December 26, 2025

## ITOCHU Corporation Green Loan（JPY5bil）／Allocation and Impact Report

| Eligible Category | Eligibility Criteria | Allocation of Proceeds （JPY/Bil） | Impact |
|---|---|---|---|
| Renewable Energy | Renewable Energy Power Generation Projects<br>Development, construction, acquisition, management, and/or Operation & Maintenance of renewable energy power generation projects such as solar power, wind power, and hydropower. | - | - |
| Pollution Prevention and Control | Energy from Waste Projects<br>（Advanced collection and disposal of waste）<br>Development, construction, management, and/or Operation of facilities for pollution prevention and control such as waste recycling and energy from waste. | 3.8 | Operation commenced in August 2024<br>Power generation amount(Actual) 1,528,204 MWh<br>Achieved reduction in CO2 emissions (Actual) 2,199 kt CO2-e<br>Amount of metal recovered from bottom ash (Actual) 69,506t<br>(Reporting Period: From Start of Operation to the end of September 2025) |
| Projects concerning production technologies and processes and environmentally friendly products for the circular economy<br>Pollution Prevention and Control | Projects for the circular economy<br>Waste-to-Renewable Hydrogen and Renewable Fuels | 1.2 | As operations have not commenced as of the end of September 2025, there are no figures to report on environmental improvement effects. |
| | **Total** | **5.0** | |

※ITOCHU’s Green Loan was implemented based on the Green Loan Framework (the "Framework"), established by ITOCHU in September, 2023, in alignment with the Green Loan Principles, 2023 as administered by the Asia Pacific Loan Market Association (APLMA), the Loan Market Association (LMA), and the Loan Syndications and Trading Association (LSTA), as well as the Green Loan Guidelines, 2022 as administered by the Ministry of the Environment of Japan.

※Use of Proceeds

ITOCHU allocated the amount equal to the net proceeds from the Green Loan to the eligible projects set forth above.

For allocation to existing projects, projects financed up to 36 months prior to the date of the Green Loan implementation are eligible.

※Process for Project Evaluation and Selection

ITOCHU’s Finance Division and Sustainability Management Division cooperated and decided on the eligible projects which the proceeds from the Green Loan were allocated, in alignment with the categories and criteria set forth above. For the purpose of the environmental risk management, ITOCHU holds the Sustainability Committee and discusses ESG risks, reports to the Board of Directors, evaluates ESG risks, and conducts surveys and reviews in alignment with Sustainability Action Guidelines for Supply Chains.

※Management of the Proceeds

The Finance Division will allocate and manage the proceeds from the Green Loan to Eligible Projects. The Finance Division will also monitor an amount equal to the net proceeds from the Green Loan based on the Framework to applicable Eligible Projects and periodically adjusted to match allocations to eligible projects/categories. Any pending allocation will be invested temporarily in cash and cash equivalents.