

1 Coca-Cola Bottlers Japan Holdings Inc.

	Companies' approach
① Background and purpose of accounting	<ul style="list-style-type: none"> ● CCBJH group, which is responsible for production, transport, sales, collection, recycling, etc. of Coca-Cola products, is the largest domestic bottler covering Tokyo, Osaka, Kyoto, and 35 prefectures. In order to reduce GHG emissions, we have developed and promoted efficient strategies under a close cooperation structure with Coca-Cola (Japan) Company, Ltd., based on a wide view of supply chain emissions from *the Coca-Cola system in Japan as a whole. (*For more information on the Coca-Cola system in Japan, check slide 5_Appendix) ● We transparently disclose corporate GHG emissions to understand and share information on results of GHG emissions with our stakeholders, and consider countermeasures for the reduction.
② Utilization of accounting results	<ul style="list-style-type: none"> ● We disclose accounting results through various surveys such as CDP (Carbon Disclosure Project), DJSI (Dow Jones Sustainability Indices), our website, publications such as CSV reports, etc. ● We utilize accounting results to examine concrete measures for reducing GHG emissions.
③ Benefits of accounting	<ul style="list-style-type: none"> ● GHG emissions for each process in a product life cycle are now clear which gave us visibility of areas to work on by CCBJH group and by the Coca-Cola system as a whole. ● As the accounting enabled us to know which categories have a high environmental impact, we now have a clear idea on challenges to work on in the future.
④ Internal system for accounting	<ul style="list-style-type: none"> ● CSV Promotion Department of Coca-Cola Bottlers Japan Inc., which is the core company of our group's soft drinks business, has led and worked on data collection and calculation in cooperation with Manufacturing, Logistics, Sales equipment and other departments. ● Some metrics listed in the CSV report are backed by a limited third-party warranty on the validity of the calculation.

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	Companies' approach
<p>⑤ Efforts to reduce supply chain emissions</p>	<ul style="list-style-type: none"> ● In October 2021, the Coca-Cola System in Japan established a goal to reduce GHG emissions across the entire domestic value chain by *50% in Scope 1 and 2 and 30% in Scope 3 by 2030. The goal of the total reduction in GHG emissions generated directly or indirectly from the activities of the Coca-Cola system in Japan has been set based on SBT. By working to reduce the total amount of GHG emissions in each area, we will actively contribute to the achievement of GHG emission reduction targets set by the Japanese government and to the resolution of climate change issues as a global company. (*Compared to GHG emissions in 2015) ● In order to realize a sustainable society, we have clearly set our own non-financial goals, "CSV Goals," in 2019, which consist of eight categories including water, climate change, and World Without Waste. With respect to climate change, we have updated our goals to aim for reducing GHG emissions by 50% in Scope 1 and 2, and by 30% in Scope 3 based on the Coca-Cola system's new targets, and promote our activities to achieve them. Furthermore, as for realizing a World Without Waste, we promote activities to achieve our goal of eliminating the use of additional fossil fuels through replacing all PET bottles with resin 100 % made of recycled PET or bio-based PET plastic by 2030.
<p>⑥ Issues in supply chain emissions accounting</p>	<ul style="list-style-type: none"> ● We will formulate long-term targets for 2030 and beyond and start working toward achieving the targets across the Coca-Cola system in Japan. ● Our issues lie in introducing a core system, enhancing efficiency of aggregation operations, and collecting more accurate data.
<p>⑦ Other (optional)</p>	

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*Accounting period of CO₂ emissions data: January-December 2020

Category	Accounting methods *Accounting period : January-December 2020	
	Activity data	Emission factor
Category 1: Purchased goods and services	<ul style="list-style-type: none"> Procured raw materials (based on weight) 	<ul style="list-style-type: none"> Based on The Coca-Cola Company's emissions factors
Category 2: Capital goods	<ul style="list-style-type: none"> Amount of fixed assets (tangible and intangible) newly acquired in the current fiscal year 	<ul style="list-style-type: none"> Emissions factor according to price of capital goods (*1: Emissions factor database <Ver. 3.1>)
Category 3: Fuel- and energy-related activities not included in Scope 1 or Scope 2	<ul style="list-style-type: none"> Amount of fuel, electricity, heat used 	<ul style="list-style-type: none"> Emissions factor for fuel procurement (*1: Emissions factor database <Ver. 3.1>)
Category 4: Transport and delivery (upstream)	<ul style="list-style-type: none"> Amount of fuel used for outsourced transport 	<ul style="list-style-type: none"> Source: the Greenhouse Gas Emissions Accounting and Reporting Manual Version 4.7 (Ministry of Environment and Ministry of Economy, Trade and Industry; January 2021)
Category 5: Waste generated in operations	<ul style="list-style-type: none"> Waste disposal and contracted recycling costs 	<ul style="list-style-type: none"> Emissions factors for industrial waste based on an industry input-output model (*1: Emissions factor database <Ver. 3.1>)
Category 6: Business travel	<ul style="list-style-type: none"> Employee transportation expenses paid 	<ul style="list-style-type: none"> Emissions factors for transportation expenses (*1: Emissions factor database <Ver. 3.1>)
Category 7: Employee commuting	<ul style="list-style-type: none"> Employee commuter expenses paid 	<ul style="list-style-type: none"> Emissions factors for transportation expenses (*1: Emissions factor database <Ver. 3.1>)
Category 8: Leased assets (upstream)	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A
Category 9: Transport and delivery (downstream)	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A
Category 10: Processing of sold products	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A
Category 11: Use of sold products	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A
Category 12: End-of-life treatment of sold products	<ul style="list-style-type: none"> Reported amount by weight of containers and packaging recycled, according to the Recycling of Containers and Packaging Act 	<ul style="list-style-type: none"> Emissions factors for waste by type and treatment method (*1: Emissions factor database <Ver. 3.1>)
Category 13: Leased assets (downstream)	<ul style="list-style-type: none"> Amount of electricity used by the company's sales equipment (vending machines) 	<ul style="list-style-type: none"> Emissions from electricity use is calculated by multiplying the annual electricity use of one vending machine by the number of vending machines in operation in the applicable fiscal year. (*2)
Category 14: Franchises	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A
Category 15: Investments	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A

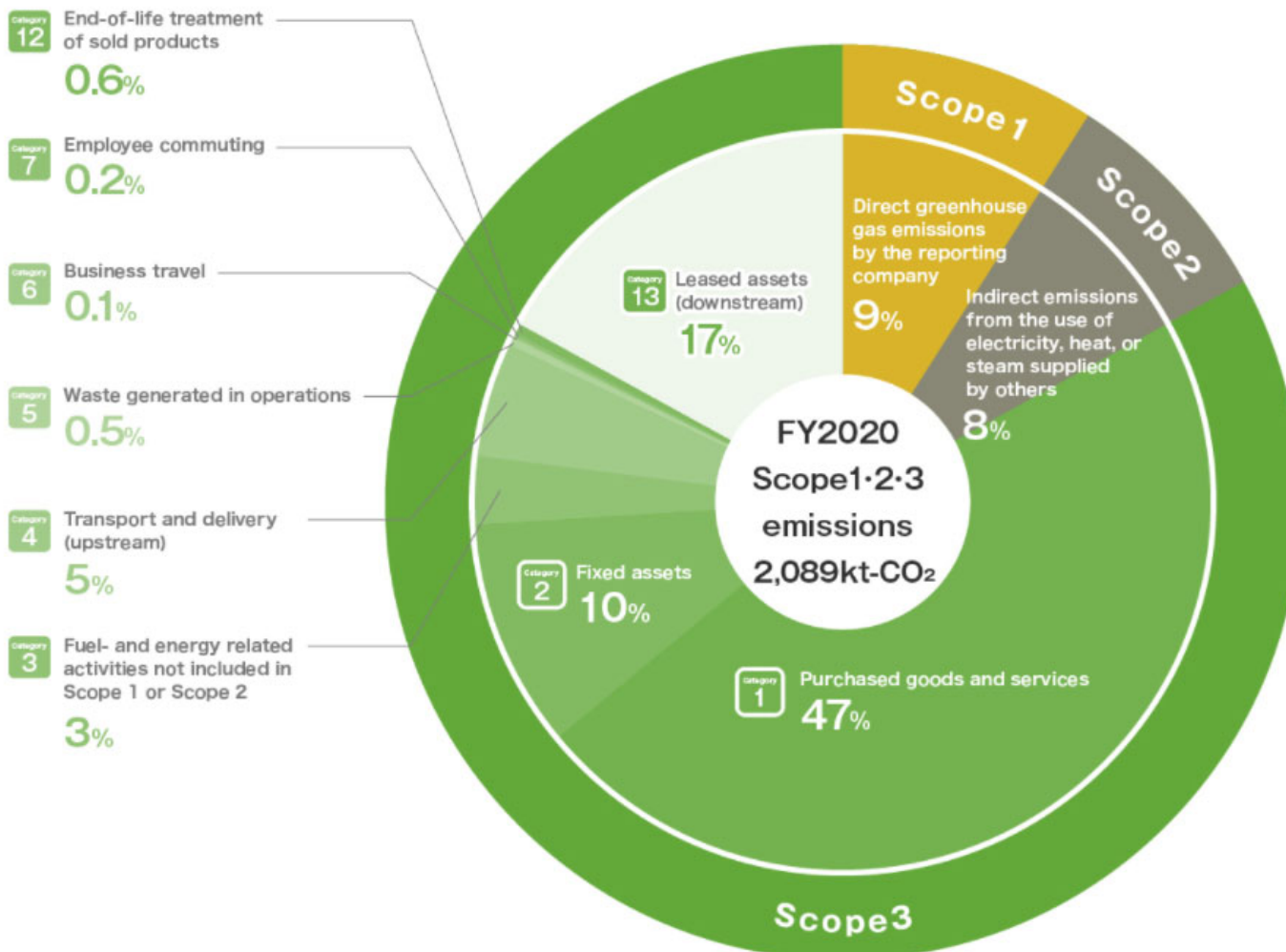
*1: Emission factor database <Ver. 3.1> for calculating greenhouse gas emissions of an organization throughout supply chains

*2: The emissions factor for electricity is 0.470 kg-CO₂/kWh.

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*Accounting period of CO₂ emissions data: January-December 2020

Supply chain emissions : Accounting results



Results of CO₂ emissions (t-CO₂)

Scope 1 :	188,330
Scope 2 :	177,470
Scope 3 :	1,723,252
Total :	2,089,052

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Appendix

<Overall View of Coca-Cola System>

