


Editorial Policy

GRI: 2-2, 3, 5, 6

The Fuji Oil Group publishes the Integrated Report and the Sustainability Report annually as tools for communicating with our stakeholders.

The Integrated Report provides a general overview of our Group business and outlines our medium- to long-term strategies. By communicating this information, we hope to encourage our stakeholders to continue engaging with us in enhancing our corporate value. The scope of the report focuses on consolidated subsidiaries and equity-method affiliates.

The Sustainability Report organizes and comprehensively and systematically reports our policies and approach, governance, strategies, risk management, metrics and targets, and specific initiatives on the Group's sustainability management and material ESG issues to a wide range of stakeholders. The report also complements the sustainability information in the Integrated Report and provides external recognition of our initiatives and detailed ESG data.

Scope of the report	<p>Fuji Oil Group (including the activities of the former Fuji Oil Holdings Inc. and its consolidated and affiliated companies located in Japan and abroad)</p> <p>For details, please refer to the list of group companies below.</p> <p>List of Group companies (PDF, 411KB) </p>
Period covered	<p>Report on FY2024 activities</p> <p>April 1, 2024 – March 31, 2025</p> <p>The contents on governance of this report are based on information as of June 2025.</p> <p>Some activities conducted outside the above-mentioned period are also included.</p>
Date of publication	<p>September 12, 2025 (Japanese version)</p> <p>October 31, 2025 (English and Chinese versions)</p>
Guidelines for reference	<p>GRI Standards</p> <p>This report complies with the GRI Standards.</p> <p>IFRS S1, General Requirements for Disclosure of Sustainability-related Financial Information</p> <p>Referring to the standards developed by the International Sustainability Standards Board (ISSB) under the International Financial Reporting Standards (IFRS) Foundation, this report consists of the “Governance,” “Strategy,” “Risk management,” and “Metrics and targets” sections for each priority action on ESG material issues.</p>
How to determine disclosure information based on GRI	<p>The Sustainability Report 2025 presents the themes in which the Fuji Oil Group is expected to contribute to the realization of a sustainable society, based on the following basic approaches.</p> <p>(1) Our material ESG issues* are those assessed through materiality mapping to have extremely high and high impact, which the Fuji Oil Group has on the society or the environment, or social or environmental issues have on the Fuji Oil Group. We examine these themes at the Group level and disclose information.</p> <p>(2) For other issues, we examine them at related companies and divisions and disclose information that may influence the decision making of stakeholders.</p> <p>* https://www.fujioil.co.jp/en/sustainability/sustainability_management/</p>
Third-party verification	<p>More than 95% of the data on total Scope 1 and Scope 2 CO₂ emissions as well as data on Scope 3 category 1 CO₂ emissions have been verified by a third party to ensure that the information is correct.</p> <p>* Each image is linked to a PDF file.</p>

Greenhouse gas emissions Verification Statement

23 July 2025

FUJI 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 FUJI 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.

- SCOPE 1 GHG emissions;
Direct CO₂ emissions within the organizational boundary by using natural gas, city gas, LPG, diesel oil, kerosene and gasoline
- 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 FUJI 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*3 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: FUJI OIL CO., LTD. Haman Business Operations Complex
HANNAN TANK TERMINAL CO., LTD.

FUJI OIL CO., LTD. Chubu Plant
CHIBA VEGOIL TANK TERMINAL CO., LTD.

FUJI OIL CO., LTD. Kanto Plant
FUJI OIL CO., LTD. Osaka Plant

FUJI OIL CO., LTD. Kobe Plant
FUJI SUNNY FOODS CO., LTD.

Overseas: FUJI OIL (SINGAPORE) PTE. LTD.
WOODLANDS SUNNY FOODS PTE. LTD.

PALMARU EDIBLE OIL SDN. BHD.
FUJI OIL (THAILAND) CO., LTD.

PT. FREYARADI INDONESIA
FUJI GLOBAL CHOCOLATE (M) SDN. BHD.

INDUSTRIAL FOOD SERVICES PVT. LTD.
FUJI OIL (ZHANG JIA GANG) CO., LTD.

FUJI OIL (ZHANG JIA GANG FREE TRADE ZONE) CO., LTD.
FUJI OIL (ZHAOQING) CO., LTD.

TIANJIN FUJI PROTEIN CO., LTD.
BLOMMER CHOCOLATE MANUFACTURING (SHANGHAI) CO., LTD.

FUJI VEGETABLE OIL, INC.
HARALD INDUSTRIA E COMERCIO DE ALIMENTOS LTDA.

BLOMMER CHOCOLATE COMPANY (East Greenville plant)
BLOMMER CHOCOLATE COMPANY (Lima City plant)

BLOMMER CHOCOLATE COMPANY (Campbellford plant)
FUJI OIL IL ROPE

FUJI 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.