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INDEPENDENT ASSESSMENT REPORT

Name of the auditee: Asahi Group Foods, Ltd.

Address: 1-23-1, Azumabashi, Sumida-Ku, Tokyo, Japan

Representative: Hiroshi Kawahara, President and Representative Director

Reported by: Nippon Kaiji Kentei Quality Assurance Ltd.

Issued on: June 1, 2026

Approved by: K. Tsurui, General Manager of Audit Dept.

Place/ date of audit: Asahi Group Foods, Ltd., Head Office

on March 24 to 31, 2026

Phnom Penh, Cambodia

on April 21 to 24, 2026

OBJECTIVES

This audit aims to verify compliance with the "The Asahi Group's Marketing Policy for BMS" and "The Asahi Group's Implementation Procedures for the Marketing of BMS" established based on "International Regulations on the Sale of Substitute Milk" concerning the sales activities of substitute milk.

SCOPE

Organization:	Asahi Group Foods, Ltd.
Sales countries:	Cambodia, Mongolia, Hong Kong, Republic of China, Vietnam, Singapore and Japan
Sales products:	Infant Formula, Follow Up Formula, Complementary Foods and beverages for infants under six (6) months of age, and feeding bottles and teats

AUDIT METHOD

The audit was generally carried out through on-site visits to the organization, interviews with responsible individuals and staff, and verification of pertinent documents and records including electronic media.

Audits of sales outlets and agencies in Vietnam and Mongolia were also done. Audits were undertaken at sales outlets and agencies using sampling, and the countries and locations visited were designated by us.

APPLICABLE CRITERIA

- International Code of Marketing of Breast-milk Substitutes
- The Asahi Group's Marketing Policy for BMS
- The Asahi Group's Implementation Procedures for the Marketing of BMS

SUMMARY OF ASSESSMENT

【The Asahi Group's Marketing Policy for BMS】

Article.	Policy criteria	Result of assessment *)
4	Information and education	C
5	General consumers and mothers	C
6	Health care system	C
7	Health Worker	C
8	Persons employed by Manufacturer and Distributor	C
9	Labelling	C
10	Quality standard	C
11	Implementation and monitoring	C

*) C: Conformity, N: Non-conformity, N.A.: Not Applicable

【The Asahi Group's Implementation Procedures for the Marketing of BMS】

Article.	Procedures	Result of assessment *)
1	Appropriate policy and procedures	C
2	Training and communication	C
3	Responsibility	C
4	Monitoring and reporting	C
5	Corrective measures	C
6	Support activities	C

*) C: Conformity, N: Non-conformity, N.A.: Not Applicable

FINDINGS AND CORRECTIVE ACTION

Any findings identified during the verification have been categorised as per the following:

Non-conformance:

- Any failure to follow a written requirement specified within the Policy
- A failure to achieve local legal or statutory requirements as per our interpretation
- A purposeful failure of the company to correct non-conformances

Opportunity for Improvement:

- A process/activity/document that, while currently conforming to the Policy and local code and directives, could be improved to further strengthen the Market's practices

Non-conformances

No non-conformances were identified during this audit.

Opportunities for Improvement

1. There is a need for improvement in the advertising and product display methods in Cambodia.
   Article 2 of the relevant Cambodian regulation defines regulated products as products intended for infants and toddolers aged 24 months or younger. During this audit, advertising material for "WAKODO Lebens Kids," which is intended for toddolers aged 36 months and above, was observed at a store in Phnom Penh. On the other hand, on the product shelf adjacent to the advertising material, "WAKODO Lebens Kids" was displayed and sold together with "WAKODO Lebens 1" and "WAKODO Lebens 2," which are intended for infants aged 0 to 12 months.
   "WAKODO Lebens 1" and "WAKODO Lebens 2" are considered to be subject to restrictions on advertising and promotional activities under the relevant Cambodian regulation.
   Therefore, consumers may mistakenly assume that the advertising material is also related to these regulated products.
   It would be advisable to review the placement of the advertising material, shelf allocation, and product

display classification, based on the above and from the perspective of preventing consumer misunderstanding.

CONCLUSION

In this audit, (1) opportunities for improvement was found.

We will confirm the status of correspondence on the above opportunity for improvement at the next audit..

The compliance status regarding the “The Asahi Group’s Marketing Policy for BMS” and “The Asahi Group’s Implementation Procedures for the Marketing of BMS” established based on “International Regulations on the Sale of Substitute Milk” concerning the sales activities of substitute milk by the auditee is being appropriately executed and maintained.

LIMITATION

Both our and your companies have a duty of secrecy regarding the audit.

Because the audit is performed through sampling, the absence of non-conformities identified does not imply the absence of non-conformities.

This report is not meant to provide an opinion on the researched market's compliance with applicable policy and local requirements. Furthermore, the results of this inquiry do not guarantee conformity with the policy and local legislation.

This assessment scope does not include providing opinions or assessments on the appropriateness of applicable policies related to the implementation of WHO regulations.

STATEMENT

The NKKKQA certifies management systems as a thoroughly unbiased third-party certification authority. We manage conflicts of interest and carry out certification activities that are unbiased, fair, and objective.

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