Verification Opinion

21 January 2026
Opinion No：SGS26/088

Mr. Koichi Matsushima
President
YKK CORPORATION
1, Kanda Izumi-cho, Chiyoda-ku, Tokyo

Objective

SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by YKK 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, energy consumption, and Scope 3 emissions.
The period subject to report is from 1 April 2024 to 31 March 2025.
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 YKK 80 Building and voucher review and interviews of YKK VIETNAM CO., LTD. Nhon Trach plant conducted at Kurobe plant, and analytical procedures and interviews for the other sites in the scope of verification carried out at Kurobe plant

The criteria for this review are based on the GHG Emissions Calculation and Reporting Manual Ver. 5.0, the Act on Rationalization of Energy Use and Shift to Non-fossil Energy, Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain, Ver. 2.7, GaBi 2024, Emission Factor Database on the same Accounting Ver. 3.5, IDEA Ver. 2.3 and the protocol 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

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Attached file

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The details of the scope of verification

The Scope		The Boundary	The Statement
1	Scope 1 and 2 include energy related CO_2 emissions	66 organizations 107 sites of the Organization and the consolidated companies (Domestic: 12 organizations 26 sites, Overseas: 55 organizations 81 sites) and 1 aggregation unit that welfare facilities sites of the Organization *Includes 49 non-production sites *Not including YKK AP Inc. and its affiliated companies	Scope1： 73,364 t-CO_2 Scope2：159,369 t-CO_2
2	Energy consumption	66 organizations 107 sites of the Organization and the consolidated companies (Domestic: 12 organizations 26 sites, Overseas: 55 organizations 81 sites) and 1 aggregation unit that welfare facilities sites of the Organization *Includes 49 non-production sites *Not including YKK AP Inc. and its affiliated companies	1,126,871 MWh
3	Scope3 (category 1)	Fastening business in the organization and the consolidated companies *Limited to raw materials, parts, chemicals, and paints	430,606 t-CO_2
4	Scope3 (category 2)	The Organization and the consolidated companies *Not including YKK AP Inc. and its affiliated companies	123,797 t-CO_2
5	Scope3 (category 3)	66 organizations 107 sites of the Organization and the consolidated companies (Domestic: 12 organizations 26 sites, Overseas: 55 organizations 81 sites) and 1 aggregation unit that welfare facilities sites of the Organization *Includes 49 non-production sites *Not including YKK AP Inc. and its affiliated companies	27,507 t-CO_2

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