1 Sompo Japan Nipponkoa Insurance Inc.

	Companies' approach
☐ **Background and purpose of accounting**	• If global climate change continues and abnormal weather conditions lead to frequent disasters, this can lead to increased insurance payments which will, in turn, lead to increased insurance premiums. • In order to avoid this situation and provide stable insurance, as an insurance company that can meet its social responsibilities, we have established a high goal to reduce our own CO_2 emissions, and are making efforts to reduce the environmental impact throughout our value chain.
☐ **Utilization of accounting results**	• In addition to disclosing our accounting results in CSR reports and the like, we are also using this information to increase the environmental awareness of our employees.
☐ **Benefits of accounting**	• Carrying out supply chain emissions accounting allows us to take PDCA-based measures for emissions reduction in a timely manner, thereby leading to a possible involvement in terms of both carbon emissions and cost reduction.
☐ **Internal system for accounting**	• Original data needed for accounting is collected from all related internal departments and that data is calculated by CSR & Environmental Management Promotion Office.

Sompo Japan Nipponkoa Insurance Inc.

	Companies' approach
☐ **Efforts to reduce supply chain emissions**	• To achieve our emissions reduction targets including the entire supply chain according to ISO14001, we have been committed to reducing our supply chain emissions through our efforts and activities for acquiring and sustaining ISO14001 certification.
☐ **Issues in supply chain emissions accounting**	• Because the accounting method used will affect the supply chain emissions results, it is difficult to make comparisons with other companies in a simple and easy way.
☐ **Other remarks**	• To ensure the validity and transparency, we have received third party verification.

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* "Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain"

Category	Accounting methods	
	Activity data	Emission factor
Category 1: Purchased goods and services	• Water supply and sewage usage	• Value provided by the Global Climate Change Countermeasure Reporting System (Tokyo)
	• Paper use and procurement amounts for printed material	• 3EID
Category 3: Fuel and energy related activities not included in Scope 1 or 2	• Electricity and heat (steam, hot water, cold water) energy usage	• Emission factor DB* (Emission factor per electricity and heat used)
Category 4: Transportation and delivery (upstream)	• Amount paid for mail, couriers and internal communications	• 3EID
Category 5: Waste generated in operations	• Weight of waste discharged from our own buildings	• Emission factor DB*
	• Other waste disposal amounts	• 3EID
Category 6: Business travel	• Amounts paid for and estimated distances for domestic sales trips, business trips, and transfers	• Emission factor DB* (Taxis, limousines, rail, buses, high-speed rail, airlines) • Emission factor created by the Transportation Energy Handbook, etc. (ships) • 3EID (overnight stays)
	• Airline departure and arrival locations and nights spent away for overseas business trips and transfers	• ICAO (International Civil Aviation Organization) (airlines) • Emission factor DB* (overnight stays)
Category 7: Employee commuting	• Approximate movement distances	• Value provided by the Carbon Offset Guidelines (rail, cars) • Value provided by the Transportation Eco Foundation (buses)