

Greenhouse gas emissions/Environmental Information Verification Statement

29 August 2025

Kikkoman Corporation

Japan Management Association
Sustainability Center
Masahiko Maeda, Senior Executive



1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by Kikkoman Corporation (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, and environmental information (water usage) (hereinafter, referred to as “the Monitoring data”) within the organizational boundary*¹ in its fiscal year 2024 Monitoring Report (hereinafter, referred to as “the Report”), covering the period from 1 April 2024 to 31 March 2025 for the organizational boundary excluding the four overseas entities, and the period from 1 January 2024 to 31 December 2024 for the four overseas entities.

- 1) SCOPE 1 GHG emissions:
 - Direct CO₂ emissions within the organizational boundary by using city gas, LPG, natural gas, gasoline, diesel oil, Fuel oil A, kerosene and soy sauce oil
 - Direct GHG emissions from CH₄ and N₂O within the organizational boundary
 - Direct CO₂ emissions by using dry ice within the organizational boundary, and GHG emissions by leakage of HFC
- 2) SCOPE 2 GHG emissions:

Indirect CO₂ emissions within the organizational boundary by using electricity and heat
- 3) SCOPE 3 GHG emissions:

CO₂ emissions within the category 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 and 12 of SCOPE 3*²
- 4) Water usage:

Water withdrawals, water discharges, and water consumption within the organizational boundary

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 JMASusC’s responsibility is to express our views at limited level of assurance on the Monitoring data of the Report as a third party. There is no specific conflict of interest between the Organization and JMASusC.

2. Procedure of Verification

GHG emissions information in the Report was verified in accordance with the requirements of ISO14064-3:2019, and environmental information in the Report was verified in accordance with the requirements of ISAE3000, and following processes were implemented. The limited level of assurance is a different type of procedure than the reasonable level of assurance, has a less process of verification implemented and does not provide as high level of assurance as the reasonable level of assurance.

- Assessment regarding the information to decide the Monitoring data in the Report, monitoring procedure, monitoring system, and related documents
- Visiting Environment Department of Kikkoman Corporation, Noda Factory of Kikkoman Food Products Company and Gunma Plant of Nippon Del Monte Corporation to confirm the monitoring boundary, the monitoring points, the procedure for measuring GHG emissions and the monitoring structure, and interviews with person in charge of preparing the Report at head office
- Verifying the evidence for confirmation of the accuracy of the Monitoring data 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 Monitoring data in the Report of fiscal year 2024 were not calculated and reported in conformance with the criteria in all material respects.

Verified GHG emissions (t-CO ₂ e)	
SCOPE 1^{*4}	102,408
SCOPE 2^{*5} Market based	42,080
SCOPE 2^{*5} Location based	111,172
SCOPE 3^{*6}	2,452,702
Breakdown of SCOPE 3	
Category 1	1,752,863
Category 2	147,006
Category 3	44,784
Category 4	360,748
Category 5	8,315
Category 6	1,006
Category 7	2,856
Category 8	278
Category 9	27,501
Category 10	50,695
Category 12	56,650

Verified Water usage (m ³)	
Water withdrawals	7,558,353
Water discharges	6,194,977
Water consumption	1,363,377

NOTE:

*1: Organizational boundary

• Scope 1 GHG emissions

- Direct CO₂ emissions by using fuels: Kikkoman Corporation and its consolidated subsidiaries
- Direct GHG emissions from CH₄ and N₂O within the organizational boundary: Kikkoman Food Products Company Noda Factory/Takasago Factory, Nagareyama Kikkoman Company, MANNS WINE CO., LTD. Katsunuma Winery, Nippon Del Monte Corporation Gunma Plant/Nagano Plant, Kikkoman Soyfoods Company Gifu Plant/Ibaraki Plant, Kikkoman Biochemifa Company Kamogawa Plant, SIAM DEL MONTE COMPANY LIMITED
- Direct CO₂ emissions by using dry ice: Kunshan President Kikkoman Biotechnology Co., Ltd.
- GHG emissions by leakage of HFC: Kikkoman Food Products Company Noda Factory/Takasago Factory, Hokkaido Kikkoman Company, Kikkoman Foodtech Company Main Plant/Nakanodai Plant/Edogawa Plant/Nisinippon Plant, Nagareyama Kikkoman Company, Saitama Kikkoman Company, MANNS WINE CO., LTD. Katsunuma Winery/Komoro Winery, Nippon Del Monte Corporation Gunma Plant/Nagano Plant, Kikkoman Soyfoods Company Gifu Plant/Saitama Plant/Ibaraki Plant, Kikkoman Biochemifa Company Edogawa Plant/Kamogawa Plant, Takara Shoyu Co., Ltd., Kikkoman Corporation Noda Head Office/Tokyo Head Office/Research & Development Division/Kikkoman General Hospital, Kikkoman Food Products Company Noda Head Office/Tokyo Head Office/Product Development Division/

Kinki Region, KIKKOMAN FOODS, INC., KIKKOMAN (S) PTE LTD, KIKKOMAN FOODS EUROPE B.V.,
 President Kikkoman Inc., Kunshan President Kikkoman Biotechnology Co., Ltd.,
 President Kikkoman Zhenji Foods Co., Ltd., SIAM DEL MONTE COMPANY LIMITED,
 Del Monte Foods (Xiamen) Co., Ltd.

- SCOPE 2 and SCOPE 3 GHG emissions: Kikkoman Corporation and its consolidated subsidiaries
- Water usage: Manufacturing Plants of Kikkoman Corporation and its consolidated subsidiaries
 Kikkoman Food Products Company Noda Factory/Takasago Factory, Hokkaido Kikkoman Company,
 Kikkoman Foodtech Company Main Plant/ Nakanodai Plant/ Edogawa Plant/ Nisinippon Plant,
 Nagareyama Kikkoman Company, Saitama Kikkoman Company, MANNS WINE CO., LTD.
 Katsunuma Winery/ Komoro Winery, Nippon Del Monte Corporation Gunma Plant/ Nagano Plant,
 Kikkoman Soyfoods Company Gifu Plant/ Saitama Plant/ Ibaraki Plant, Kikkoman Biochemifa Company
 Edogawa Plant/ Kamogawa Plant, Takara Shoyu Co., Ltd., KIKKOMAN FOODS, INC., KIKKOMAN (S) PTE LTD,
 KIKKOMAN FOODS EUROPE B.V., President Kikkoman Inc., Kunshan President Kikkoman Biotechnology Co., Ltd.,
 President Kikkoman Zhenji Foods Co., Ltd., SIAM DEL MONTE COMPANY LIMITED,
 Del Monte Foods (Xiamen) Co., Ltd.

***2: Overview of categories of SCOPE 3**

- Category 1 (Purchased goods and services): Raw materials, packaging materials, contract manufacturing, and products purchased for sale
- Category 2 (Capital goods): Capital investment
- Category 3 (Fuel and energy related activities not included in Scope 1 or Scope 2): Fuel, electricity and heat used
- Category 4 (Transport and distribution (upstream)): Transportation to the Organization of purchased raw materials, packaging materials and products bought for sale, and the shipper transportation of sold products
- Category 5 (Waste generated in operations): Industrial and general waste from production sites and large indirect departments within the organizational boundary
- Category 6 (Business travel): Business travel by employees
- Category 7 (Employee commuting): Employee commuting to worksites
- Category 8 (Leased assets (upstream)): Operation in overseas leased properties and domestic car sharing usage
- Category 9 (Transportation and distribution (downstream)): Land transportation of sold products from distribution centers to retail stores
- Category 10 (Processing of sold products): Processing of sold products to seasoning
- Category 12 (End-of-life treatment of sold products): Disposal of packaging materials for sold products

***3: Monitoring procedure of SCOPE 1, 2 and 3**

“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.7)”, “Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.5)”, and the “GHG Reporting Procedures” for each company prepared by the Organization.

***4: • Emission factor for city gas: Emission factor under GHG emissions reporting system of Japan**

- Emission factor for natural gas: Published emission factor by natural gas supplier
- Emission factor for soy source oil: Emission factor calculated by the Organization

***5: Emission factor for electricity and heat**

- Domestic emission factor for electricity (Market based): Basic emission factor under GHG emissions reporting system of Japan
- Domestic emission factor for electricity (Location based): National average emission factor under GHG emissions reporting system of Japan
- Oversea emission factor for electricity (Market based): Published emission factor by electric power supplier or US EPA eGRID with 2023 Data
- Oversea emission factor for electricity (Location based): US EPA eGRID with 2023 Data or IEA Emissions Factors 2024
- Emission factor for heat: Basic manual on accounting and reporting for GHG Emissions (Ver.6.0) of Japan

***6: The amount of SCOPE 3 (t-CO₂e) is totaled including figures after the decimal point of each category.**

4. JMASusC's Independence and Quality Control

JMASusC implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065:2020. It is at least as demanding as the requirements of the International Standard on Quality Management 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.