

INDEPENDENT PRACTITIONER'S ASSURANCE REPORT

Mr. Mitsuhiro Kawamoto
Managing Executive Officer, Chief Organizational Excellence Officer
Suntory Beverage & Food Limited

We have undertaken a limited assurance engagement of the sustainability information indicated with ★ for the year ended December 31, 2025 (the "Sustainability Information") included in the "Sustainability Related Data Report" (the "Report") of Suntory Beverage & Food Limited (the "Company").

The Company's Responsibility

The Company is responsible for the preparation of the Sustainability Information in accordance with the calculation and reporting criteria adopted by the Company (indicated with the Sustainability Information included in the Report). This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation of the Sustainability Information that is free from material misstatement, whether due to fraud or error. Greenhouse gas quantification is subject to inherent uncertainty because of incomplete scientific knowledge used to determine emissions factors and numerical data needed to combine emissions of different gases.

Our Independence and Quality Management

We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior. We apply International Standard on Quality Management 1, *Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements*, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Sustainability Information based on the procedures we have performed and the evidence we have obtained. We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements ("ISAE") 3000, *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board ("IAASB"), and ISAE 3410, *Assurance Engagements on Greenhouse Gas Statements*, issued by the IAASB.

The procedures we performed were based on our professional judgment and included inquiries, observation, inspection of documents, analytical procedures, evaluating the appropriateness of quantification methods and reporting policies, and agreeing or reconciling with underlying records. These procedures also included the following:

- Evaluating the suitability and availability of the criteria applied for the calculation and reporting of the Sustainability Information.
- Identifying and assessing the risks of material misstatement in the Sustainability Information due to fraud or error.
- Obtaining an understanding of the Company's internal control system, including the process to identify the Sustainability Information.
- Performing a site visit to the Kisogawa Plant of Suntory Products Limited, which was selected based on the results of our risk assessment.

- Performing analytical procedures (including trend analysis) on the Sustainability Information.
- Performing reconciliations of numerical information included in the Sustainability Information to support documents obtained for selected samples or performing recalculations.
- Evaluating whether the Company's methods for estimates are appropriate and have been applied consistently.
- Evaluating the appropriateness of the presentation of the Sustainability Information.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had we performed a reasonable assurance engagement.

Limited Assurance Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the Sustainability Information is not prepared, in all material respects, in accordance with the calculation and reporting criteria adopted by the Company.

Deloitte Tohmatsu Sustainability Co., Ltd.

Deloitte Tohmatsu Sustainability Co., Ltd.
Tokyo, Japan
July 10, 2026

Suntory Beverage & Food Limited

Sustainability-Related Data Report

This report summarizes the actual results of the Suntory Beverage & Food Group's key environmental sustainability metrics for fiscal year ended December 31, 2025.

Actual results marked with ★ have received independent assurance (hereafter Limited Assurance) from Deloitte Tohmatsu Sustainability Co., Ltd. in accordance with International Standard on Assurance Engagements (ISAE) 3000 and ISAE 3410.

I. Boundary

- Except where otherwise stated individually, environmental data covers 10 production plants in Japan and 27 production plants overseas related to the beverage and food business.

II. Environmental Data

Water Stewardship (Group-wide)

Community Engagement	Unit	2025
Total water withdrawal	thousand m ³	20,995★
Water intensity	m ³ /kL	2.24
Total water discharge	thousand m ³	11,078★
Total water consumption	thousand m ³	9,917

Water Withdrawal from Areas

Area	Water withdrawal (thousand m ³) 2025
Japan	10,373
Americas	1,438
Europe	3,226
Asia	5,276
Oceania	682
Africa	—
Total	20,995★

Amount of Water Withdrawal by Source

Intake source	Water withdrawal (thousand m ³) 2025
Groundwater	9,150★
Rivers/lakes	20★
Rain water	0★
City water	11,825★
Total	20,995★

Water Discharge to Each Destination

Destination	Water Discharge (thousand m ³)
	2025
Rivers/lakes	6,311★
Sea	0★
Sewers	4,766★
Others (e.g., watering plants)	0★
Total	11,078★

Water Pollution Emissions *

	Emissions (t) 2025	Calculation Method
Biochemical Oxygen Demand (BOD)	9★	Calculated by multiplying the annual average BOD concentration in wastewater at sites that discharge into rivers by the annual volume of wastewater discharged.
Chemical Oxygen Demand (COD)	-★	Calculated by multiplying the annual average COD concentration in wastewater discharged into marine areas or lakes by the annual volume of wastewater discharged.

* Data covers 9 production plants in Japan that meet the following calculation criteria

- when discharged into sewage systems, neither BOD nor COD is recorded
- BOD is recorded for discharge into rivers, and COD for discharge into marine areas or lakes.

Scope 1 and 2 Emissions *1 *2 *3

Area	Scope	GHG emissions (Scope 1: thousand tons CO ₂ e, Scope 2: thousand tons CO ₂) 2025
Japan	Scope 1	110
	Scope 2	8
	Scope 1+2	117
Americas	Scope 1	34
	Scope 2	0
	Scope 1+2	34
Europe	Scope 1	54
	Scope 2	0
	Scope 1+2	54
Asia	Scope 1	38
	Scope 2	107
	Scope 1+2	144
Oceania	Scope 1	6
	Scope 2	1
	Scope 1+2	7
Africa	Scope 1	—
	Scope 2	—

	Scope 1+2	—
Total	Scope 1	242
	Of which, independently assured *4	196★
	Scope 2	115
	Of which, independently assured *4	113★
	Scope 1+2	357
	Of which, independently assured *4	309★

*1 The calculation policy for Scope 1 and 2 emissions is as follows:

Scope 1: Covers direct emissions from the Group's own operations; calculated mainly by multiplying fuel consumption by emission factors.

Scope 2: Covers indirect emissions associated with the purchase and use of electricity, steam, heat, or cooling; calculated mainly by multiplying energy consumption by applicable emission factors.

*2 Emission factors for GHG calculations are as follows:

Fuel:

For Japan	Factors specified by the Act on the Rational Use of Energy and the Act on Promotion of Global Warming Countermeasures.
For overseas	Factors obtained from fuel suppliers, or factors specified by the Act on the Rational Use of Energy and the Act on Promotion of Global Warming Countermeasures.

GHG from purchased energy:

For Japan	The adjusted emission factors for each energy company specified by the Act on Promotion of Global Warming Countermeasures, for submission in 2025.
For overseas	In principle, emission factors obtained from energy suppliers; where these cannot be obtained, International Energy Agency (IEA) emission factors by country.

GHG other than CO₂:

For Japan	Factors specified by the Act on Promotion of Global Warming Countermeasures.
For overseas	Actual measurements or derived values are used in accordance with local laws and regulations of each country, however, certain figures are estimated using a basic unit calculated from the production volume and emissions of certain plants in Japan.

The total may not match the sum of the figures due to rounding.

GHG emissions quantification is subject to uncertainty when measuring activity data, determining emission factors, and considering scientific uncertainties inherent in the global warming potentials.

*3 GHG emissions are aggregated using the entire Suntory Beverage & Food Group as the reporting boundary.

*4 The sites subject to independent assurance are as follows:

- 10 production plants in Japan, 27 production plants overseas related to the beverage and food business, and
- non-production sites in Japan.

Scope 3 Emissions (Results for 2025) *1, *2

Category	Emissions (thousand tons CO ₂ e)	Calculation Method
1. Purchased goods and services	3,627★	[Raw materials and packaging] Calculated by multiplying the purchased and used weight of the raw materials and packaging materials for products manufactured and sold by the Suntory Beverage & Food Group by emission factors. In descending order of data specificity, the emission factors referenced

		range from: supplier-specific emission factors obtained from suppliers to emission factors calculated by combining primary supplier data with Life Cycle Assessment (LCA) databases (in accordance with the hybrid method described in the GHG Protocol Scope 3 Calculation Technical Guidance). These are followed by emission factors published by public agencies in the respective regions and finally emission factors sourced from domestic and overseas LCA databases. [Contract manufacturers] Calculated by multiplying the production volume of products that domestic and overseas Suntory Beverage & Food Group companies have outsourced for manufacturing by emission factors.
2. Capital Goods	308★	Emissions related to the Suntory Beverage & Food Group's capital expenditure are calculated by multiplying the amount of capital expenditure, excluding land and related assets, by emission factors from the Ministry of the Environment's database. * ³
3. Fuel and energy-related activities not included in Scope 1 or 2	74	Calculated by multiplying the Suntory Beverage & Food Group's energy consumption by emission factors based on secondary data such as AIST-IDEA and the Ministry of the Environment database relating to the extraction, collection, production, and transportation of the relevant energy resources.
4. Upstream transportation and distribution	287	[Transportation] Calculated by multiplying the Suntory Beverage & Food Group's transportation volume (ton-km) by emission factors combining carriers' actual data with secondary data such as the Ministry of the Environment database. [Warehousing] Calculated by multiplying the storage volume and as well as floor area at distribution centers owned by other companies and used by the Suntory Beverage & Food Group by emission factors based on warehousing operators' actual data. *⁴
5. Waste generated in operations	12	Calculated by multiplying the weight of waste generated by the Suntory Beverage & Food Group by emission factors based on secondary data such as the Ministry of the Environment database.
6. Business travel	10	Calculated by multiplying the Suntory Beverage & Food Group's business travel expenses by emission factors from the Comprehensive Environmental Data Archive (CEDA) database.
7. Employee commuting	17	Calculated by multiplying the Suntory Beverage & Food Group's commuting expenses by emission factors from the CEDA database.
8. Upstream leased assets	—	Not applicable * ⁴
9. Downstream transportation and distribution	457	[Transportation] Calculated by multiplying the Suntory Beverage & Food Group's transportation volume (ton-km) by AIST-IDEA transportation emission factors. [Points of sale] Emissions from electricity and refrigerants at stores and other outlets that sell products are calculated by multiplying sales volume by emission factors from a report published by the Aluminum Association. *⁵
10. Processing of sold products	—	Records the emissions of contract manufacturers when the Suntory Beverage & Food Group sells raw materials to them for processing into products. However, there are currently no applicable cases.
11. Use of sold	48	Calculated by multiplying the atmospheric release of carbon dioxide

products		gas when the Suntory Beverage & Food Group's products are opened by an emission factor, based on the actual carbon dioxide gas usage at manufacturing sites. *5
12. End-of-life treatment of sold products	250★	Calculated by multiplying the purchased and used weight of packaging materials by the Suntory Beverage & Food Group's by emission factors combining secondary data such as AIST-IDEA and the Ministry of the Environment database relating to disposal and recycling processing.
13. Downstream leased assets	412★	Calculated by multiplying the electricity consumption of the Suntory Beverage & Food Group's leased equipment by emission factors based on secondary data such as the Ministry of the Environment database.
14. Franchises	21	Calculated for the emissions of franchised companies and stores managed by the Suntory Beverage & Food Group, using proportional calculations based on actual data of the Group's own facilities and directly operated stores.
15. Investments	—	Excluded from the scope of calculation due to the nature of the business.
Total	5,522	

*1 The total may not match the sum of the figures due to rounding. GHG emissions quantification is subject to uncertainty when measuring activity data, determining emission factors, and considering scientific uncertainty inherent in the global warming potentials.

*2 Except for Category 2, the boundary is the Suntory Beverage & Food Group's beverage and food business, alcoholic beverages business, and health food business in Japan and overseas. For some overseas group companies, emissions were estimated using Japan-based emission factors or production volumes.

*3 Covers the entire Suntory Beverage & Food Group.

*4 The emissions of distribution centers owned by other companies, which were previously recorded under Category 8, have been reinterpreted as part of upstream transportation and distribution and reclassified to Category 4.

*5 The emissions at product points of sale, which were previously recorded under Category 11, have been reinterpreted as part of downstream transportation and distribution and reclassified to Category 9.

Energy Consumption*1

	2025
Energy Consumption (MWh)	1,857,302
Electricity Consumption (MWh) *2	697,548
Of which, independently assured *3	691,880★
Of which, renewable energy consumption (MWh)	513,114
Of which, independently assured *3	510,187★
Energy Intensity (MWh/kL)	0.20

*1 Energy consumption is aggregated using the entire Suntory Beverage & Food Group as the reporting boundary.

*2 Electricity consumption includes in-house generation.

*3 Renewable energy consumption and electricity consumption have been independently assured for results excluding non-production sites outside Japan. The sites covered are as follows: 10 production plants in Japan, 27 production plants overseas related to the beverage and food business, and non-production sites in Japan.

(End)