

## Company thinking

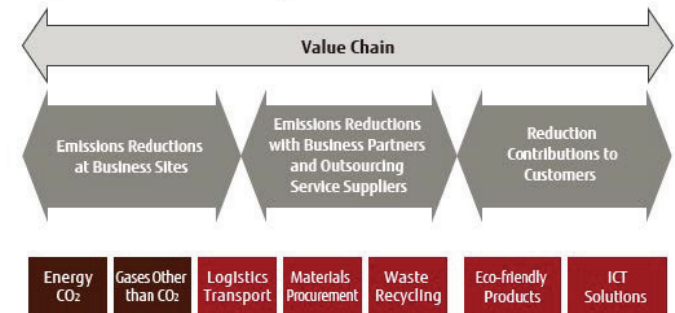
### □ Background and purpose for accounting

- Environmental load reduction throughout the entire supply chain is becoming important to preserve the global environment.
- There are greater demands for information disclosure concerning environmental loads.

### □ Utilization of accounting results

- Use to develop energy efficient products and to publicize the CO<sub>2</sub> emissions reduction effects during use.
- Use to indicate our posture towards this problem, and to promote aggressive proposals from business partners that can lead to CO<sub>2</sub> emissions reductions.

Global Climate Change Prevention Activities in the Fujitsu Group



<http://img.jp.fujitsu.com/downloads/jp/jcsr/csr/reports/2013/fujitsureport201301.pdf>

### □ Advantages of accounting

- It will be possible to show that providing energy efficient products can help customers reduce their CO<sub>2</sub> emissions.
- We will be able to provide highly transparent information when requested by customers and CDP.

### □ Internal accounting organization

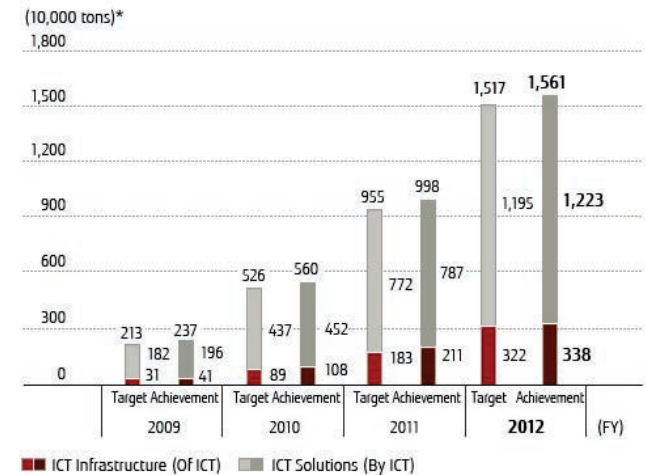
- Establish a working group that includes members from procurement, logistics and other related departments.
- Consider methods to collect activity data and emissions calculation methods.

## Company thinking

### □ To reduce supply chain emissions

- We are requesting our business partners to implement activities with CO<sub>2</sub> emissions reduction goals. We are also requesting that they arbitrarily submit emissions reports.
- We are aggressively involved in the promotion of a modal shift, optimizing delivery routes, joint delivery and other "green" logistics activities that will result in lower CO<sub>2</sub> emissions during transport.
- We are promoting the "Green Policy Innovation" project that will contribute to lowering the environmental load by providing "green" ICT. By offering this to customers and society as a whole from fiscal 2009 to fiscal 2012, we helped to reduce CO<sub>2</sub> by a total of 15.61 million tons. We have newly set the reduction contribution target to a total of 26 million tons for three years from fiscal 2013 to fiscal 2015.

CO<sub>2</sub> Reduction Targets and Achievements by Green ICT



<http://img.jp.fujitsu.com/downloads/jp/jcsr/csr/reports/2013/fujitsureport201301.pdf>

### □ Tasks to account for supply chain emissions

- Because it is difficult to collect emissions data based on a process analysis, a reliable emission factor database must be used.
- In addition to domestic databases, the globalization of the supply chain means that emission factor databases that can be used to assess overseas activities are necessary.

### □ For those starting to account for supply chain emissions

- It is important to start accounting with categories with relatively high emissions, instead of putting new work and cost into categories with relatively low CO<sub>2</sub> emissions.

The following list includes the information from when we conducted the case studies related to Scope 3 emission calculations according to the Ministry of the Environment's "Fiscal 2010 Project to Consider Survey Methods for Calculating Greenhouse Gas Emissions in the Supply Chain."

Category	Accounting methods	
	Activity data	Emission factor
Category 1: Purchased goods and services	<ul style="list-style-type: none"> <li>Raw material and other material procurement volumes</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor made by Fujitsu</li> </ul>
Category 2: Capital goods	<ul style="list-style-type: none"> <li>Capital goods procurement payments</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor per 3EID Base amount</li> </ul>
Category 3: Fuel and energy related activities not included in Scope 1 or 2	<ul style="list-style-type: none"> <li>Electricity and steam energy usage</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor per energy volume</li> </ul>
Category 4: Transportation and delivery (upstream)	<ul style="list-style-type: none"> <li>Fuel usage related to cargo owner transport</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor per fuel</li> </ul>
Category 5: Waste generated in operations	<ul style="list-style-type: none"> <li>Emissions by waste type</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor by waste type</li> </ul>
Category 11: Use of sold products	<ul style="list-style-type: none"> <li>Energy consumption when using main products (Set the estimated usage time for each product type, and calculate from the power consumption and units shipped.)</li> </ul>	<ul style="list-style-type: none"> <li>Energy (electricity) emission factor</li> </ul>
Category 12: End-of-life treatment of sold products	<ul style="list-style-type: none"> <li>PC and display units shipped</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor per product</li> </ul>