

Introduction of the New Procurement System "Coupa"

For our suppliers

Japan Airlines General Procurement Department



JAPAN AIRLINES

Agenda

1. What is Coupa?
2. Purpose of implementation
3. Coupa Target Business Processes
4. About the Sourcing Portal
5. Overview of Order Receiving and Invoicing Methods (SAN/CSP)
6. About SAN Operations
7. Introduction Schedule
(Regarding actual operation/switchover between Ariba and Coupa)
8. Requests to Suppliers
9. Regarding Inquiries
10. Frequently Asked Questions

1. What is Coupa?

Coupa Overview

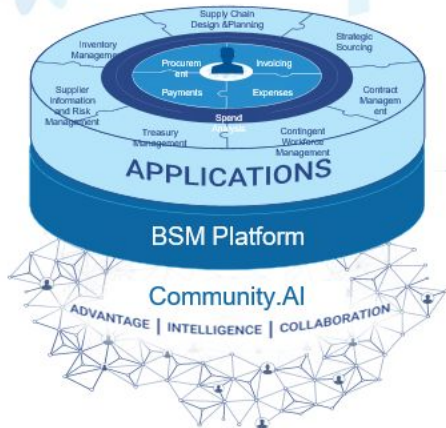
The leader in Total Spend Management (business spend management) solutions

Total Spend Management

Gives visibility into all spend and activity across organizations and regions,
and provides the framework to govern and improve spend

BSM Platform

BSM cloud procurement platform that puts BSM into practice



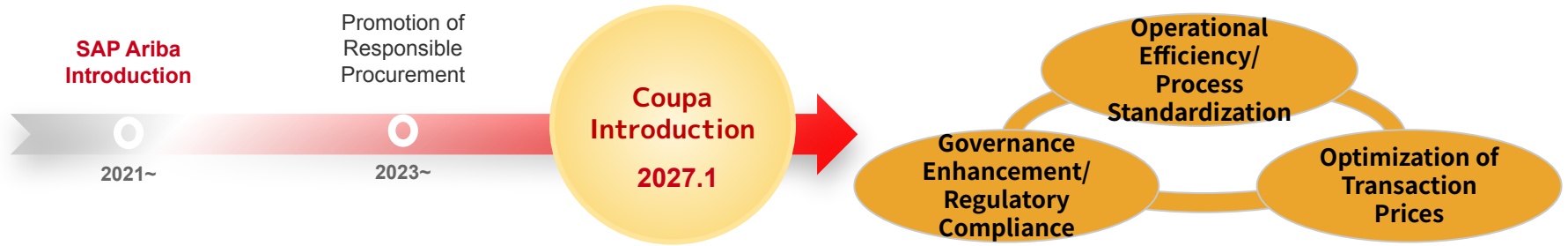
Over 3,200 customers worldwide form a **community**

10+ million suppliers, executing and managing a cumulative 1,200+ trillion yen in spend activity



2. Purpose of implementation

We aim to maximize the effects obtained through systems in procurement activities by refreshing to Coupa

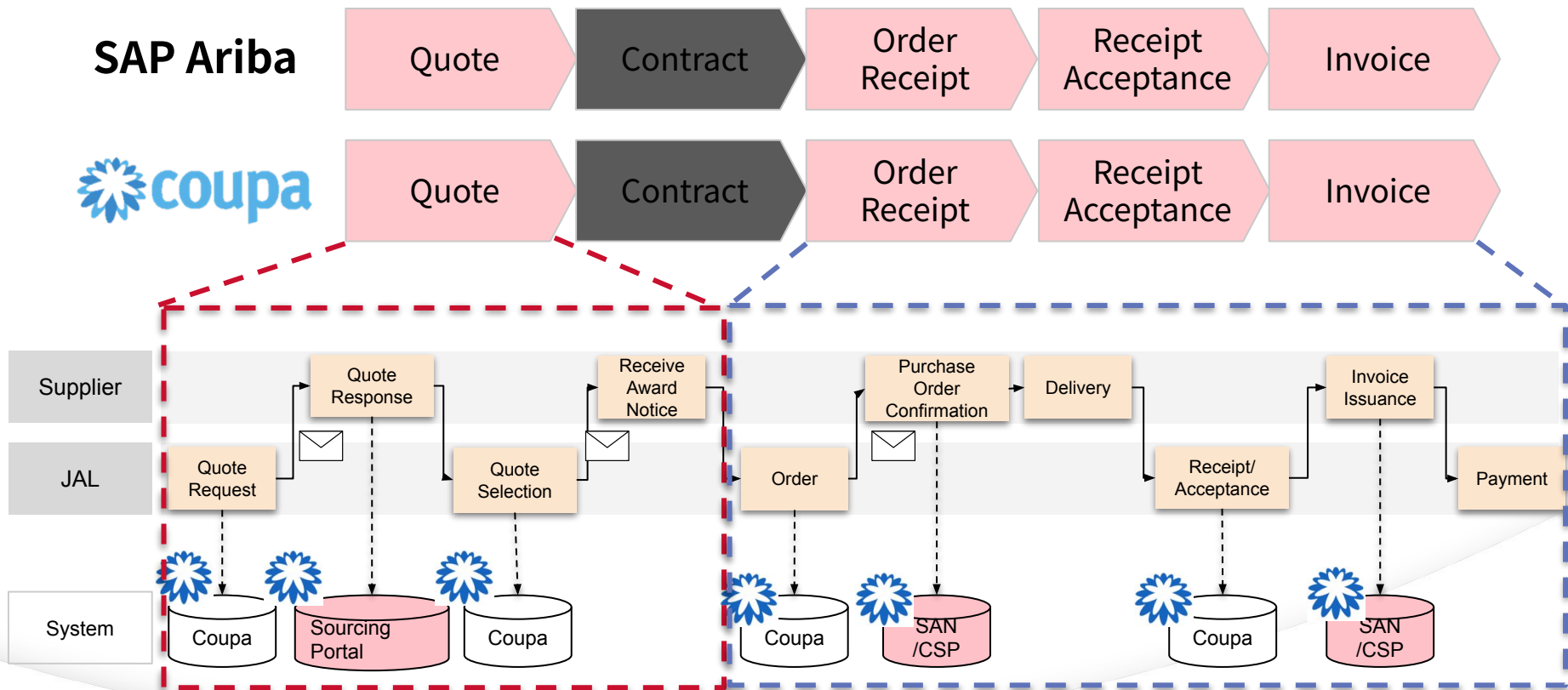


Benefits for Suppliers by Using Coupa

- **Account acquisition is not mandatory; you can use the system for free and** easily.
- Thereby, reducing time for quotes, ordering, and invoicing, and achieving paperless operations.
- Since transaction history is saved electronically, searching, reference, and business handover become easier.
- Both we and our suppliers can grasp the status of work.

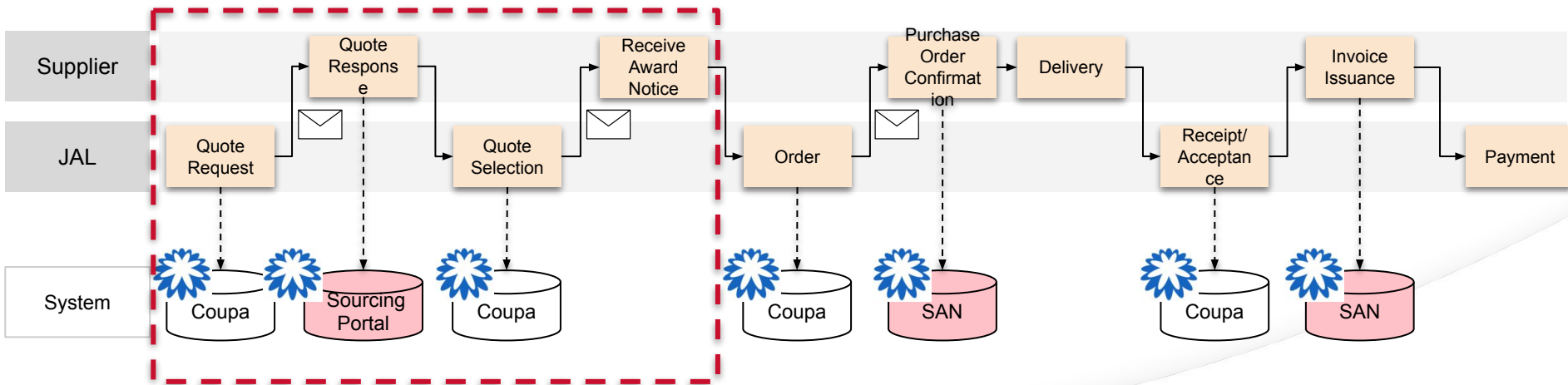
3. Coupa Target Business Processes

In Coupa, just like in SAP Ariba, you will perform tasks such as quoting, ordering/receiving, receipt/acceptance, and invoicing.



4. About the Sourcing Portal

- What is the Sourcing Portal?
- It is a portal for you to respond to quotes in Coupa.
- When using Coupa, all suppliers will provide quote responses from the "Sourcing Portal."
- The Sourcing Portal can be used without account registration.
- It allows sign-in using a one-time password issued each time.
- The Sourcing Portal can be used on a Web browser, and there is no cost for its use.



4. About the Sourcing Portal

For the screen demo, please watch the Coupa Introduction Presentation video.

5. Overview of Order Receiving and Invoicing Methods (SAN/CSP)

For order receipt, delivery, and invoicing procedures from the JAL Group, we have prepared two types of usage methods according to your operational system.

SAN (Supplier Actionable Notification) [Recommended]

No account registration is required. You can confirm purchase orders, create invoices, and send them directly via the link in the email you receive. As a general rule, please use "SAN" for ordering, delivery, and invoicing procedures with the JAL Group.

CSP (Coupa Supplier Portal)

A dedicated portal site that requires account registration. You can centrally manage all past transaction history, confirm purchase orders, send advance shipping notices, and create and send invoices on the CSP.

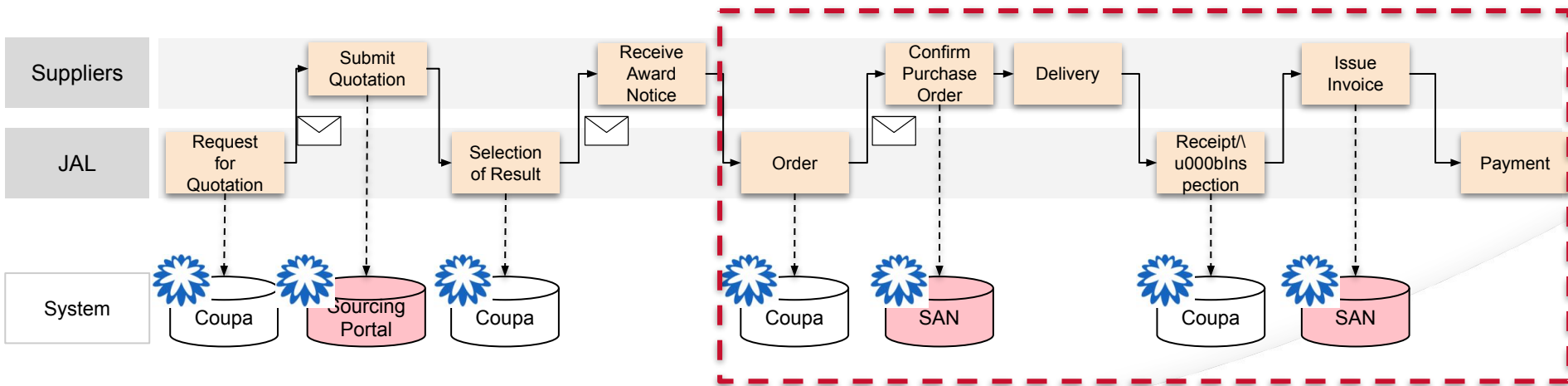
5. Overview of Ordering/Invoicing Methods (SAN/CSP)

Comparison Item	SAN (Supplier Actionable Notification)	CSP (Coupa Supplier Portal)
Account Registration/Management	Not required	Required (One account per company) (Settings can be configured by department within the account)
Usage Fees	Free	Free
Order/Invoice Issuance	Individual operation via dedicated link in received email	Operate/Respond from a list on the portal screen
Reference Past History	Saved by received email (email software)	Search and reference past cases collectively on the portal
Issuance of Advance Shipping Notice	Not available	Available
Registration of Order Email Recipients	Registered by JAL in advance (Multiple registrations and organizational/group address registration available)	Registered by each suppliers on the portal
Recommended Business Format	Suppliers with one-off or low-volume transactions (Guideline: less than 50 transactions per year)	Suppliers with high-volume transactions (Same as left: 50 or more transactions per year)

Our Recommendation

6. About SAN Operations

- **You can use it without account registration.** You can sign in with a one-time password issued each time.
- It can be used in a web browser and there is no cost to use it.



6. About SAN Operations

For the screen demo, please watch the Coupa Introduction Presentation video.

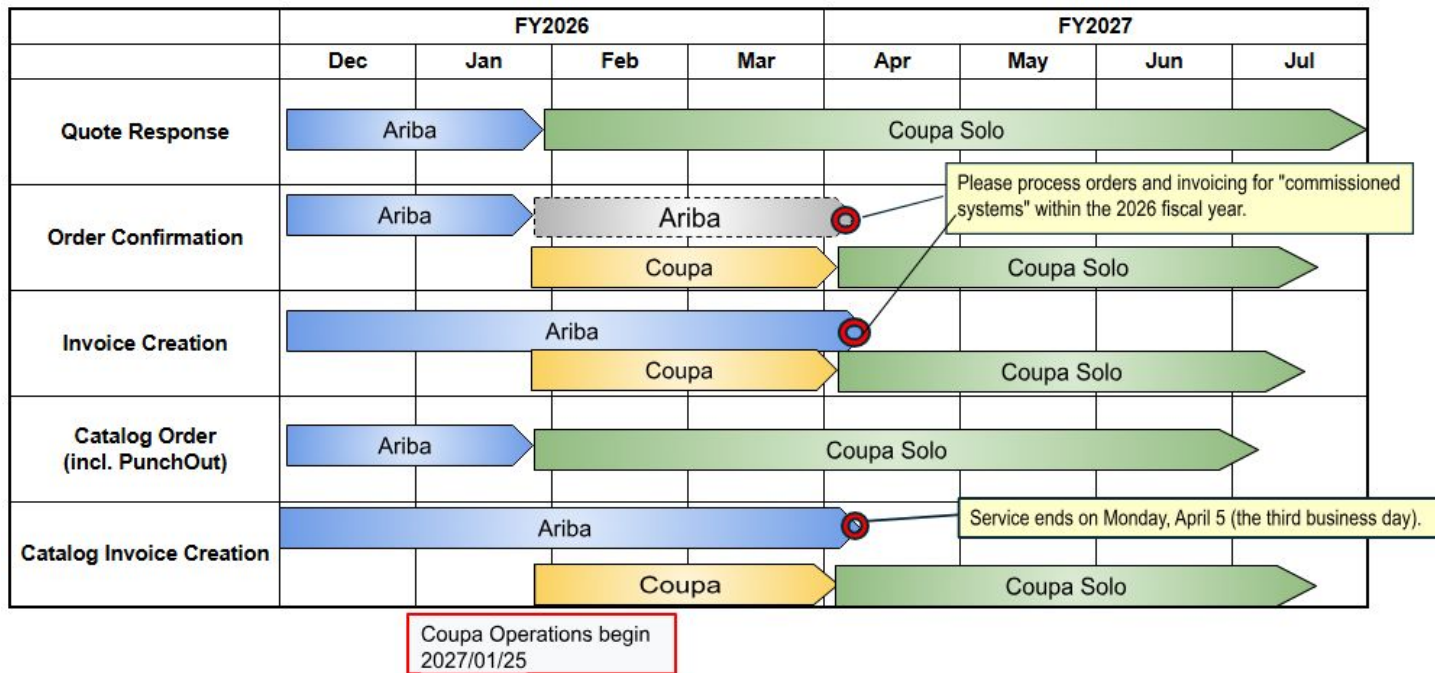
6. About SAN Operations

For the screen demo, please watch the Coupa Introduction Presentation video.

7. Schedule until Implementation (Actual Operation/Switching between Ariba and Coupa)

For RFQs that are not yet awarded by January 24, 2027, we plan to issue new RFQs in Coupa on or after January 25.

For ongoing documents that cannot be completed within fiscal year 2026 (documents with remaining deliveries, remaining inspections, or remaining invoices), transactions will continue in Ariba within FY26, and they will be transferred to Coupa on or after April 6.



8. Requests to Suppliers

Regarding Coupa Supplier Portal (CSP) Account Creation (Deadline: October 16, 2026)

[Target]

- Suppliers who wish to create a CSP account
- Suppliers who already have a CSP account and wish to use CSP for transactions with JAL
- Suppliers who we have asked to create a CSP account (we will contact you separately)

[Request Content]

Submission of Application Form

For suppliers who wish to create a CSP account, please submit the CSP application form.
(The application form will be posted on our corporate website from September 7)

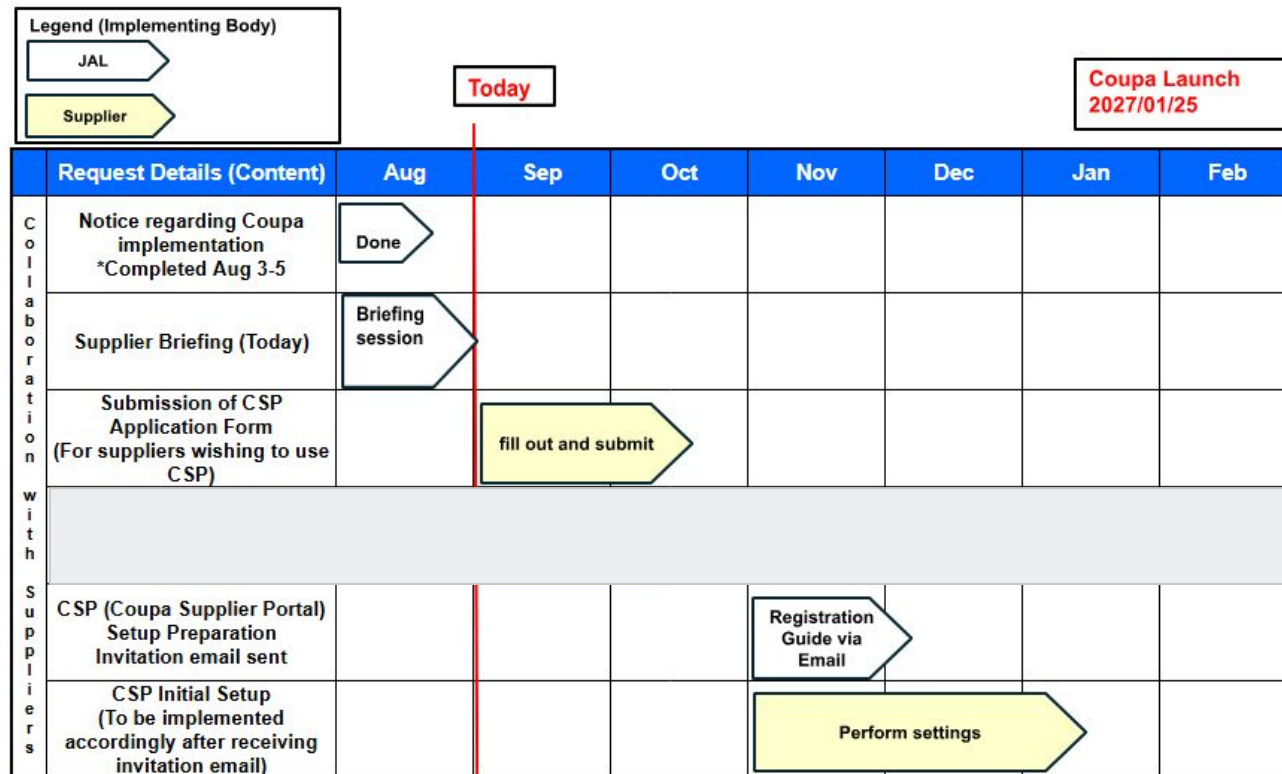
Even if you already have a CSP account for transactions with other companies, please submit the same form if you intend to use it for transactions with us. (*)

Depending on the number of transactions with us, the transaction type, and the products, we may contact you separately to request the creation of a CSP account.

(*) If you already have a CSP account and integration with it is not possible, please use SAN for transactions.

8. Requests for Suppliers

We plan to launch Coupa on January 25, 2027. Following the briefing session, we will make various requests to our suppliers in conjunction with the transition from the existing system to Coupa.

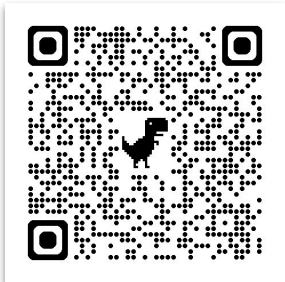


9. About Inquiries

If you have any questions regarding the contents of this briefing session or other aspects of Coupa, please contact us using the inquiry form below.

Due to the expected high volume of inquiries, it may take some time for us to respond. Thank you for your understanding.

Additionally, we will continue to upload FAQs to our corporate page, so please refer to them as appropriate.

[Inquiry Form]	[JAL Corporate Page Procurement Information]
https://forms.gle/iDn2Ujeo8T76QyVL9	https://www.jal.com/en-jp/about/client/
	

10. Frequently Asked Questions

Procurement Response Portal	Is an account required to respond to quotes on the Sourcing Portal?	No. You can access the 'Sourcing Portal' directly via the link provided in the quote request email to provide your response (free of charge).
SAN	Can I issue an invoice directly from a SAN purchase order email?	Yes, you can.
CSP	How do I log in to CSP for the first time?	Access the link provided in the invitation email (the button saying 'Join Coupa Supplier Portal,' etc.) and log in by setting your password and required fields.
CSP	What is my CSP login ID?	Your registered email address will be your login ID.
Billing	Is partial billing (billing as needed) possible for blanket orders or split deliveries?	Yes. You can register invoices multiple times by specifying the items, quantities, and amounts to be billed.
Billing	If I submit an invoice via Coupa, is it necessary to send a paper or PDF invoice?	No. Data created in Coupa is treated as the official invoice.
Tax	What is the tax calculation logic?	It uses rounding.
Tax	What is a Tax ID/Registration Number?	It refers to the 13-digit registration number starting with 'T' under the invoice system (Qualified Invoice Issuer).
Other	Can I modify quote responses or already created invoices?	Yes. Please check the operation manual for specific procedures.
Other	What happens to my transaction history in SAP Ariba?	Even after our procurement system is upgraded, you can continue to check your history within SAP Ariba. Please keep your Ariba Network ID (ANID) safe so it is not lost.



Thank You

Soaring Together