabara Distillery, Hokkaido Branch, Tohoku Branch, Kanshinetsu Branch, Tokyo Metropolitan Area Branch/Tokyo Office/Nationwide Retail Network Sales Division/Nationwide On-Premise Division, Yokohama Office, Chubu Branch, West Japan Branch, Kyushu Branch, Okinawa Office, Takara Holdings Corporate History Museum, East Japan Logistics Center, East Japan Seasonings Customer Center, West Japan Seasonings Customer Center, Nagano Warehouse
- Overseas subsidiaries: Takara Sake USA Inc. (USA), The Tomatin Distillery Co.Ltd (U.K.), Takara Shuzo Foods Co., Ltd. (China)

※2 : Organizational boundary for GHG emissions of $CH_4$, $N_2O$ and HFC
Excluding overseas subsidiaries from the organizational boundary ※1 above

※3 : Overview of categories of SCOPE 3

- Category 1 (Purchased goods and services): Main raw materials and packaging materials purchased
- Category 2 (Capital goods): Capital goods purchased or constructed
- Category 3 (Fuel- and energy-related activities not included in Scope 1 or Scope 2): Fuel and electricity consumption
- Category 4 (Transport and distribution (upstream)):Transportation of products, etc. subject to calculation in Category 1 to own company, own product shipments and factory-to-plant transfers, etc.
- Category 5 (Waste generated in operations): Industrial waste generated in operations within the Organizational boundary
- Category 6 (Business travel): Business travel by employees
- Category 7 (Employee commuting): Employee commuting to the worksites
- Category 9 (Transport and distribution (downstream)): Transportation of products (excluding products exported from Japan) for which the Organization is not the shipper
- Category 12 (End-of-life treatment of sold products): Disposal of containers and packaging materials of sold products
- Category 13 (Leased assets (downstream)): Leased assets by the Organization

※4：Monitoring procedure of SCOPE 1, 2 and 3

"Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.6)", "Database of emissions unit values for Greenhouse Gas Emissions throughout the Supply Chain (ver.3.4)", "National Institute of Advanced Industrial Science and Technology IDEA Ver.2" and the "GHG Emissions Reporting Manual 18 December 2024" prepared by the Organization.

※5：Emission factor for electricity consumption

・Japan : Adjusted emission factor under GHG emissions reporting system (Market-based)
・USA : EPA eGRID2022 (Location-based)
・U.K. and China: IEA Emission Factors 2023 (Location-based)

※6：The amount of SCOPE 3 (t-$CO_2$e) are totaled including figures after the decimal point of each category.