

Greenhouse gas emissions Verification Statement

9 September 2025

KAGOME Co., Ltd.

Japan Management Association
Sustainability Center
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1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by KAGOME 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 2024 Monitoring Report (hereinafter, referred to as “the Report”) from 1 January 2024 to 31 December 2024.

1) SCOPE 1 GHG emissions:

- Direct CO₂ emissions within the organizational boundary by using natural gas (including LNG), city gas, LPG, Fuel oil A, diesel oil, kerosene, gasoline and liquefied carbon dioxide*²
- GHG emissions from HFC leakage*²

2) SCOPE 2 GHG emissions:

Indirect CO₂ emissions within the organizational boundary by using electricity, heating and cooling

3) SCOPE 3 GHG emissions:

CO₂ emissions within the category 1, 2, 3, 4, 5, 6, 7, 9, 10, 12, 13 and 15 of SCOPE 3*³

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*⁴, 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 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 following processes were implemented:

- Assessment including visiting the Organization’s office, regarding the information to specify the GHG emissions in the Report, monitoring procedure, monitoring system, and related documents
- Interviews with person in charge of preparing the Report
- Visiting KOZAKAI Plant to confirm the monitoring boundary, the data collection processes, and to physically check monitoring points of energy supplied
Submit a checklist (questionnaire) to Ingomar Packing Company, LLC, and confirm the calculation data and data collection procedures by obtaining the answers and supporting documents processes
- 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 in the Report of year 2024 was not calculated and reported in conformance with the criteria in all material respects.

- SCOPE 1,2

Organizational boundary* ¹	Verified GHG emissions (t-CO ₂ e)	
	SCOPE 1	SCOPE 2
NASU Plant	8,475	3,625
FUJIMI Plant	2,030	112
KOMAKI Plant	1,953	3,629
IBARAKI Plant	2,149	1,718
KOZAKAI Plant	1,335	2
UENO Plant	703	0
Branches and branch offices of the organization: 22 sites	977	1,606
Industria de Transformacao de Produtos Alimentares, S.A.	14,873	0
Fomento da Industria do Tomate, S.A.	9,986	0
Kagome Australia Pty Ltd.	16,392	8,174
Kagome Inc. (USA)	1,913	85
Kagome Foods, Inc.	2,645	5,646
Vegitalia S.p.A	1,439	1,201
Taiwan Kagome Co., Ltd.	1,277	2,067
Ingomar Packing Company, LLC	82,527	4,941
Hibikinada Green Farm Co., Ltd.	5,136	397
Iwaki Onahama Green Farm Co., Ltd.	8,064	328
Yatsugatake Mirai Green Farm Co., Ltd.	2,579	366

NOTE:

Refer to next page.

● SCOPE 3

SCOPE 3	Verified GHG emissions (t-CO ₂ e)	Organizational boundary* ¹
Category 1	358,964	KAGOME Co., Ltd., Green Farm
Category 2	13,243	KAGOME Co., Ltd. and domestic consolidated subsidiaries
Category 3	11,334	KAGOME Co., Ltd., Green Farm
Category 4	62,816	KAGOME Co., Ltd., Green Farm
Category 5	876	KAGOME Co., Ltd.* ⁵ , Green Farm
Category 6	359	KAGOME Co., Ltd. and domestic consolidated subsidiaries
Category 7	1,225	KAGOME Co., Ltd. and domestic consolidated subsidiaries
Category 9	83,536	KAGOME Co., Ltd., Kagome Agri Fresh Co., Ltd.
Category 10	9,924	KAGOME Co., Ltd., Kagome Agri Fresh Co., Ltd.
Category 12	11,974	KAGOME Co., Ltd., Kagome Agri Fresh Co., Ltd.
Category 13	54	Kagome Axis Co., Ltd.
Category 15	3,926	Sera Green Farm Co., Ltd.

NOTE:

*1 : See SCOPE 1, 2, and SCOPE 3 tables above for organizational boundary.

- KAGOME Co., Ltd. : NASU Plant, FUJIMI Plant, KOMAKI Plant, IBARAKI Plant, KOZAKAI Plant, UENO Plant, Branches and branch offices of the organization (22 sites)
- Green Farm: Hibikinada Green Farm Co., Ltd., Iwaki Onahama Green Farm Co., Ltd., Yatsugatake Mirai Farm Co., Ltd.

*2 : Liquefied carbon dioxide gas used for crop growth within Green farms, and HFC leakage within KAGOME Co., Ltd.

*3 : Overview of categories of SCOPE 3

- Category 1 (Purchased goods and services): Raw materials and packaging materials for main products purchased
GHG emissions unit values described in *4, and primary data obtained from suppliers are used.
- Category 2 (Capital goods): Tangible fixed assets
- Category 3 (Fuel- and energy-related activities not included in Scope 1 or Scope 2): Fuel, electricity, heating and cooling consumption
- Category 4 (Transport and distribution (upstream)): Overseas and domestic land transportation, maritime transportation, and storage in domestic distribution warehouses
- Category 5 (Waste generated in operations): Industrial waste generated in operations within organizational boundary
- Category 6 (Business travel): Business travel via public transportation by employees
- Category 7 (Employee commuting): Employee commuting to the worksites
- Category 9 (Transport and distribution (downstream)): Land transportation from distribution centers to stores, maritime transportation of export goods, and storage in domestic distribution warehouses and stores within Japan
- Category 10 (Processing of sold products): Cooking process (Assuming city gas usage) of business-use products sold by the Organization
- Category 12 (End-of-life treatment of sold products): Disposal of packaging materials (plastic, paper, metal, glass, ceramics) from products sold by the Organization, and disposal of unused products among those sold by the Organization
- Category 13 (Leased assets (downstream)): Land and building leases (Real estate properties in Japan of the Kagome Group managed by Kagome Axis Co., Ltd.).
- Category 15 (Investments): SCOPE 1, 2, of Sera Green Farm Co., Ltd.

*4 : 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)”, “National Institute of Advanced Industrial Science and Technology IDEA Ver.3.4.1 (IPCC 2021 with LULUCF AR6)”, “Ademe Base Carbone V23.2.1”, “ecoinvent v3.11”, and “monitoring reporting and procedures (Scope1,2,3)” prepared by the Organization.

*5 : Only the Research Institute is included as a “branches and branch offices”.