

No PO No Pay Policy

We procure a wide range of goods and services to deliver safe and secure products to our customers. In addition to our established Basic Procurement Policy, we have established the following policy ("this Policy"). All procurement activities shall be conducted in accordance with this Policy.

1. Declaration for Procurement Activities

We comply with all applicable laws and regulations, as well as the norms, policies, and rules of the Coca-Cola Bottlers Japan Holdings Group. In line with these requirements, we comply with this Policy and conduct procurement activities appropriately.

2. Basic Policy

- (1) Except in certain cases, invoices submitted without a purchase order number will not be paid.
- (2) Except in certain cases, a purchase order with an order number will be issued to suppliers for all purchasing transactions.
- (3) Payments will be made after the purchase order number on the purchase order and invoice has been matched.
- (4) Invoices without a purchase order number will be returned to the supplier with a request to include the correct order number.
- (5) If a transaction violates this policy, we will respond appropriately and take measures to prevent recurrence.

3. Importance of this Policy

When purchase transactions are conducted based on purchase orders (except in certain cases), the following benefits are expected:

- (1) Greater visibility into spending improves budget management and planning, leading to greater budgetary control.
- (2) Standardizes the purchasing process and strengthens internal controls.
- (3) Prevents transactions without proper internal approval and reduces the risk of fraudulent or unclear spending.
- (4) Matching purchase orders, delivery notes, and invoices improves invoicing efficiency and clarifies transaction details. This also helps prevent disputes with suppliers and strengthens trusted relationships.

4. Supplementary Provisions

This Policy will take effect from April 1, 2026. For certain transactions, implementation will begin on January 1, 2027.