

**ITOCHU Corporation Green Loan (JPY10bil) / Allocation and Impact Report (at the end of September 2025)**

Eligible Category	Eligibility Criteria	Allocation of Proceeds (JPY/Bil)	Impact
Renewable Energy	Renewable Energy Power Generation Projects	9.95	Actual Power Generation: 534,532 MWh Actual CO2 Emissions Reduction: 502 kt CO2-e (Reporting Period: Oct 2024 – Sep 2025)
	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 (Advanced collection and disposal of waste)	0.05	Operation commenced in August 2024  Actual Power Generation: 1,528,204 MWh Actual CO2 emissions Reduction: 2,199 kt CO2-e Actual Metal Recovery from bottom ash: 69,509t (Reporting Period: Aug 2024 – Sep 2025)
	Development, construction, management, and/or Operation of facilities for pollution prevention and control such as waste recycling and energy from waste.		
<b>Total</b>		<b>10.0</b>	

※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.