

Greenhouse gas emissions Verification Statement

23 July 2026

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 2025 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2025 to 31 March 2026.

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*²

Indirect CO₂ emissions within the organizational boundary by using electricity and heat

The objective of this verification is to confirm that the GHG emissions information in the Organization’s applicable scope has 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 GHG emissions information, and JMASusC’s responsibility is to express our views on the GHG emissions information of the Report as a third party.

2. Procedure of Verification

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

- Assessment regarding the information to specify 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. Kobe Plant to confirm the monitoring boundary, the data collection processes, and physical monitoring points of supplied energy
- 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*4 in the Report of fiscal year 2025 was not calculated and reported in conformance with the criteria in all material respects.

NOTE:

*1: Organizational boundary

Japan: FUJI OIL CO., LTD.

HANNAN TANK TERMINAL CO., LTD.

CHIBA VEGOIL TANK TERMINAL CO., LTD.

Fuji Sunny Foods CO., LTD.

F & F CO., LTD.

OMU MILK PRODUCTS CO., LTD.

Overseas: FUJI OIL (SINGAPORE) PTE. LTD.

WOODLANDS SUNNY FOODS PTE. LTD.

PALMAJU EDIBLE OIL SDN. BHD.

FUJI GLOBAL CHOCOLATE (M) SDN. BHD.

FUJI OIL (THAILAND) CO., LTD.

PT. FREYABADI INDOTAMA

INDUSTRIAL FOOD SERVICES PTY. LTD.

FUJI OIL (CHINA) INVESTMENT CO., 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.

BLOMMER CHOCOLATE COMPANY, LLC

HARALD INDÚSTRIA E COMÉRCIO DE ALIMENTOS LTDA.

FUJI OIL EUROPE

FUJI OIL GHANA LTD.

FUJI BRANDENBURG GmbH

FUJI OIL ASIA PTE. LTD.

OILSEEDS INTERNATIONAL, LLC

FUJI EUROPE AFRICA B.V.

*2: Emission factors for SCOPE 2

- Japan (Electricity) : Basic emission factors for each electricity supplier and menu under Japan's Mandatory GHG Accounting and Reporting System
- Japan (Heat) : Values provided by the supplier
- Overseas (Electricity) : The latest grid-average emission factors published by government agencies in each country, or emission factors specific to each power utility
- Overseas (Heat) : Emission factors calculated based on the composition of primary fuels, using assumed boiler efficiency and evaporation ratio

*3: Monitoring procedure

“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.8)” and “monitoring procedures” prepared by the Organization

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

Greenhouse gas emissions Verification Statement

28 July 2026

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 2025 Monitoring Report (hereinafter, referred to as “the Report”) from 1 April 2025 to 31 March 2026.

- 1) SCOPE 3 GHG emissions
CO₂ emissions within the category 1 of SCOPE 3*²

The objective of this verification is to confirm that the GHG emissions information in the Organization’s applicable scope has 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 GHG emissions information, and JMASusC’s responsibility is to express our views on the GHG emissions information of the Report as a third party.

2. Procedure of Verification

GHG emissions information in the Report was verified in accordance with the requirements of ISO14064-3:2019 (Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements), and the 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
- 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*⁴ in the Report of fiscal year 2025 was not calculated and reported in conformance with the criteria in all material respects.

NOTE:

*1: Organizational boundary

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FUJI OIL EUROPE

FUJI OIL GHANA LTD.

FUJI BRANDENBURG GmbH

*2: Overview of SCOPE 3 Category 1

○ Category 1 (Purchased goods and services) : Raw materials and packaging materials for major products

*3: Monitoring procedure

“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.8)“,

“National Institute of Advanced Industrial Science and Technology IDEA Ver.3.5.1” and

“Scope3 Category 1 monitoring rule” prepared by the Organization

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