

# VERIFICATION STATEMENT

2022 Greenhouse gas Statement for CJ Cheiljaedang Corp.

Report Period : 2022/01/01 ~ 2022/12/31

2023. 05. 09.

Korea Testing and Research Institute

## Verification Opinion

Verification on 2022(1 January 2022 ~ 31 December 2022) Greenhouse gas(hereinafter GHG) statement of CJ Cheiljaedang Corp.(hereinafter CJ) has been planned and performed in accordance with the undermentioned standards and guidelines. The level of assurance of verification has been performed to reach the reasonable level of assurance<sup>1)</sup>.

Verification Standard/Guidelines :

1. Guidelines for Reporting and Certification of GHG emission trading scheme(Ministry of Environment notification No. 2022-279)
2. Verification guideline for the GHG emission trading scheme(Ministry of Environment notification No. 2021-112)

The sampling approach in accordance with the verification plan has been applied after reviewing the 2022 GHG statement, the 2022 monitoring plan report and related evidence provided by CJ.

In regards to verification result, detection limit may occur due to self-decision making if the above references for GHG calculation did not define clearly.

During desk review and physical on-site visit, calculation errors/omissions have been found in the GHG statement. CJ has performed corrective actions against the non-conformities raised by KTR.

In conclusion, KTR confirms that no material errors, omissions or misstatements have been found in the revised GHG statement.

Materiality in this verification has been found under 5%. Also, the fuel/electricity/steam usage and related parameters for GHG calculation have been correctly reflected in the revised GHG statement.

## KTR's Verification Opinion

KTR confirms that collected. prepared and reported amount of energy usage/GHG emission have correctly been reflected to the revised GHG statement in accordance with the above references.

KTR hereby concludes that the amount of GHG emission/energy/usage of main facilities, which occupy 99% of total amount of GHG emission, has been calculated and reported without any material errors, omissions or misstatements.

Name of Company	Greenhouse gas emission(tCO <sub>2</sub> -eq)		
	Direct emission (Scope 1)	Indirect emission (Scope 2)	Total
CJ Cheiljaedang Corp.	207,951.269	221,423.44	429,357

2023. 05. 09.

Head of Korea Testing and Research Institute



1) 'Reasonable level of assurance' is a high, but not absolute, level of assurance.



# GHG Verification Statement

## Independent Verification Statement

### CJ Cheiljedang Food Asia Pacific Headquarters

Corporate of business overseas : China) Beijing, Qingdao, / Vietnam) BR-VT, Province, Kizuna

The Korea Management Registrar Inc. (hereinafter "KMR") has conducted the verification on the greenhouse gas (hereinafter "GHG") emission (Scope 1, 2) of CJ Cheiljedang Food Asia Pacific Headquarters in 2022.

#### SCOPE

Verification of all places of business and emission facilities under the control of CJ Cheiljedang Food Asia Pacific Europe Headquarters.

#### STANDARD

- ISO 14064-1:2006, ISO 14064-3:2006
- WRI/WBCSD GHG Protocol
- IPCC Guidelines for National Greenhouse Gas Inventories (2006)
- Guidelines for Reporting and Certification of Emissions in the Greenhouse Gas Emissions Trading Scheme

#### LIMITATION

The verification has inherent limitations that may arise in the process of applying standards and methods.

#### RESULT

- GHG verification has been performed to meet the limited assurance level according to the verification standards.
- We express that no significant errors were found in the calculation of emissions during the verification process and that relevant activity data and evidence were appropriately managed and calculated. As a result, we express an "qualified" opinion.

NO	Plant name	Emissions			Energy		
		Direct Emission (Scope1)	Indirect Emission (Scope2)	Total Emissions (tCO <sub>2</sub> .eq)	Fuel	Electricity	Total (TJ)
1	China) Beijing	1,154.115	2,490.157	3,644	22.599	42.903	65
2	China) Qingdao	1,615.567	3,736.137	5,351	31.635	64.370	96
3	Vietnam) BR-VT Province	-	8,768.482	8,768	-	162.901	162
4	Vietnam) Kizuna	2,237.025	5,294.517	7,531	37.670	97.557	135

# Verification Statement

## GHG emission

### CJ CHEILJEDANG BIO/FNT sector

#### ✔ Scope of Verification

Korean Standards Association has conducted verification for GHG emissions under limited assurance level, based on GHG report provided by CJ CHEILJEDANG BIO/FNT sector and 10 group companies which includes 2022's Scope 1 and Scope2 emissions.

#### ✔ Reference Standard

- Verification guideline for management of GHG Emissions Trading Scheme provided by Ministry of Environment, Republic of Korea
- Guideline for reporting and certification of GHG Emissions Trading Scheme provided by Ministry of Environment, Republic of Korea
- KS A ISO 14064-1 : 2006 · WRI GHG Protocol
- 2006 IPCC Guidelines for National Greenhouse Gas Inventories

#### ✔ Limitations of verification

As the verification team conducted a sampling-based document review and interview on the activity data, there may be errors, omissions, and misrepresentations that were not discovered.

#### ✔ Verification Opinion

Since all nonconformities have been corrected and no additional significant errors have been found, the verification team presents an appropriate opinion on the greenhouse gas emissions and energy consumption claimed by the verification organization.

#### •GHG Emissions & Energy (Scope1,2)

	2022year (tCO <sub>2eq</sub> )	2022year (TJ)	Remark
Scope 1 (Direct Emissions)	2,562,247	37,427	
Scope 2 (Indirect Emissions)	1,018,053	17,402	
Total Emissions	3,580,300	54,829	

한국표준협회장



March 31<sup>st</sup> 2023

*Myung So Kang*



# GHG Verification Statement

## Independent Verification Statement

### CJ Feed&Care Corporation.

Place of business subject to verification : Incheon plant, Gunsan plant, Head office & Farm Depot  
The Korea Management Registrar Inc. (hereinafter "KMR") has conducted the verification on the greenhouse gas (hereinafter "GHG") emission (Scope 1&2) of CJ Feed&Care Corp. (hereinafter "the Company") from 2020 to 2022.

### SCOPE

Verification of places of business and emission facilities under the control of the Company.

### STANDARDS

- ISO 14064-1:2006, ISO 14064-3:2006
- WRI/WBCSD GHG Protocol
- IPCC Guidelines for National Greenhouse Gas Inventories (2006)
- Guidelines for Reporting and Certification of Emissions in the Greenhouse Gas Emissions Trading Scheme

### LIMITATIONS

The verification has inherent limitations that may arise in the process of applying standards and methods.

### RESULTS

- GHG verification has been performed to meet the limited assurance level according to the verification standards.
- We express that no significant errors were found in the calculation of emissions during the verification process, and that relevant activity data and evidence were appropriately managed and calculated. As a result, we express an "qualified" opinion.

GHGs Emission	Direct emission (Scope1)	Indirect emission (Scope2)	Total (tCO <sub>2</sub> .eq)
2022	3,670.759	23,902.042	27,572
2021	3,653.859	21,362.641	25,016
2020	3,077.205	19,325.607	22,402

  

Energy Consumption	Fuel	Electricity	Steam	Total (TJ)
2022	70.295	349.873	78.303	498
2021	70.117	340.930	78.017	489
2020	58.290	317.080	64.423	439



April 28th, 2023

Authorized By

CEO Eun Ju Hwang



# GHG Verification Statement

## Independent Verification Statement

### CJ Seafood CO.,Ltd.

Place of business in Korea : Seongnam Plant, Incheon Plant, Eumseong Plant, Gwangju Sales Office  
The Korea Management Registrar Inc. (hereinafter "KMR") has conducted the verification on the greenhouse gas (hereinafter "GHG") emission (Scope 1&2) of CJ Seafood Co.,Ltd. from 2020 to 2022.

#### SCOPE

Verification of all places of business and emission facilities under the control of CJ Seafood Co.,Ltd.

#### STANDARD

- ISO 14064-1:2006, ISO 14064-3:2006
- WRI/WBCSD GHG Protocol
- IPCC Guidelines for National Greenhouse Gas Inventories (2006)
- Guidelines for Reporting and Certification of Emissions in the Greenhouse Gas Emissions Trading Scheme

#### LIMITATION

The verification has inherent limitations that may arise in the process of applying standards and methods.

#### RESULT

- GHG verification has been performed to meet the limited assurance level according to the verification standards.
- We express that no significant errors were found in the calculation of emissions during the verification process, and that relevant activity data and evidence were appropriately managed and calculated. As a result, we express an "qualified" opinion.

GHGs Emission	Direct emission (Scope1)	Indirect emission (Scope2)	Total (tCO <sub>2</sub> -eq)
2022	4,336.931	6,873.127	11,208
2021	5,393.717	7,705.711	13,097
2020	5,315.244	7,646.057	12,961

  

Energy Consumption	Fuel	Electricity	Total (TJ)
2022	85.575	143.623	229
2021	106.424	161.021	266
2020	104.878	159.775	264



April 18th, 2023

Authorized By

CEO Eun Ju Hwang



# GHG Verification Statement

## Independent Verification Statement

### Wonji Co., Ltd.

Place of business in Korea : Asan Plant1, Asan Plant2, Jincheon Plant  
The Korea Management Registrar Inc. (hereinafter "KMR") has conducted the verification on the greenhouse gas (hereinafter "GHG") emission (Scope 1&2) of Wonji Co., Ltd. from 2020 to 2022.

#### SCOPE

Verification of all places of business and emission facilities under the control of Wonji Co., Ltd.

#### STANDARD

- ISO 14064-1:2006, ISO 14064-3:2006
- WRI/WBCSD GHG Protocol
- IPCC Guidelines for National Greenhouse Gas Inventories (2006)
- Guidelines for Reporting and Certification of Emissions in the Greenhouse Gas Emissions Trading Scheme

#### LIMITATION

The verification has inherent limitations that may arise in the process of applying standards and methods.

#### RESULT

- GHG verification has been performed to meet the limited assurance level according to the verification standards.
- We express that no significant errors were found in the calculation of emissions during the verification process, and that relevant activity data and evidence were appropriately managed and calculated. As a result, we express an "qualified" opinion.

GHG Emission	Direct emission (Scope1)	Indirect emission (Scope2)	Total (tCO <sub>2</sub> -eq)
2022	2,869.593	10,825.938	13,695
2021	2,617.482	10,162.908	12,779
2020	2,657.323	8,106.982	10,763

  

Energy Consumption	Fuel	Electricity	Total (TJ)
2022	56.602	226.454	282
2021	51.627	212.367	263
2020	52.421	169.406	220



April 18th, 2023

Authorized By

CEO Eun Ju Hwang

## DNV BUSINESS ASSURANCE

# GREENHOUSE GAS EMISSIONS VERIFICATION OPINION

No.: AS-PRJN-581884-2023-AST-ENG

## CJ CheilJedang Corporation

### Introduction

DNV Business Assurance Korea Ltd. (“DNV”) was commissioned by CJ CheilJedang Corporation (CJ CheilJedang) to verify the CJ CheilJedng’s Greenhouse Gas Inventory for the calendar year 2022, based upon a limited level of assurance. CJ CheilJedang is responsible for the preparation of the GHG emissions data on the basis set out within the WRI/WBCSD’s ‘The Corporate Value Chain (Scope 3) Accounting and Reporting Standard’ and the principles set out in ISO 14064-1:2018(Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals). Our responsibility in performing this work is to the management of CJ CheilJedang only and in accordance with terms of reference agreed with them. DNV expressly disclaims any liability or responsibility for any decisions, whether investment or otherwise, based upon this verification opinion.

### Scope of Assurance

The emissions data covered by our examination are for the other indirect emission (Scope 3 emissions);

- Reporting boundary: Other indirect emissions which are not included in the Direct emissions (Scope 1) and Indirect emissions (Scope 2)
- Reporting category: 6 Categories (1, 3, 4, 5, 9, 12)

### Verification Approach

The verification has been conducted by DNV in July 2023 and performed in accordance with the verification principles and tasks outlined in ISO 14064-3:2019(Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements). We planned and performed our work so as to obtain all the information and explanations deemed necessary to provide us with sufficient evidence to provide a verification opinion with 5% materiality level, concerning the completeness of the emission inventory as well as the reported emission figures in the unit of ton CO<sub>2</sub> equivalent. As part of the verification process:

- We have reviewed and verified the Scope 3 Greenhouse Gas Inventory System (Excel based)
- We have reviewed and verified the process to generate, aggregate and report the emissions data

### Conclusions

Based on the above verification of core elements, it is the DNV’s opinion that nothing comes to our attention to suggest that GHG Emissions are not properly calculated, and a significant uncertainty and error are not included in the other indirect emission of CJ CheilJedang for the year 2022 below.

### Other indirect emissions (Scope 3) of CJ CheilJedang in Yr. 2022

(Unit: ton CO<sub>2</sub>-eq)

CJ CheilJedang	2022
Scope 3	9,170,678

※ Refer to Annex 1 for details.

20<sup>th</sup> July 2023

  
Lee, Jang Sup  
Country Manager  
DNV Business Assurance Korea Ltd



**Appendix #1. Verified Emissions in each Categories (Scope 3)**

**Other indirect emissions (Scope 3) of CJ CheilJedang in Yr. 2022**

(Unit: ton CO<sub>2</sub>-eq)

Categories		2022
1	Purchased Goods and Services	7,880,835
3	Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	533,551
4	Upstream Transportation and Distribution	414,049
5	Waste Generated in Operations	32,498
9	Downstream Transportation and Distribution	254,867
12	End-of-Life Treatment of Sold Products	54,879
Total		9,170,678