

编写方针

GRI: 2-2, 3, 5, 6

作为与利益相关者的沟通工具，不二制油集团每年都发行《综合报告》和《可持续发展报告》。

《综合报告》的目的在于，通过登载本公司集团所开展的事业的总体情况和中长期战略，并就相关内容通过与利益相关者各方的不断对话，来力争提高企业价值。报告对象范围主要是合并子公司、权益法联营公司。

同时，《可持续发展报告》对包括本集团的可持续性经营和ESG的“方针、政策”、“治理”、“战略”、“风险管理”、“指标与目标”、“主要举措”进行了整理，并向广大利益相关方进行了全面、系统的报告。此外，报告还登载了外部评价及ESG详细数据，与《综合报告》中的可持续发展信息形成互补。

<p>报告对象范围</p>	<p>不二制油集团 包括原不二制油集团控股株式会社及其日本国内及海外的关联公司的活动。详细情况请参阅以下集团公司一览 集团旗下公司一览 (PDF, 561KB) </p>
<p>报告对象期间</p>	<p>2024年度（2024年4月1日至2025年3月31日）期间的实际业绩报告。 治理信息以截至2025年6月的信息为基础。 还包括上述时间以外的部分活动。</p>
<p>发行时间</p>	<p>2025年9月12日（日文版） 2025年10月31日（英文、中文版）</p>
<p>所参照的指南</p>	<p>GRI标准 本报告依照GRI标准制作。</p> <p>IFRS可持续发展披露标准IFRS S1号《披露可持续发展相关财务信息的一般要求》 参考国际会计准则（IFRS）财团旗下的国际可持续发展准则审议会（ISSB）制定的准则，针对每一重要课题，分别披露了“治理”、“战略”、“风险管理”、“指标与目标”项目。</p>
<p>基于GRI确定披露信息的方法</p>	<p>《可持续发展报告2025》基于以下基本方针，对不二制油集团期望为实现可持续发展社会做出贡献的课题进行说明。</p> <p>① 本公司集团的ESG重要课题是，根据重要性地图选定被评估为本公司集团对社会与环境的影响度“非常高”，“很高”以及社会与环境对本公司集团的财务影响度被评估为“非常高”，“很高”的主题。针对这些课题，我们从集团层面的高度加以应对并披露相关信息。</p> <p>② 对于①以外的主题，将由集团旗下的有关公司和部门进行应对，并披露可能影响利益相关者决策的信息。</p> <p>* https://www.fujioil.co.jp/ch/sustainability/sustainability_management/</p>
<p>第三方担保</p>	<p>为确保本报告的准确性，在范畴1和2中CO₂排放量达95%以上以及范畴3类别1中CO₂排放量的所有数据取得了第三方担保。</p> <p>* 点击报告书图片链接PDF文件。</p>

FUJII OIL CO., LTD.

Japan Management Association
Sustainability Center
Masahiko Maeda, Senior Executive

1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by FUJII OIL CO., LTD. (hereinafter, referred to as "the Organization") to conduct independent verification on a limited level of assurance. The scope of verification is the following greenhouse gas (GHG) emissions information within the organizational boundary*1 in its fiscal year 2024 Monitoring Report (hereinafter, referred to as "the Report") from 1 April 2024 to 31 March 2025.

- 1) SCOPE 1 GHG emissions;
Direct CO₂ emissions within the organizational boundary by using natural gas, city gas, LPG, diesel oil, kerosene and gasoline
- 2) SCOPE 2 GHG emissions;
Indirect CO₂ emissions within the organizational boundary by using electricity and steam

The objective of this verification is to confirm that the monitoring data in the Organization's applicable scope have been correctly calculated and reported in line with the criteria of the monitoring procedure*2, and to express our views as a third party. The Organization's responsibility is to prepare the Report and report the monitoring data, and JMASusC's responsibility is to express our views on the monitoring data of the Report as a third party.

2. Procedure of Verification

GHG emissions information in the Report was verified by JMASusC in accordance with the requirements of ISO14064-1:2019 (Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and following processes were implemented:

- Assessment regarding the information to specify the GHG emissions in the Report, monitoring procedure, monitoring system and related documents
- Interviews with persons in charge of preparing the Report
- Visiting FUJII OIL CO., LTD. Haman Business Operations Complex and HANNAN TANK TERMINAL CO., LTD. to confirm the monitoring boundary, the data collection processes, and to physically check monitoring points of energy supplied
- Verifying the evidence for confirmation of the accuracy of GHG emissions information by sampling

3. Conclusion of Verification

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 GHG emissions information*1 in the Report of fiscal year 2024 was not calculated and reported in conformance with the criteria in all material respects.

NOTE:

*** 1: Organizational boundary**

- Japan: FUJII OIL CO., LTD. Haman Business Operations Complex
HANNAN TANK TERMINAL CO., LTD.
FUJII OIL CO., LTD. Chubu Plant
CHIBA VEGET. TANK TERMINAL CO., LTD.
FUJII OIL CO., LTD. Kanto Plant
FUJII OIL CO., LTD. Etsuoka Plant
FUJII OIL CO., LTD. Kobe Plant
FUJII SUNSVY FOODS CO., LTD.
Overseas: FUJII OIL (SINGAPORE) PTE. LTD.
WOODLANDS SUNSVY FOODS PTE. LTD.
PALMARU EDIBLE OIL SDN. BHD.
FUJII OIL (THAILAND) CO., LTD.
PT. FREYARADI INDONESIA
FUJII GLOBAL CHOCOLATE (M) SDN. BHD.
INDUSTRIAL FOOD SERVICES PTE. LTD.
FUJII OIL (ZHANG JIA GANG FREE TRADE ZONE) CO., LTD.
FUJII OIL (BHAOQING) CO., LTD.
TIANJIN FUJII PROTEIN CO., LTD.
BLOMMER CHOCOLATE MANUFACTURING (SHANGHAI) CO., LTD.
FUJII VEGETABLE OIL, INC.
HARALD INDUSTRIA E COMERCIO DE ALIMENTOS LTDA.
BLOMMER CHOCOLATE COMPANY (East Greenville plant)
BLOMMER CHOCOLATE COMPANY (Union City plant)
BLOMMER CHOCOLATE COMPANY (Campbellfield plant)
FUJII OIL EUROPE
FUJII OIL GHANA LTD.

*** 2: Monitoring procedure**

"Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.7)" and "monitoring procedures" prepared by the organization

*** 3: Refer to the Attachment for the Verified GHG emissions of organizational boundary.**