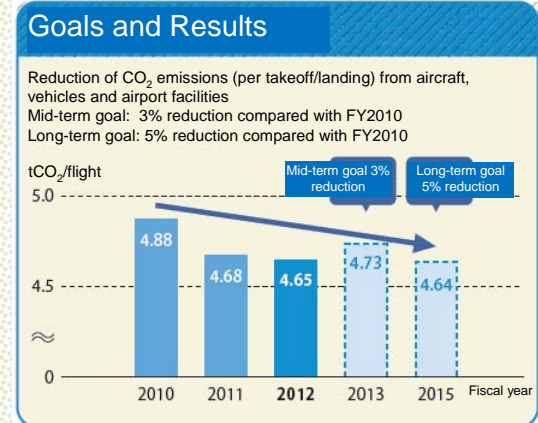


## Company thinking

### □ Background and purpose for accounting

- Narita International Airport has created the Eco-Airport Master Plan and established target goals for environmental countermeasures for all of Narita Airport. As one of the goals, we have created an original accounting method for greenhouse gas emissions.
- By following the Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain, the goal was to verify the appropriateness of our original accounting method.



[http://www.naa.jp/en/issue/kankyo\\_report/pdf/kankyo\\_report2013.pdf](http://www.naa.jp/en/issue/kankyo_report/pdf/kankyo_report2013.pdf)

### □ Utilization of accounting results

- To verify the appropriateness of greenhouse gas calculations in the Eco-Airport Master Plan.
- By calculating items not included in the current Eco-Airport Master Plan, the results can be used as reference material when establishing new goals for the next Eco-Airport Basic Plan.

### □ Advantages of accounting

- By separating Scope 3 into categories, we can clarify which section produces how much greenhouse gas in our business activities, and this helped when considering reduction measures.

### □ Internal accounting organization

- Eco-Airport Development and Planning group collects data from the related departments, and makes the calculations.
- The sources of the data are Finance Division (Category 1 and 6), Airport Operations Division (Category 3 and 13), Administration Division (Category 7), Corporate Planning Division (Category 9 and 13), and the waste disposal vendors (Category 5).

## Company thinking

### To reduce supply chain emissions

- The Eco-Airport Master Plan (FY 2011 to 2015) sets greenhouse gas targets and is making efforts to reduce them. (Refer to the Environmental Report for details: [http://www.naa.jp/en/issue/kankyo\\_report/pdf/kankyo\\_report2013.pdf](http://www.naa.jp/en/issue/kankyo_report/pdf/kankyo_report2013.pdf))
  - Making air conditioning equipment in the terminal buildings more efficient.
  - Introduction of high efficiency lighting equipment, such as LEDs.
  - Introducing low emission vehicles
  - Promoting the introduction of fuel-efficient aircraft

### Tasks to account for supply chain emissions

- In addition to usage by passengers and the operations regarding taking off and landing by aircraft, the airport has shopping areas, office areas and cargo areas. Because this is a special business with various activities, there are areas which are hard to categorize. The following are some examples:
  - (1) We considered emissions caused by the operation of aircraft as part of our business activities, and included it in Category 13 "Leased Assets (Downstream)."
  - (2) Emissions from transportation used by customers to come to the airport were accounted for in Category 9 "Transportation and Delivery (Downstream)."
- In calculating Category 1, the procurement amount was used as the basis for calculations because of limitations in collecting data. However, this may differ considerably from calculations based on quantity.
- Because of the nature of Scope 3, its data accuracy is lower than for Scope 1 and 2.

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

- Understanding and cooperation from related departments are indispensable for data collection.
- Although data accuracy is also important, it should be remembered that accounting will occur every year, so that it is also necessary to consider the efficiency of data collection.

Category	Accounting methods	
	Activity data	Emission factor
Category 1: Purchased goods and services	<ul style="list-style-type: none"> <li>Procurement amounts of consumables and sold items.</li> </ul>	<ul style="list-style-type: none"> <li>Ministry of the Environment DB Emission factor per procurement amount</li> </ul>
Category 2: Capital goods	<ul style="list-style-type: none"> <li>Procurement amount of capital goods</li> </ul>	<ul style="list-style-type: none"> <li>Ministry of the Environment DB Emission factor per investment 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 fuel usage</li> </ul>	<ul style="list-style-type: none"> <li>Ministry of the Environment DB, CFP-DB Emission factor per energy amount</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>Ministry of the Environment DB Emission factor by waste type</li> </ul>
Category 6: Business travel	<ul style="list-style-type: none"> <li>Number of group company employees</li> </ul>	<ul style="list-style-type: none"> <li>Ministry of the Environment DB Emission factor per employee</li> </ul>
Category 7: Employee commuting	<ul style="list-style-type: none"> <li>Transportation expenses paid by group companies</li> </ul>	<ul style="list-style-type: none"> <li>Ministry of the Environment DB Emission factor per transportation expenses paid</li> </ul>
Category 9: Transportation and delivery (downstream)	<ul style="list-style-type: none"> <li>Means of transportation used by airport users</li> </ul>	<ul style="list-style-type: none"> <li>Ministry of the Environment DB Emission factor per passenger-km</li> </ul>
Category 13: Leased assets (downstream)	<ul style="list-style-type: none"> <li>Number of aircraft in operation by aircraft equipment used</li> <li>Means of transportation used by employees of airport related businesses</li> <li>Fuel usage by airport related businesses</li> </ul>	<ul style="list-style-type: none"> <li>ICAO Emissions Databank</li> <li>Ministry of the Environment DB Emission factor per passenger-km</li> <li>Ministry of the Environment DB Emission factor per energy amount</li> </ul>