

Sanrio Co., Ltd. — Organizational Boundary and Calculation Methodology

Reporting Period
Japan entities: April 1, 2025 to
March 31, 2026
Overseas entities: January 1,
2026 to December 31, 2026

Group Companies Covered

Company Name	Office Location (Japan / Overseas)
Sanrio Co., Ltd.	Japan
Sanrio Entertainment Co., Ltd.	Japan
KOKORO Co., Ltd.	Japan
Sanrio, Inc.	Overseas
Sanrio Chile SoA	Overseas
Sanrio do Brasil Comercio e Representações Ltda.	Overseas
Sanrio GmbH	Overseas
Sanrio UK Finance Ltd.	Overseas
Sanrio Global Ltd.	Overseas
Sanrio Global Asia Ltd.	Overseas
Mister Men Ltd.	Overseas
THOIP	Overseas
Mister Firms Ltd.	Overseas
Sanrio (Hong Kong) Co., Ltd.	Overseas
Sanrio Wave Hong Kong Co., Ltd.	Overseas
Sanrio Korea Co., Ltd.	Overseas
Sanrio Southeast Asia Pte. Ltd.	Overseas
三麗鷗股份有限公司	Overseas
三麗鷗（上海）品牌管理有限公司	Overseas
三麗鷗品牌管理（上海）有限公司	Overseas
三麗鷗（北京）貿易有限公司	Overseas

Calculation Scope & Methodology

Applicable Activities	Activity Data	Calculation Method	Sources of Emission Factors, etc.
Scope 1			
Direct emissions	Fuel consumption	CO2 emissions = Σ ((quantity or monetary value of fuel consumed by the company) × (emission factor))	• GHG Protocol Corporate Accounting and Reporting Standard • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • List of Calculation Methods and Emission Factors under the Mandatory Greenhouse Gas Accounting and Reporting System • Emission Factors by Gas Supplier (for calculating greenhouse gas emissions of specified emitters) • Emission Factors by Heat Supplier (for calculating greenhouse gas emissions of specified emitters)
Scope 2			
Indirect emissions	Use of electricity and heat	Market-based method: CO2 emissions = Σ ((quantity or monetary value of electricity consumed by the company) × (market-based emission factor)) CO2 emissions = Σ ((gross floor area of the company's site) × (emission factor per unit of gross floor area))	• GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Scope 2 Guidance • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • Japan: Emission Factors by Electricity Supplier (for calculating greenhouse gas emissions of specified emitters) • United States: Emission Factors for Greenhouse Gas Inventories • United Kingdom: UK Government GHG Conversion Factors for Company Reporting • Shanghai / Hong Kong / Brazil: Grid Emissions Factors (GEF) Published by Country Government or Adopted as CDM Standardized Baseline • Italy / Germany: Greenhouse gas emission intensity of electricity generation in Europe • Taiwan: Energy Statistics Handbook 2024 • Japan / Korea / Singapore: Emission Factor Database for Accounting for Greenhouse Gas Emissions, etc. Throughout the Supply Chain
Scope 3			
Cat. 1 Purchased goods and services	Purchased goods (raw materials, materials, etc.) Indirect activities (office supplies, service fees, etc.)	CO2 emissions = Σ ((quantity or monetary value of products or services purchased or acquired by the company) × (emission factor))	• GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • Emission Factor Database for Accounting for Greenhouse Gas Emissions, etc. Throughout the Supply Chain
Cat. 2 Capital goods	Capital investment in tangible and intangible assets (excluding land)	CO2 emissions = Σ ((acquisition cost of capital goods) × (emission factor))	• GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • Emission Factor Database for Accounting for Greenhouse Gas Emissions, etc. Throughout the Supply Chain
Cat. 3 Fuel- and energy-related activities not included in Scope 1			
Upstream processes for purchased electricity	Energy consumption included in the company's Scope 1 and Scope 2	CO2 emissions = Σ ((fuel consumption data of the company) × (emission factor)) CO2 emissions = Σ ((electricity consumption data of the company) × (average emission factor for all power sources))	• GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • Emission Factor Database for Accounting for Greenhouse Gas Emissions, etc. Throughout the Supply Chain
Notes: * upstream transportation	Transportation between tier-one suppliers and the company, procurement logistics, inter-site transportation, and outbound logistics where the company is the shipper	CO2 emissions = Σ ((amount of waste treated or recycled by waste type and treatment method) × (emission factor by waste type and treatment method)) CO2 emissions = Σ ((monetary value of transportation services purchased or acquired by the company) × (emission factor))	• GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • Emission Factor Database for Accounting for Greenhouse Gas Emissions, etc. Throughout the Supply Chain
Cat. 4 Waste generated in operations	Municipal waste and industrial waste with commercial value	• When actual treatment and recycling by contractors can be identified CO2 emissions = Σ ((amount of waste treated or recycled by waste type and treatment method) × (emission factor by waste type and treatment method)) • When actual treatment and recycling by contractors are difficult to identify CO2 emissions = Σ ((waste type and recycling outsourcing cost [or quantity]) × (emission factor))	• GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • Emission Factor Database for Accounting for Greenhouse Gas Emissions, etc. Throughout the Supply Chain
Cat. 5 Business travel	Travel and transportation expenses (by mode of transportation)	CO2 emissions = Σ (number of employees × emission factor)	• GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • Emission Factor Database for Accounting for Greenhouse Gas Emissions, etc. Throughout the Supply Chain
Cat. 6 Employee commuting	Commuting allowance (by mode of transportation)	CO2 emissions = Σ (number of employees × number of business days × emission factor) * By work arrangement and city class	• GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • Emission Factor Database for Accounting for Greenhouse Gas Emissions, etc. Throughout the Supply Chain
Cat. 7 Upstream leased assets	Electricity, steam, and heating used in the operation of leased assets rented by the company	Excluded from calculation	
Cat. 8 Downstream leased assets	Excluded from calculation		
Cat. 9 Processing of sold products	Excluded from calculation		
Cat. 10 Processing of sold products	Excluded from calculation		
Cat. 11 Use of sold products	Excluded from calculation		
Use of products by users	Energy consumption during product use	<Energy-consuming products> CO2 emissions associated with electricity use under the use scenario CO2 emissions = Σ (units sold × expected number of lifetime uses per product × electricity consumed per use × average emission factor for all power sources)	• GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • Emission Factors by Electricity Supplier (for calculating greenhouse gas emissions of specified emitters)
Notes: * Emission factor by electricity supplier	Transportation and treatment when products are disposed of by users	CO2 emissions = Σ ((weight of products sold) × (emission factor by waste type and treatment method))	• GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • Emission Factor Database for Accounting for Greenhouse Gas Emissions, etc. Throughout the Supply Chain
Cat. 12 Downstream leased assets	Scope 1 and Scope 2 emissions of leased-asset users, tenants, etc. * Excluded if included in the company's Scope 1 and Scope 2	CO2 emissions = (consumption by energy type at leased assets × emission factor by energy type)	• GHG Protocol Corporate Accounting and Reporting Standard and GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard • Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain • Emission Factors by Electricity Supplier (for calculating greenhouse gas emissions of specified emitters)
Cat. 13 Franchises	Activities falling under the Scope 1 and Scope 2 emissions of franchisees in franchises operated by the company	Excluded from calculation	
Cat. 14 Investments	Operation of investments and financial services undertaken for profit-making purposes (equity investments, bond investments, project finance, etc.)	Excluded from calculation	

Energy Consumption

Applicable Activities	Energy Sources	Details
Scope 1		
Direct emissions	Gasoline, kerosene, diesel, heavy fuel oil A, liquefied petroleum gas (LPG), city gas, and refrigerants	Gasoline: annual volume purchased from energy suppliers and annual charges billed by energy suppliers Kerosene: annual volume purchased from energy suppliers Diesel: annual volume purchased from energy suppliers Heavy fuel oil A: annual volume purchased from energy suppliers Liquefied petroleum gas (LPG): annual volume purchased from energy suppliers City gas: annual volume purchased from energy suppliers and annual charges billed by energy suppliers Refrigerants: refrigerant charge contained in equipment operating during the reporting year
Scope 2		
Indirect emissions	Electricity and steam	Electricity: annual volume purchased from electricity suppliers, annual electricity charges, and gross floor area of sites Of which, renewable energy: non-FIT non-fossil certificates designated as renewable energy Steam: annual volume purchased from energy suppliers