

Greenhouse gas emissions/Environmental Information Verification Statement

25 August 2026

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 (including bioenergy usage), and environmental information (water usage) (hereinafter, referred to as “the Monitoring data”) within the organizational boundary*¹ in its fiscal year 2025 Monitoring Report (hereinafter, referred to as “the Report”), covering the period from 1 April 2025 to 31 March 2026 for the organizational boundary excluding the four overseas entities, and the period from 1 January 2025 to 31 December 2025 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 bioenergy
 - 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) Bioenergy usage
 - Biogenic fuel (soy sauce oil) consumption in SCOPE 1
- 5) 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 the following processes were implemented at a limited level of assurance. The procedures performed in a limited assurance engagement vary in nature from, and are less in extent than, those performed in a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement.

- 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, Takasago Factory of Kikkoman Food Products Company and Ibaraki Plant of Kikkoman Soyfoods Company to confirm the monitoring boundary, the monitoring points, the procedure for measuring GHG emissions and the monitoring structure, and interviews with persons in charge of preparing the Report
- 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 2025 were not calculated and reported in conformance with the criteria in all material respects.

Verified GHG emissions (t-CO ₂ e)	
SCOPE 1 ^{*4}	107,507
Bioenergy-derived within SCOPE 1	2,295
SCOPE 2 Market based ^{*5}	29,804
SCOPE 2 Location based ^{*6}	106,742
SCOPE 3 ^{*7}	2,592,153
Breakdown of SCOPE 3	
Category 1	1,941,852
Category 2	72,385
Category 3	54,640
Category 4	367,821
Category 5	15,765
Category 6	1,031
Category 7	2,928
Category 8	354
Category 9	28,257
Category 10	49,548
Category 12	57,572

Verified Bioenergy usage (kl)	
Bioenergy	944.535

Verified Water usage (m ³)	
Total water withdrawals (Breakdown below)	7,106,701
Surface Water (River water)	342,221
Brackish Surface Water / Seawater	0
Groundwater (Renewable)	4,685,529
Groundwater (Non-renewable)	0
Municipal water / Industrial water	2,078,950
Total Water Discharge (Breakdown below)	5,552,281
Surface Water (River water)	3,405,877
Brackish Surface Water / Seawater	539,274
Groundwater	0
Public sewerage etc. (Third-party destinations)	1,607,130
Water consumption	1,554,420

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 Head Office/Tokyo Head Office/Kinki Region/Product Development Division/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. Choshi Plant, Kikkoman Corporation Noda Head Office/Tokyo Head Office/Research & Development Division/Kikkoman General Hospital, 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
- Bioenergy: Kikkoman Food Products Company Noda Factory
- 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 (Upstream transportation and distribution): 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 (Upstream leased assets): Operation in overseas leased properties and domestic car sharing usage
- Category 9 (Downstream transportation and distribution): Land transportation of sold products from distribution centers to retail stores
- Category 10 (Processing of sold products): Processing of sold products into seasoning
- Category 12 (End-of-life treatment of sold products): Disposal of packaging materials for sold products

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

“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.8)”, “National Institute of Advanced Industrial Science and the “GHG Reporting Procedures” prepared by the Organization.

- *4: • Emission factor for city gas: Emission factors under GHG emissions reporting system of Japan
 - Emission factor for natural gas: Emission factors for natural gas based on country-specific data
 - Emission factor for bioenergy: Emission factor calculated by the Organization
- *5: Emission factor for electricity and heat (Market based)
 - Electricity in Japan: Basic emission factors for each electricity supplier and menu under Japan's Mandatory GHG Accounting and Reporting System, and application of Non-Fossil Certificates
 - Overseas electricity: Published emission factors by electric power supplier or US EPA eGRID with 2023 Data
 - Heat: Basic manual on accounting and reporting for GHG Emissions (Ver.6.1) of Japan
- *6: Emission factor for electricity and heat (Location based)
 - Electricity in Japan: National average emission factor under GHG emissions reporting system of Japan
 - Overseas electricity: US EPA eGRID with 2023 Data or IEA Emissions Factors 2025
 - Heat: Basic manual on accounting and reporting for GHG Emissions (Ver.6.1) of Japan
- *7: The amount for each category of SCOPE 3 (t-CO₂e) and water usage (m³) are totaled including figures after the decimal point.

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 complies 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.