

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框架和中长期战略，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。另一方面，《可持续发展报告》的目的主要在于，补充《综合报告》的可持续发展信息，将本公司集团可能给社会可持续性造成的影响的基本方针和措施，全面而坦诚地报告给广大利益相关者。

报告对象范围	不二制油集团 集团旗下公司一览 (PDF, 3.2MB) 
报告对象期间	2023年度（2023年4月1日至2024年3月31日）期间的实际业绩报告。 治理信息以截至2024年6月的信息为基础。 还包括上述时间以外的部分活动。
发行时间	2024年9月6日（日文版） 2024年10月30日（英文、中文版）
所参照的指南	GRI标准 本报告依照GRI标准制作。
	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”、“风险管理”、“战略”、“指标与目标”项目。
基于GRI确定披露信息的方法	《可持续发展报告2024》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。 ① 本公司集团的ESG重要课题根据重要性地图，选定被评估为本公司集团对社会与环境的影响度“非常高”，以及社会与环境对本公司集团的影响度被评估为“非常高”的主题。针对这些课题，我们以集团层面的高度加以应对并披露相关信息。 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。 * https://www.fujioilholdings.com/ch/sustainability/sustainability_management/
第三方担保	为确保本报告的正当性，在范畴1和2中CO ₂ 排放量达70%以上以及范畴3类别1中CO ₂ 排放量的所有数据取得了第三方担保。 * 点击报告书图片链接PDF文件。  Greenhouse gas emissions Verification Statement 16 July 2024 FUJIOIL HOLDINGS INC. Japan Management Association GHG Certification Center Chiga Maruo, Senior Executive 1. Objective and Scope of Verification Japan Management Association GHG Certification Center (JMACC) was commissioned by FUJIOIL HOLDINGS INC. (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 within the organizational boundary⁽¹⁾ in its fiscal year 2023 Monitoring Report (hereinafter, referred to as "the Report") from 1/April/2023 to 31/March/2024. 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, heating and cooling The objective of this verification is to confirm that the GHG emissions 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 make the Report and report the monitoring data, and JMACC's responsibility is to express our views on the monitoring data of the Report as a third party. 2. Procedure of Verification The Report was verified by JMACC in accordance with the requirement of ISO 14064-3:2019 (Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and following processes were implemented: - Assessment regarding to 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 - Verifying the evidence for confirmation of the accuracy of GHG emissions by sampling GHG emissions Verification Statement (16 July 2024) Japan Management Association GHG Certification Center 2-1-27 Shiba-ko, Minato-ku, Tokyo 105-8522 JAPAN Page 1 / 2  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 Organization's GHG emissions in the Report of fiscal year 2023 were not calculated and reported in conformance with the criteria. NOTE: ※1: Japan: FUJIOIL CO.,LTD. Hamam Business Operations Complex, FUJIOIL CO.,LTD. Chiba Plant, FUJIOIL CO.,LTD. Kanto Plant, FUJIOIL CO.,LTD. Kobe Plant, FUJIOIL SUNNY FOODS CO., LTD. Overseas: FUJIOIL (SINGAPORE) PTE. LTD., WOODLANDS SUNNY FOODS PTE. LTD., PALMARU EMBLE OIL SON. BHD., FUJIOIL ZHANG JIA GANG CO., LTD., TIANJIN FUJIOIL PROTEIN CO., LTD., FUJIOIL VEGETABLE OIL, INC., BLONDMER CHOCOLATE COMPANY (Grand Geneva) S.A., HAROLD INDUSTRIA E COMERCIO DE ALIMENTOS LTDA., FUJIOIL EUROPE, FUJIOIL GHANA LTD. ※2: Monitoring procedure: "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.6)" and "monitoring procedures" prepared by the organization. ※3: Refer to the Attachment for the Verified GHG emissions of organizational boundary. GHG emissions Verification Statement (16 July 2024) Japan Management Association GHG Certification Center 2-1-27 Shiba-ko, Minato-ku, Tokyo 105-8522 JAPAN Page 2 / 2



Greenhouse gas emissions Verification Statement

19 July 2024



FUJI OIL HOLDINGS INC.

Japan Management Association
GHG Certification Center
Chiga Maruo, Senior Executive



1. Objective and Scope

Japan Management Association GHG Certification Center (JMACC) was commissioned by FUJI OIL HOLDINGS INC. (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 within the organizational boundary⁽¹⁾ in its fiscal year 2023 Monitoring Report (hereinafter, referred to as "the Report") from 1/April/2023 to 31/March/2024.

- 1) SCOPE: 1 GHG emissions;
CO₂ emissions within the category 1 of SCOPE 3⁽²⁾

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⁽³⁾, and to express our views as a third party. The Organization's responsibility is to prepare the Report and report the monitoring data, and JMACC's responsibility is to express our views on the monitoring data of the Report as a third party.

2. Procedure of Verification

The Report was verified by JMACC in accordance with the requirement of ISO14064-3:2019 (Greenhouse gases Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and following processes were implemented.

- Assessment regarding to 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
- Verifying the evidence for confirmation of the accuracy of GHG emissions by sampling



3. Conclusion

Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that Organization's GHG emissions in the Report of fiscal year 2023 were not calculated and reported in conformance with the criteria.

NOTE:

- ※1: Japan: FUJI OIL CO., LTD.,
OMU MILK PRODUCTS CO., LTD.,
F&F CO., LTD.
Overseas: FUJI OIL (SINGAPORE) PTE. LTD.,
WOODLANDS SUNNY FOODS PTE. LTD.,
PALMAH EDEBLE OIL SDN. BHD.,
FUJI OIL (THAILAND) CO., LTD.,
PT. FREYARAH INDOFAMA,
FUJI GLOBAL CHOCOLATE (M) SDN. BHD.,
FUJI OIL (ZHANG JIA-GANG) CO., LTD.,
FUJI OIL (ZHAOQING) CO., LTD.,
TIANXIN FUJI PROTEIN CO., LTD.,
Biomaster Chocolate Manufacturing (Shanghai) Company Ltd.,
FUJI VEGETABLE OIL, INC.,
BLOOMER CHOCOLATE COMPANY,
HARALD INDUSTRIA E COMERCIO DE ALIMENTOS LTDA.,
FUJI OIL EUROPE,
FUJI OIL GHANA LTD.

- ※2: Category 1 (Purchased goods and services): Emissions from activities up to manufacturing of raw materials and packaging for main products

- ※3: Monitoring procedure: "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.6)" / "National Institute of Advanced Industrial Science and Technology IDEA Ver.3.3" and "Scope 3 Category 1 monitoring rule" prepared by the organization

- ※4: Refer to the Attachment for the Verified GHG emissions of organizational boundary.