Greenhouse gas emissions Verification Statement

2 September 2026

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 2025 Monitoring Report (hereinafter, referred to as "the Report") from 1 January 2025 to 31 December 2025.

1) SCOPE 1 GHG emissions
   - Direct CO_2 emissions within the organizational boundary by using natural gas (including LNG), city gas, LPG, Fuel oil A, diesel oil, kerosene, and gasoline as well as direct emissions from non-energy sources (liquefied carbon dioxide, fertilizer application, and field waste)[*2]
   - GHG emissions from leakage of HFCs[*2]
2) SCOPE 2 GHG emissions
   Indirect CO_2 emissions within the organizational boundary by using electricity, heating and cooling
3) SCOPE 3 GHG emissions
   CO_2 emissions within the category 1, 2, 3, 4, 5, 6, 7, 9, 11, 12, 13 and 15 of SCOPE 3[*3]

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*[4], 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 including visiting the Organization's head office, regarding the information to specify GHG emissions in the Report, monitoring procedure, monitoring system, and related documents
- Interviewing persons in charge of preparing the Report
- Visiting UENO Plant to confirm the monitoring boundary, the data collection processes, and physical monitoring points of supplied energy
  Submitting a checklist (questionnaire) to Kagome Farms Australia Pty Ltd. and reviewing the responses and supporting documents to confirm the calculation data and data collection procedures
- 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 for 2025 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_2e)	
	SCOPE 1	SCOPE 2[*5]
NASU Plant	**8,541**	**0**
FUJIMI Plant	**2,057**	**25**
KOMAKI Plant	**2,221**	**706**
IBARAKI Plant	**1,954**	**616**
KOZAKAI Plant	**1,307**	**2**
UENO Plant	**717**	**0**
Branches and branch offices of the organization: 21 sites	**841**	**506**
KAGOME FOODS PORTUGAL, S.A.	**13,732**	**0**
Fomento da Industria do Tomate, S.A.	**8,644**	**0**
Kagome Foods Australia Pty Ltd.	**17,227**	**8,312**
Kagome Farms Australia Pty Ltd.	**1,559**	**9**[*6]
Kagome Inc. (USA)	**2,257**	**20**
Kagome Foods, Inc.	**2,522**	**0**
Vegitalia S.p.A	**1,319**	**888**
Taiwan Kagome Co., Ltd.	**1,131**	**1,921**
Ingomar Packing Company, LLC	**89,539**	**3,118**
Hibikinada Green Farm Co., Ltd.	**5,486**	**465**
Iwaki Onahama Green Farm Co., Ltd.	**8,286**	**121**
Yatsugatake Mirai Green Farm Co., Ltd.	**2,608**	**77**

NOTE:

Refer to next page.

・SCOPE 3

SCOPE 3	Verified GHG emissions (t-CO_2e)	Organizational boundary*1
Category 1	**327,938**	KAGOME Co., Ltd., Green Farm
Category 2	**14,599**	KAGOME Co., Ltd. and domestic consolidated subsidiaries
Category 3	**11,454**	KAGOME Co., Ltd., Green Farm
Category 4	**85,494**	KAGOME Co., Ltd., Green Farm*7
Category 5	**849**	KAGOME Co., Ltd. *8, Green Farm
Category 6	**366**	KAGOME Co., Ltd. and domestic consolidated subsidiaries
Category 7	**1,248**	KAGOME Co., Ltd. and domestic consolidated subsidiaries
Category 9	**82,782**	KAGOME Co., Ltd., Kagome Agri Fresh Co., Ltd.
Category 11	**12,991**	KAGOME Co., Ltd., Kagome Agri Fresh Co., Ltd.
Category 12	**12,659**	KAGOME Co., Ltd., Kagome Agri Fresh Co., Ltd.
Category 13	**54**	Kagome Axis Co., Ltd.
Category 15	**3,788**	Equity-method associates (Sera Green Farm Co., Ltd.)

NOTE:

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

・KAGOME Co., Ltd.: NASU Plant, FUJIMI Plant, KOMAKI Plant, IBARAKI Plant, KOZAKAI Plant, UENO Plant, KAGOME Co., Ltd. sales offices and offices (21 sites)

・Green Farm: Hibikinada Green Farm Co., Ltd., Iwaki Onahama Green Farm Co., Ltd., Yatsugatake Mirai Green Farm Co., Ltd.

*2 : Liquefied carbon dioxide gas covers use for crop growth at Green farms; fertilizer application and field waste apply only to Kagome Farms Australia Pty Ltd.; and HFCs leakage applies only to KAGOME Co., Ltd.

*3 : Overview of categories of SCOPE 3

- Category 1 (Purchased goods and services): Purchased raw materials, packaging materials and other items used for the Organization's main products
  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 (Upstream transportation and distribution): 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 the organizational boundary
- Category 6 (Business travel): Business travel via public transportation by employees
- Category 7 (Employee commuting): Employee commuting to the worksites
- Category 9 (Downstream transportation and distribution): Land transportation from distributors' logistics centers to stores, maritime transportation of exported products, and storage at domestic distribution warehouses and stores
- Category 11 (Use of sold products): Energy use for cooking/heating or refrigerated storage of household and commercial-use products sold by entities within the organizational boundary*1, including Category 10 (Processing of sold intermediate products)
- Category 12 (End-of-life treatment of sold products):Disposal of packaging materials (plastic, paper, metal, glass, and ceramics) and unused products associated with products sold by entities within the organizational boundary*1

- Category 13 (Downstream leased assets): Leased land and buildings, consisting of domestic real estate properties of the Kagome Group managed by Kagome Axis Co., Ltd.
- Category 15 (Investments): SCOPE 1 and SCOPE 2 GHG emissions of the equity-method associate, 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.2.8)", "Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.6)", "National Institute of Advanced Industrial Science and Technology IDEA Ver.3.5.1 (IPCC 2021 with LULUCF AR6)", "Ademe Base Carbone V23.2.1", "ecoinvent v3.12", and "monitoring reporting and procedures (Scope1,2,3)" prepared by the Organization

*5 : Emission factors for SCOPE 2 (Market-based)

- Electricity emission factor (Japan) : Basic emission factors for each electricity supplier and menu under Japan's Mandatory GHG Accounting and Reporting System, and Non-fossil certificates procured by the Organization.
- Electricity emission factors (overseas) : Specific emission factors (including adjusted emission factors) provided by government agencies and contracted electric utilities, as well as Renewable Energy Certificates (RECs) and Guarantees of Origin (GOs) procured by local subsidiaries
- Heat emission factor (Japan) : Basic emission factors specified for each heat supplier under Japan's Mandatory GHG Accounting and Reporting System

*6 : Electricity consumption was estimated based on total electricity payments and estimated unit prices for 2024, and allocated in proportion to the cultivated area in 2025.

*7 : For Green Farm, only outbound logistics is calculated.

*8 : Only the Research Institute is included under "sales offices and offices".