



## INDEPENDENT VERIFICATION STATEMENT

# CJ Cheiljedang Corp.

### INTRODUCTION

The Korea Testing & Research Institute (KTR) conducted an independent third-party verification of CJ Cheiljedang Corp.'s 2025 greenhouse gas (GHG) emissions in accordance with ISO 14064-3:2019 and the "Verification Guidelines for the Operation of the Emissions Trading Scheme (Ministry of Environment Notification No. 2025-165)." This verification statement has been prepared based on the defined scope and level of assurance, and it applies solely to the GHG information within the specified boundaries.

### SCOPE

- Organizational boundary : the whole business under the operational control
- Verification object workplaces : : A total of 30 business site under CJ Cheiljedang Corp. operational control
- Reporting period : Calendar year of 2025
- Reporting greenhouse gas : CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, HFCs, PFCs, SF<sub>6</sub>
- Type of emission : Direct Emissions (Scope 1), Indirect Emissions (Scope 2)
- The level of assurance : Reasonable assurance (materiality threshold : ±5.0%)

### STANDARDS

- Guidelines on Reporting and Verification of Emissions under the Emissions Trading Scheme (Ministry of Environment Notification No. 2025-64)
- Emissions Trading Scheme Statement Guidelines (2024)
- 2006 IPCC Guidelines for National Greenhouse Gas Inventories
- 2025 Emission Monitoring Plan

### RESULTS

GHGs Emissions	Scope 1 (tCO <sub>2</sub> eq)	Scope 2 (tCO <sub>2</sub> eq)		Total (tCO <sub>2</sub> eq)	
		Market-based	Location-based	Market-based	Location-based
2025	187,711.747	221,386.204	222,329.047	409,097.951	410,040.794

Energy Consumption	Fuel (TJ)	Electricity (TJ)	Steam (TJ)	Total (TJ)
2025	3,694.886	4,571.949	1,290.075	9,543

### CONCLUSION

The "2025 Greenhouse Gas Emissions and Energy Consumption Statement" of CJ Cheiljedang Corp.'s. has been prepared without material misstatements. The reported greenhouse gas data and information are fairly presented. The statement was appropriately prepared in accordance with the Ministry of Environment's Guidelines on Reporting and Verification of Emissions under the Emissions Trading Scheme. Furthermore, we confirm CJ Cheiljedang Corp.'s. has established an adequate system for collecting, aggregating, and analyzing quantitative data to calculate greenhouse gas emissions within the defined reporting period and organizational boundaries.

Apr 23th, 2026

Approved by

# GHG Emission Verification Opinion

**CJ Wellcare Co., Ltd.**

14, Sejong-daero, Jung-gu, Seoul, Republic of Korea

## 1. Verification Goal

The goals of greenhouse gas (GHG) emission verification (hereinafter referred to as 'verification') conducted by the Korean Standards Association are as follows.

- Confirming the conformity with standards and procedures of GHG emission and GHG emissions calculated within the scope of verification
- Checking the validity of declarations related to the organization's GHG emissions or removals
- Confirming the effective implementation of the organization's management of GHG emissions or removals
- Confirming the conformity of processes for implementing, managing and improving the organization's GHG emissions or removals estimates

## 2. Verification Scope

Korean Standards Association conducted a limited assurance verification of CJ Wellcare Co., Ltd.'s Scope1 and Scope2 GHG statement.

- Reporting Target : Head Office, Jinan Factory
- Boundary : Scope1(Direct emissions), Scope2(Indirect emissions)
  - Scope1 : Stationary combustion
  - Scope2 : Externally purchased power
- Year : January 1, 2023 to December 31, 2023  
January 1, 2024 to December 31, 2024  
January 1, 2025 to December 31, 2025

## 3. Verification Criteria

Korean Standards Association conducted verification according to the procedures stipulated in ISO 14064-3 : 2019.

- **Calculation criteria**
  - KS I ISO 14064-1 : 2018
  - Verification Guidelines for the Operation of the Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2025-64)
  - 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines
  - WRI (World Resources Institute) Greenhouse Gas Protocol
- **Reference Document**
  - CJ Guidelines for Voluntary Greenhouse Gas Emissions Accounting(ver.1.4)

## 4. Level of assurance verification and Responsibility

Korean Standards Association provides verification at limited level of assurance to strengthen GHG management for your company's GHG emissions.

- On-site inspection : Visit to Head Office, Jinan Factory
- Method of confirmation
  - Interview with greenhouse gas emissions manager and field staff
  - Review of the management system and data used to calculate greenhouse gas emissions during the reporting period
  - Tracking review of internal documents and basic data

CJ Wellcare Co., Ltd. should provide fair data on information and evidence related to GHG emissions, and the KSA is limited to guaranteeing GHG emissions.

## 5. Verification Limit

GHG emissions can be affected by factors such as data limits and uncertainties in the scope of verification, and inherent limitations may exist accordingly.

## 6. Verification Conclusion

Korean Standards Association confirmed that the GHG emissions calculated by CJ Wellcare Co., Ltd. meet the level of assurance and the materiality threshold (less than 10%) in accordance with the verification criteria. No evidence was found to suggest that the GHG data and information were unfairly presented.

CJ Wellcare Co., Ltd. has taken appropriately corrective actions on the major findings identified by the verification team. Based on the verification results, including the absence of material errors of omissions, the data and processes are considered to meet the verification and guidelines. Therefore, a '**Unmodified opinion**' is issued.

### ● Appendix 1. GHG Emissions and Energy Consumption in 2025

Division	GHG Emissions(tCO <sub>2</sub> eq)						Energy Consumption(TJ)			
	Local Based			Market Based			Fuel	Electricity	Heat	Subtotal
	Scope1	Scope2	Subtotal	Scope1	Scope2	Subtotal				
Head Office	-	123.807	123	-	123.807	123	-	2.587	-	2
Jinan Factory	882.615	1,797.380	2,679	882.615	1,797.380	2,679	17.415	37.559	-	54
<b>Total</b>	<b>882.615</b>	<b>1,921.187</b>	<b>2,802</b>	<b>882.615</b>	<b>1,921.187</b>	<b>2,802</b>	<b>17.415</b>	<b>40.146</b>	<b>-</b>	<b>56</b>

※ Note : There is a difference between GHG emissions and total emissions and workplace emissions (combining workplace level cut-off emissions by company level)

### ● Appendix 2. GHG Emissions and Energy Consumption in 2024

Division	GHG Emissions(tCO <sub>2</sub> eq)						Energy Consumption(TJ)			
	Local Based			Market Based			Fuel	Electricity	Heat	Subtotal
	Scope1	Scope2	Subtotal	Scope1	Scope2	Subtotal				
Head Office	-	155.161	155	-	155.161	155	-	3.242	-	3
Jinan Factory	953.704	1,985.944	2,939	953.704	1,985.944	2,939	18.818	41.499	-	60
<b>Total</b>	<b>953.704</b>	<b>2,141.105</b>	<b>3,094</b>	<b>953.704</b>	<b>2,141.105</b>	<b>3,094</b>	<b>18.818</b>	<b>44.741</b>	<b>-</b>	<b>63</b>

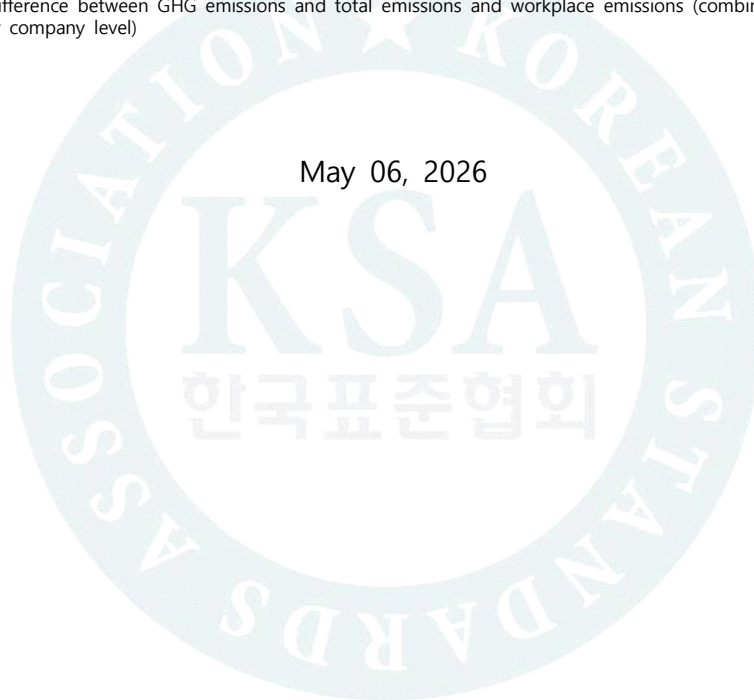
※ Note : There is a difference between GHG emissions and total emissions and workplace emissions (combining workplace level cut-off emissions by company level)

● Appendix 3. GHG Emissions and Energy Consumption in 2023

Division	GHG Emissions(tCO <sub>2</sub> eq)						Energy Consumption(TJ)			
	Local Based			Market Based			Fuel	Electricity	Heat	Subtotal
	Scope1	Scope2	Subtotal	Scope1	Scope2	Subtotal				
Head Office	-	140.057	140	-	140.057	140	-	2.927	-	2
Jinan Factory	885.422	1,735.811	2,621	885.422	1,735.811	2,621	17.471	36.272	-	53
<b>Total</b>	<b>885.422</b>	<b>1,875.868</b>	<b>2,761</b>	<b>885.422</b>	<b>1,875.868</b>	<b>2,761</b>	<b>17.471</b>	<b>39.199</b>	<b>-</b>	<b>55</b>

※ Note : There is a difference between GHG emissions and total emissions and workplace emissions (combining workplace level cut-off emissions by company level)

May 06, 2026



*Dongmin Moon*

KOREAN STANDARDS ASSOCIATION



국립환경과학원

# GHG Emission Verification Opinion

## CJ Seafood Corporation

32 Dunchon-daero 388beon-gil, Jungwon-gu, Seongnam-si, Gyeonggi-do

### 1. Verification Goal

The goals of greenhouse gas (GHG) emission verification (hereinafter referred to as 'verification') conducted by the Korean Standards Association are as follows.

- Confirming the conformity with standards and procedures of GHG emission and GHG emissions calculated within the scope of verification
- Checking the validity of declarations related to the organization's GHG emissions or removals
- Confirming the effective implementation of the organization's management of GHG emissions or removals
- Confirming the conformity of processes for implementing, managing and improving the organization's GHG emissions or removals estimates

### 2. Verification Scope

Korean Standards Association conducted a limited assurance verification of CJ Seafood Corporation's Scope1 and Scope2 GHG statement.

- Reporting Target : Seongnam Plant, Icheon Plant
- Boundary : Scope1(Direct emissions), Scope2(Indirect emissions)
  - Scope1 : Stationary combustion, Mobile combustion
  - Scope2 : Externally purchased power
- Year : January 1, 2025 to December 31, 2025

### 3. Verification Criteria

Korean Standards Association conducted verification according to the procedures stipulated in ISO 14064-3 : 2019.

- **Calculation criteria**
  - KS I ISO 14064-1 : 2018
  - Verification Guidelines for the Operation of the Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2025-64)
  - 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines
  - WRI (World Resources Institute) Greenhouse Gas Protocol
- **Reference Document**
  - CJ Guidelines for Voluntary Greenhouse Gas Emissions Accounting(ver.1.4)

### 4. Level of assurance verification and Responsibility

Korean Standards Association provides verification at limited level of assurance to strengthen GHG management for your company's GHG emissions.

- On-site inspection : Visit to CJ Seafood Corporation Seongnam Plant
- Method of confirmation
  - Interview with greenhouse gas emissions manager and field staff
  - Review of the management system and data used to calculate greenhouse gas emissions during the reporting period
  - Tracking review of internal documents and basic data

CJ Seafood Corporation should provide fair data on information and evidence related to GHG emissions, and the KSA is limited to guaranteeing GHG emissions.

## 5. Verification Limit

GHG emissions can be affected by factors such as data limits and uncertainties in the scope of verification, and inherent limitations may exist accordingly.

## 6. Verification Conclusion

Korean Standards Association confirmed that the GHG emissions calculated by CJ Seafood Corporation meet the level of assurance and the materiality threshold (less than 10%) in accordance with the verification criteria. No evidence was found to suggest that the GHG data and information were unfairly presented.

CJ Seafood Corporation has taken appropriately corrective actions on the major findings identified by the verification team. Based on the verification results, including the absence of material errors of omissions, the data and processes are considered to meet the verification and guidelines. Therefore, a '**Unmodified opinion**' is issued.

### ● Appendix. GHG Emissions and Energy Consumption

Division	GHG Emissions(tCO <sub>2</sub> eq)						Energy Consumption(TJ)			
	Local Based			Market Based			Fuel	Electricity	Heat	Subtotal
	Scope1	Scope2	Subtotal	Scope1	Scope2	Subtotal				
Seongnam plant	3,793.298	5,993.251	9,786	3,793.298	5,993.251	9,786	74.819	125.237	-	200
Icheon Plant	258.210	1,051.453	1,309	258.210	1,051.453	1,309	5.095	22.792	-	27
<b>Total</b>	<b>4,051.508</b>	<b>7,044.704</b>	<b>11,095</b>	<b>4,051.508</b>	<b>7,044.704</b>	<b>11,095</b>	<b>79.914</b>	<b>148.029</b>	<b>-</b>	<b>227</b>

※ Note : There is a difference between GHG emissions and total emissions and workplace emissions (combining workplace level cut-off emissions by company level)

April 29, 2026

*Doanmin Moon*

**KOREAN STANDARDS ASSOCIATION**

**KSA**



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# GHG Emission Verification Opinion

## Samhae Commercial Co., Ltd.

111 Jeomdong-ro, Wolgot-myeon, Gimpo-si, Gyeonggi-do

### 1. Verification Goal

The goals of greenhouse gas (GHG) emission verification (hereinafter referred to as 'verification') conducted by the Korean Standards Association are as follows.

- Confirming the conformity with standards and procedures of GHG emission and GHG emissions calculated within the scope of verification
- Checking the validity of declarations related to the organization's GHG emissions or removals
- Confirming the effective implementation of the organization's management of GHG emissions or removals
- Confirming the conformity of processes for implementing, managing and improving the organization's GHG emissions or removals estimates

### 2. Verification Scope

Korean Standards Association conducted a limited assurance verification of Samhae Commercial Co., Ltd.'s Scope1 and Scope2 GHG statement.

- Reporting Target : Gimpo plant, Buan plant
- Boundary : Scope1(Direct emissions), Scope2(Indirect emissions)
  - Scope1 : Stationary combustion
  - Scope2 : Externally purchased power
- Year : January 1, 2025 to December 31, 2025

### 3. Verification Criteria

Korean Standards Association conducted verification according to the procedures stipulated in ISO 14064-3 : 2019.

- **Calculation criteria**
  - KS I ISO 14064-1 : 2018
  - Verification Guidelines for the Operation of the Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2025-64)
  - 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines
  - WRI (World Resources Institute) Greenhouse Gas Protocol
- **Reference Document**
  - CJ Guidelines for Voluntary Greenhouse Gas Emissions Accounting(ver.1.4)

### 4. Level of assurance verification and Responsibility

Korean Standards Association provides verification at limited level of assurance to strengthen GHG management for your company's GHG emissions.

- On-site inspection : Visit to Samhae Commercial Co., Ltd. Gimpo Plant
- Method of confirmation
  - Interview with greenhouse gas emissions manager and field staff
  - Review of the management system and data used to calculate greenhouse gas emissions during the reporting period
  - Tracking review of internal documents and basic data

Samhae Commercial Co., Ltd. should provide fair data on information and evidence related to GHG emissions, and the KSA is limited to guaranteeing GHG emissions.

## 5. Verification Limit

GHG emissions can be affected by factors such as data limits and uncertainties in the scope of verification, and inherent limitations may exist accordingly.

## 6. Verification Conclusion

Korean Standards Association confirmed that the GHG emissions calculated by Samhae Commercial Co., Ltd. meet the level of assurance and the materiality threshold (less than 10%) in accordance with the verification criteria. No evidence was found to suggest that the GHG data and information were unfairly presented.

Samhae Commercial Co., Ltd. has taken appropriately corrective actions on the major findings identified by the verification team. Based on the verification results, including the absence of material errors of omissions, the data and processes are considered to meet the verification and guidelines. Therefore, a '**Unmodified opinion**' is issued.

### ● Appendix. GHG Emissions and Energy Consumption

Division	GHG Emissions(tCO <sub>2</sub> eq)						Energy Consumption(TJ)			
	Local Based			Market Based			Fuel	Electricity	Heat	Subtotal
	Scope1	Scope2	Subtotal	Scope1	Scope2	Subtotal				
Gimpo plant	0.585	1,028.953	1,029	0.585	1,028.953	1,029	0.010	21.501	-	21
Buan plant	-	868.996	868	-	868.996	868	-	18.159	-	18
<b>Total</b>	<b>0.585</b>	<b>1,897.949</b>	<b>1,897</b>	<b>0.585</b>	<b>1,897.949</b>	<b>1,897</b>	<b>0.010</b>	<b>39.660</b>	<b>-</b>	<b>39</b>

※ Note : There is a difference between GHG emissions and total emissions and workplace emissions (combining workplace level cut-off emissions by company level)

April 29, 2026

*Dongmin Moon*

KOREAN STANDARDS ASSOCIATION

KSA



국립환경과학원

# GHG Emission Verification Opinion

**WONJI Co., Ltd.**

478-20, Chungmu-ro, Yeomchi-eup, Chungcheongnam-do

## 1. Verification Goal

The goals of greenhouse gas (GHG) emission verification (hereinafter referred to as 'verification') conducted by the Korean Standards Association are as follows.

- Confirming the conformity with standards and procedures of GHG emission and GHG emissions calculated within the scope of verification
- Checking the validity of declarations related to the organization's GHG emissions or removals
- Confirming the effective implementation of the organization's management of GHG emissions or removals
- Confirming the conformity of processes for implementing, managing and improving the organization's GHG emissions or removals estimates

## 2. Verification Scope

Korean Standards Association conducted a limited assurance verification of WONJI Co., Ltd.'s Scope1 and Scope2 GHG statement.

- Reporting Target : Asan Factory, Asan Second Factory, Jincheon Factory
- Boundary : Scope1(Direct emissions), Scope2(Indirect emissions)
  - Scope1 : Stationary combustion, Mobile combustion, Process Emissions
  - Scope2 : Externally purchased power
- Year : January 1, 2025 to December 31, 2025

## 3. Verification Criteria

Korean Standards Association conducted verification according to the procedures stipulated in ISO 14064-3 : 2019.

- **Calculation criteria**
  - KS I ISO 14064-1 : 2018
  - Verification Guidelines for the Operation of the Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2025-64)
  - 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines
  - WRI (World Resources Institute) Greenhouse Gas Protocol
- **Reference Document**
  - CJ Guidelines for Voluntary Greenhouse Gas Emissions Accounting(ver.1.4)

## 4. Level of assurance verification and Responsibility

Korean Standards Association provides verification at limited level of assurance to strengthen GHG management for your company's GHG emissions.

- On-site inspection : Visit to Asan Factory
- Method of confirmation
  - Interview with greenhouse gas emissions manager and field staff
  - Review of the management system and data used to calculate greenhouse gas emissions during the reporting period
  - Tracking review of internal documents and basic data

WONJI Co., Ltd. should provide fair data on information and evidence related to GHG emissions, and the KSA is limited to guaranteeing GHG emissions.

## 5. Verification Limit

GHG emissions can be affected by factors such as data limits and uncertainties in the scope of verification, and inherent limitations may exist accordingly.

## 6. Verification Conclusion

Korean Standards Association confirmed that the GHG emissions calculated by WONJI Co., Ltd. meet the level of assurance and the materiality threshold (less than 10%) in accordance with the verification criteria. No evidence was found to suggest that the GHG data and information were unfairly presented.

WONJI Co., Ltd. has taken appropriately corrective actions on the major findings identified by the verification team. Based on the verification results, including the absence of material errors of omissions, the data and processes are considered to meet the verification and guidelines. Therefore, a '**Unmodified opinion**' is issued.

### ● Appendix. GHG Emissions and Energy Consumption

Division	GHG Emissions(tCO <sub>2</sub> eq)						Energy Consumption(TJ)			
	Local Based			Market Based			Fuel	Electricity	Heat	Subtotal
	Scope1	Scope2	Subtotal	Scope1	Scope2	Subtotal				
Asan Factory	5,125.321	6,560.935	11,686	5,125.321	6,560.935	11,686	47.483	138.378	-	185
Asan Second Factory	4.086	641.107	645	4.086	641.107	645	0.070	13.397	-	13
Jincheon Factory	1.478	3,710.972	3,712	1.478	3,710.972	3,712	0.025	78.551	-	78
<b>Total</b>	<b>5,130.885</b>	<b>10,913.013</b>	<b>16,043</b>	<b>5,130.885</b>	<b>10,913.013</b>	<b>16,043</b>	<b>47.579</b>	<b>230.326</b>	-	<b>276</b>

※ Note : There is a difference between GHG emissions and total emissions and workplace emissions (combining workplace level cut-off emissions by company level)

May 06, 2026

*Doahmin Moon*

KOREAN STANDARDS ASSOCIATION

KSA



국립환경과학원

# CJ CheilJedang Corp. business overseas

The Korea Management Registrar Inc. (hereinafter “KMR”) has conducted the verification on the greenhouse gas(here in after “GHG”) emission(Scope 1,2) in 2025 of CJ CheilJedang Corp. business overseas

## ●● PURPOSE & SCOPE

The purpose of this verification is to present an independent verification opinion on the greenhouse gas emissions inventory and the scope of the verification is as follows.

- Verification of places of business and emissions facilities under the control of CJ CheilJedang Corp. business overseas

## ●● STANDARDS

- ISO 14064-1:2018, ISO 14064-3:2019
- IPCC Guidelines for National Greenhouse Gas Inventories(2006)
- Verification Guidelines for the Operation of the Greenhouse Gas Emissions Trading Scheme
- Guidelines for the Operation of the Greenhouse Gas and Energy Target Management System
- WRI/WBCSD GHG Prorocol

## ●● PROCEDURE

The assurance was conducted by the KMR based on a risk analysis approach and data evaluation. The data and factors applied to the calculation of GHG emissions were determined to be appropriate based on objective evidence.

## ●● INDEPENDENT

KMR does not have any stake in the verified entity and does not conduct verification with biased opinions/views. We have drawn an independent and objective verification conclusion based on the verification standards, and reviewed the every aspect of the verification we performed throughout the entire verification process through internal review.

## ●● LIMITATION

The verification team verified the related reports, information and data presented by the audited institution by sampling or enumeration methods. As a result, there are many inherent limitations, and there may be disagreements in the interpretation of appropriateness. Although we have tried to faithfully perform verification that meets the verification standards, we suggest that errors, omissions, and false statements that could not be found may be latent as the limitations to the verification.

## ●● OPINION

- The assurance engagement was performed to satisfy a limited assurance level, and no significant distortions were found in the verification results.
- According to KMR's approach, nothing was found that would lead to a finding that CJ CheilJedang Corp. business overseas failed to disclose data and information that was accurate and reliable in all material respects.
- Criticality: meets the criterion, which is less than 5%

## ● GHG Emissions & Energy Consumption

Direct emissions (Scope 1)	Indirect emissions (Scope 2)		Total (tCO <sub>2</sub> eq)	
	Market-based	Location-based	Market-based	Location-based
13,396.550	42,174.578	42,174.578	55,571.128	55,571.128
Fuel	Electricity		Total (TJ)	
250.415	302.029		552.444	

## ● RESULTS

Based on the above assurance criteria, we did not identify any inappropriate calculations or errors for the emissions of major emitting facilities.

As a result, we express "unmodified" opinion.

※ The entity shall be responsible for preparing the verification materials in accordance with relevant laws and standards, and KMR's responsibility shall be limited to the parties to the verification contract under the terms and conditions agreed upon, and shall not be responsible for any other decisions, such as investments based on this verification opinion.

※ The company shall comply with the use of accreditation and logo marks under the agreement agreed with KMR.

Apr, 15, 2026

## GHG emissions & Energy Consumption by business sites

Sites	GHG emissions (tCO <sub>2</sub> eq)					Energy consumption (TJ)		
	Direct emissions (Scope 1)	Indirect emissions (Scope 2)		Total		Fuel	Electricity	Total
		Market-based	Location-based	Market-based	Location-based			
Beijing (China)	1,396.225	2,448.277	2,448.277	3,844.502	3,844.502	27.609	14.895	42.504
Qingdao (China)	613.128	1,616.569	1,616.569	2,229.697	2,229.697	12.124	9.835	21.959
Jiangmen (China)	1,243.044	2,679.117	2,679.117	3,922.161	3,922.161	24.580	16.299	40.879
Liaocheng (China)	2,009.433	6,046.946	6,046.946	8,056.379	8,056.379	39.735	36.788	76.523
CAU TRE (Vietnam)	388.520	1,272.970	1,272.970	1,661.490	1,661.490	5.506	8.976	14.482
Vung Tau (Vietnam)	-	10,189.173	10,189.173	10,189.173	10,189.173	-	76.115	76.115
Kizuna (Vietnam)	3,236.580	11,339.544	11,339.544	14,576.124	14,576.124	53.958	79.956	133.914
Toowoomba (Australia)	2,557.823	999.193	999.193	3,557.016	3,557.016	50.607	5.895	56.502
Raviolo (Russia)	435.022	2,540.761	2,540.761	2,975.783	2,975.783	8.602	26.104	34.706
Mainfrost (Germany)	848.056	1,483.242	1,483.242	2,331.298	2,331.298	16.770	15.114	31.884
Osaka (Japan)	7.398	263.362	263.362	270.760	270.760	0.146	2.036	2.182
Gunma (Japan)	283.228	338.380	338.380	621.608	621.608	4.138	2.616	6.754
Fukuoka (Japan)	2.333	240.234	240.234	242.567	242.567	0.039	1.858	1.897
Akita (Japan)	159.932	163.509	163.509	323.441	323.441	2.333	1.264	3.597
Chiba (Japan)	215.828	553.301	553.301	769.129	769.129	4.268	4.278	8.546
<b>Total</b>	<b>13,396.550</b>	<b>42,174.578</b>	<b>42,174.578</b>	<b>55,571.128</b>	<b>55,571.128</b>	<b>250.415</b>	<b>302.029</b>	<b>552.444</b>

# GHG Emission Verification Opinion

**CJ Bioscience, Inc.**

14, Sejong-daero, Jung-gu, Seoul, Republic of Korea

## 1. Verification Goal

The goals of greenhouse gas (GHG) emission verification (hereinafter referred to as 'verification') conducted by the Korean Standards Association are as follows.

- Confirming the conformity with standards and procedures of GHG emission and GHG emissions calculated within the scope of verification
- Checking the validity of declarations related to the organization's GHG emissions or removals
- Confirming the effective implementation of the organization's management of GHG emissions or removals
- Confirming the conformity of processes for implementing, managing and improving the organization's GHG emissions or removals estimates

## 2. Verification Scope

Korean Standards Association conducted a limited assurance verification of CJ Bioscience, Inc.'s Scope1 and Scope2 GHG statement.

- Reporting Target : CJ Bioscience, Inc. Head Office
- Boundary : Scope1(Direct emissions), Scope2(Indirect emissions)
  - Scope1 : Mobile combustion
  - Scope2 : Externally purchased power
- Year : January 1, 2025 to December 31, 2025

## 3. Verification Criteria

Korean Standards Association conducted verification according to the procedures stipulated in ISO 14064-3 : 2019.

- **Calculation criteria**
  - KS I ISO 14064-1 : 2018
  - Verification Guidelines for the Operation of the Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2025-64)
  - 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines
  - WRI (World Resources Institute) Greenhouse Gas Protocol
- **Reference Document**
  - CJ Guidelines for Voluntary Greenhouse Gas Emissions Accounting(ver.1.4)

## 4. Level of assurance verification and Responsibility

Korean Standards Association provides verification at limited level of assurance to strengthen GHG management for your company's GHG emissions.

- On-site inspection : Visit to CJ Bioscience, Inc. Head Office
- Method of confirmation
  - Interview with greenhouse gas emissions manager and field staff
  - Review of the management system and data used to calculate greenhouse gas emissions during the reporting period
  - Tracking review of internal documents and basic data

CJ Bioscience, Inc. should provide fair data on information and evidence related to GHG emissions, and the KSA is limited to guaranteeing GHG emissions.



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## 5. Verification Limit

GHG emissions can be affected by factors such as data limits and uncertainties in the scope of verification, and inherent limitations may exist accordingly.

## 6. Verification Conclusion

Korean Standards Association confirmed that the GHG emissions calculated by CJ Bioscience, Inc. meet the level of assurance and the materiality threshold (less than 10%) in accordance with the verification criteria. No evidence was found to suggest that the GHG data and information were unfairly presented.

CJ Bioscience, Inc. has taken appropriately corrective actions on the major findings identified by the verification team. Based on the verification results, including the absence of material errors of omissions, the data and processes are considered to meet the verification and guidelines. Therefore, a '**Unmodified opinion**' is issued.

### ● Appendix. GHG Emissions and Energy Consumption

Division	GHG Emissions(tCO <sub>2</sub> eq)						Energy Consumption(TJ)		
	Local Based			Market Based			Scope1	Scope2	Total
	Scope1	Scope2	Total	Scope1	Scope2	Total			
CJ Bioscience, Inc.	33.751	22.069	55	33.751	22.069	55	0.502	0.461	0.963

※ Note : There is a difference between GHG emissions and total emissions and workplace emissions (combining workplace level cut-off emissions by company level)

April 29, 2026

*Dongmin Moon*

KOREAN STANDARDS ASSOCIATION

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# GHG Emission Verification Opinion

## CJ CheilJedang BIO Business

330, Dongho-ro, Jung-gu, Seoul, Republic of Korea

### 1. Verification Goal

The goals of greenhouse gas (GHG) emission verification (hereinafter referred to as 'verification') conducted by the Korean Standards Association are as follows.

- Confirming the conformity with standards and procedures of GHG emission and GHG emissions calculated within the scope of verification
- Checking the validity of declarations related to the organization's GHG emissions or removals
- Confirming the effective implementation of the organization's management of GHG emissions or removals
- Confirming the conformity of processes for implementing, managing and improving the organization's GHG emissions or removals estimates

### 2. Verification Scope

Korean Standards Association conducted a limited assurance verification of CJ CheilJedang Corporation's Scope 1, Scope 2 GHG statement.

- Reporting Target : CJ CheilJedang BIO Business 9 overseas workplaces
- Boundary : Scope1(Direct emissions), Scope2(Indirect emissions)
  - 1) Scope1 : Stationary combustion, Process emissions
  - 2) Scope2 : Externally purchased power and heat
- Year : January 1, 2025 to December 31, 2025

### 3. Verification Criteria and Guidelines

Korean Standards Association conducted verification according to the procedures stipulated in ISO 14064-3 : 2019.

- **Calculation criteria**
  - KS | ISO 14064-1 : 2018
  - Guidelines for Reporting and Certification of Emissions from Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2025-64)
  - 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines
  - WRI (World Resources Institute) Greenhouse Gas Protocol

### 4. Level of assurance verification and Responsibility

Korea Standards Association provides verification at limited level of assurance to strengthen GHG management for your company's GHG emissions.

- On-site inspection : Visit to CJ CheilJedang Corporation Head Office
- Method of confirmation
  - Interview with greenhouse gas emissions manager and field staff
  - Review of the management system and data used to calculate greenhouse gas emissions during the reporting period
  - Tracking review of internal documents and basic data

CJ CheilJedang Corporation should provide fair data on information and evidence related to GHG emissions, and the KSA is limited to guaranteeing GHG emissions.

### 5. Verification Limit

GHG emissions can be affected by factors such as data limits and uncertainties in the scope of verification, and inherent limitations may exist accordingly.

## 6. Verification Conclusion

Korean Standards Association confirmed that the GHG emissions calculated by CJ CheilJedang Corporation meet the level of assurance and the materiality threshold (less than 10%) in accordance with the verification criteria. No evidence was found to suggest that the GHG data and information were unfairly presented.

CJ CheilJedang Corporation has taken appropriately corrective actions on the major findings identified by the verification team. Based on the verification results, including the absence of material errors of omissions, the data and processes are considered to meet the verification and guidelines. Therefore, a '**Unmodified opinion**' is issued.

### ● Appendix. GHG emissions and Energy Consumption in 2025

NO.	Division	Local Based GHG Emissions (tCO <sub>2</sub> eq/yr)			Market Based GHG Emissions (tCO <sub>2</sub> eq/yr)			Energy Consumption (TJ/yr)		
		Scope1	Scope2	Subtotal	Scope1	Scope2	Subtotal	Scope1	Scope2	Subtotal
1	PS	510,978	410,356	921,334	510,978	79,212	590,190	6,147	1,866	8,012
2	JB	198,761	174,741	373,502	198,761	-	198,761	2,196	794	2,991
3	SY	349,912	207,819	557,731	349,912	207,819	557,731	3,816	1,263	5,079
4	LC	65	201,003	201,069	65	201,003	201,069	1	2,171	2,172
5	KT	223,031	148,139	371,170	223,031	147,217	370,249	3,972	845	4,817
6	PR	11,085	17,673	28,758	11,085	17,673	28,758	3,056	854	3,910
7	SE	8,388	506	8,894	8,388	506	8,894	4,647	24	4,672
8	VT	122	3,412	3,534	122	3,058	3,180	60	24	84
9	FD	-	129,247	129,247	-	129,247	129,247	0	1,842	1,842
<b>Total</b>		<b>1,302,343</b>	<b>1,292,897</b>	<b>2,595,240</b>	<b>1,302,343</b>	<b>785,735</b>	<b>2,088,078</b>	<b>23,895</b>	<b>9,684</b>	<b>33,579</b>

\* Final GHG emissions represent the aggregate of emissions from each site, rounded to the nearest whole number.

February 25, 2026

*Dongmin Moon*

KOREAN STANDARDS ASSOCIATION

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# GHG Emission Verification Opinion

## CJ CheilJedang 5 Business Sites in China

330, Dongho-ro, Jung-gu, Seoul, Republic of Korea

### 1. Verification Goal

The goals of greenhouse gas (GHG) emission verification (hereinafter referred to as 'verification') conducted by the Korean Standards Association are as follows.

- Confirming the conformity with standards and procedures of GHG emission and GHG emissions calculated within the scope of verification
- Checking the validity of declarations related to the organization's GHG emissions or removals
- Confirming the effective implementation of the organization's management of GHG emissions or removals
- Confirming the conformity of processes for implementing, managing and improving the organization's GHG emissions or removals estimates

### 2. Verification Scope

Korea Standards Association conducted a limited assurance verification of CJ CheilJedang 5 Business sites in China's Scope 1 and Scope 2 GHG Statement.

- Reporting Target : CJ CheilJedang Corporation – Company-wide Operations Across Five Sites in China (Shenyang, Liaocheng, Tianjin, Changchun, and Qiqihar)
- Boundary : Scope1(Direct emissions), Scope2(Indirect emissions)
  - Scope1 : Stationary combustion, Mobile combustion
  - Scope2 : Externally purchased power and heat
- Year : January 1, 2025 to December 31, 2025

### 3. Verification Criteria and Guidelines

Korean Standards Association conducted verification according to the procedures stipulated in ISO 14064-3 : 2019.

- **Calculation criteria**
  - KS I ISO 14064-1 : 2018
  - Guidelines for Reporting and Certification of Emissions from Greenhouse Gas Emissions Trading System (Ministry of Environment Notice No. 2025-64)
  - 2006 IPCC (Intergovernmental Panel on Climate Change) Guidelines
  - WRI (World Resources Institute) Greenhouse Gas Protocol
  - (Reference) Overseas Subsidiary GHG Emissions Calculation Guideline\_Ver1.3

### 4. Level of assurance verification and Responsibility

Korea Standards Association provides verification at limited level of assurance to strengthen GHG management for your company's GHG emissions.

- On-site inspection : Visit to CJ CheilJedang Corporation Head Office
- Method of confirmation :
  - Interview with greenhouse gas emissions manager and field staff
  - Review of the management system and data used to calculate greenhouse gas emissions during the reporting period
  - Tracking review of internal documents and basic data

CJ CheilJedang 5 Business sites in China should provide fair data on information and evidence related to GHG emissions, and the KSA is limited to guaranteeing GHG emissions.

## 5. Verification Limit

GHG emissions can be affected by factors such as data limits and uncertainties in the scope of verification, and inherent limitations may exist accordingly.

## 6. Verification Conclusion

Korean Standards Association confirmed that the GHG emissions calculated by CJ CheilJedang 5 Business sites in China meet the level of assurance and the materiality threshold (less than 10%) in accordance with the verification criteria. No evidence was found to suggest that the GHG data and information were unfairly presented.

CJ CheilJedang 5 Business sites in China has taken appropriately corrective actions on the major findings identified by the verification team. Based on the verification results, including the absence of material errors of omissions, the data and processes are considered to meet the verification and guidelines. Therefore, a '**Unmodified opinion**' is issued.

### ● Appendix. GHG Emissions and Energy Consumption in 2025

No.	Division	GHG Emissions (tCO <sub>2</sub> eq/yr)						Energy Consumption (TJ/yr)		
		Local Based			Market Based			Scope1	Scope2	Total
		Scope1	Scope2	Total	Scope1	Scope2	Total			
1	Shengyang	36	1,683	1,719	36	1,683	1,719	0.501	14.515	14.916
2	Liaocheng	2	1,280	1,282	2	1,280	1,282	0.034	10.193	10.227
3	Tianjin	146	670	815	146	670	815	2.850	4.073	6.923
4	Changchun	306	938	1,244	306	938	1,244	5.900	5.707	11.606
5	Qiqihaer	186	338	524	186	338	524	3.552	2.056	5.608
<b>Total</b>		<b>676</b>	<b>4,908</b>	<b>5,584</b>	<b>676</b>	<b>4,908</b>	<b>5,584</b>	<b>12.837</b>	<b>36.443</b>	<b>49.280</b>

April 27, 2026

*Dongmin Moon*

KOREAN STANDARDS ASSOCIATION

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# GHG Emission Verification Opinion

## CJ Cheiljedang Corporation

330, Dongho-ro, Jung-gu, Seoul, Republic of Korea

### 1. Verification Goal

The goals of greenhouse gas (GHG) emission verification (hereinafter referred to as 'verification') conducted by the Korean Standards Association are as follows.

- Confirming the conformity with standards and procedures of GHG emission and GHG emissions calculated within the scope of verification
- Checking the validity of declarations related to the organization's GHG emissions or removals
- Confirming the effective implementation of the organization's management of GHG emissions or removals
- Confirming the conformity of processes for implementing, managing and improving the organization's GHG emissions or removals estimates

### 2. Verification Scope

Korean Standards Association conducted a limited assurance verification of CJ Cheiljedang Corporation's Scope3 GHG statement.

- Reporting Target : Domestic business sites in the food business sector and overseas business sites in the BIO business sector according to the operational control
- Boundary : Scope3(Other Indirect emissions)
  - Category 1. Purchased goods and services
  - Category 3. Fuel-and Energy-Related Activities (not included in Scope1 or Scope2)
  - Category 4. Upstream Transportation and Distribution
  - Category 5. Waste Generated in Operations
  - Category 9. Downstream transportation and distribution
  - Category 12. End-of-life-treatment of sold products
- Year : January 1, 2025 to December 31, 2025

### 3. Verification Criteria and Guidelines

Korean Standards Association conducted verification according to the procedures stipulated in ISO 14064-3 : 2019.

- **Calculation criteria**
  - WRI (World Resources Institute) Greenhouse Gas Protocol
  - WRI Corporate Value Chain (Scope 3) Accounting and Reporting Standard
  - KS I ISO 14064-1 : 2018

### 4. Level of assurance verification and Responsibility

Korea Standards Association provides verification at limited level of assurance to strengthen GHG management for your company's GHG emissions.

- On-site inspection : Visit to CJ Cheiljedang Corporation's Head Office
- Method of confirmation
  - Interview with greenhouse gas emissions manager and field staff
  - Review of the management system and data used to calculate greenhouse gas emissions during the reporting period
  - Tracking review of internal documents and basic data

CJ Cheiljedang Corporation should provide fair data on information and evidence related to GHG emissions, and the KSA is limited to guaranteeing GHG emissions.

## 5. Verification Limit

GHG emissions can be affected by factors such as data limits and uncertainties in the scope of verification, and inherent limitations may exist accordingly.

## 6. Verification Conclusion

Korean Standards Association confirmed that the GHG emissions calculated by CJ Cheiljedang Corporation meet the level of assurance and the materiality threshold (less than 10%) in accordance with the verification criteria. No evidence was found to suggest that the GHG data and information were unfairly presented.

CJ Cheiljedang Corporation has taken appropriately corrective actions on the major findings identified by the verification team. Based on the verification results, including the absence of material errors of omissions, the data and processes are considered to meet the verification and guidelines. Therefore, a '**Unmodified opinion**' is issued.

### ● Appendix. GHG Emissions(Scope3)

(Unit : tCO<sub>2</sub>eq)

Category		GHG Emissions
Category 1	Purchased goods and services	6,846,403
Category 3	Fuel and energy-related activities (not included in Scope1 or Scope2)	958,338
Category 4	Upstream transportation and distribution	357,729
Category 5	Waste generated in operations	18,384
Category 9	Downstream transportation and distribution	546,030
Category 12	End-of-life-treatment of sold products	52,557
Total		8,779,441

June 10, 2026

*Dongmin Moon*

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