

Integrated Report Briefing Q&A Summary

Date : October 17, 2025(Fri.) 16:15 to 17:00

Respondents : Kazunori Harada, General Manager, Investor Relations Division

Q: Regarding SSBJ, I assume that ITOCHU is considering early adoption. How do you distinguish disclosure between the Annual Securities Report and the Integrated Report?

A: The Sustainability Management Division is taking the lead, and we have established an internal task force that includes the Corporate Planning & Administration Division, General Accounting Control Division, IT & Digital Strategy Division, and IR Division. This task force is discussing Scope 3 disclosure, data collection methods, and overall disclosure policies. For Scope 3, we aim to disclose figures as soon as possible, and we are also considering how to present the disclosure in a way that is easy to understand. Obviously, audit and assurance will also be required, so we plan to address these challenges in a systematic manner.

Q: I believe ITOCHU has already been disclosing Scope 3 data wherever reliable aggregation has been possible. Will you take the same approach for SSBJ compliance and next year's disclosure?

A: Currently, there are various approaches to Scope 3 aggregation, and disclosures are not fully aligned across companies. However, we are steadily preparing, and our policy is to disclose ahead of statutory requirements if possible. The task force is taking this matter very seriously and actively discussing it.