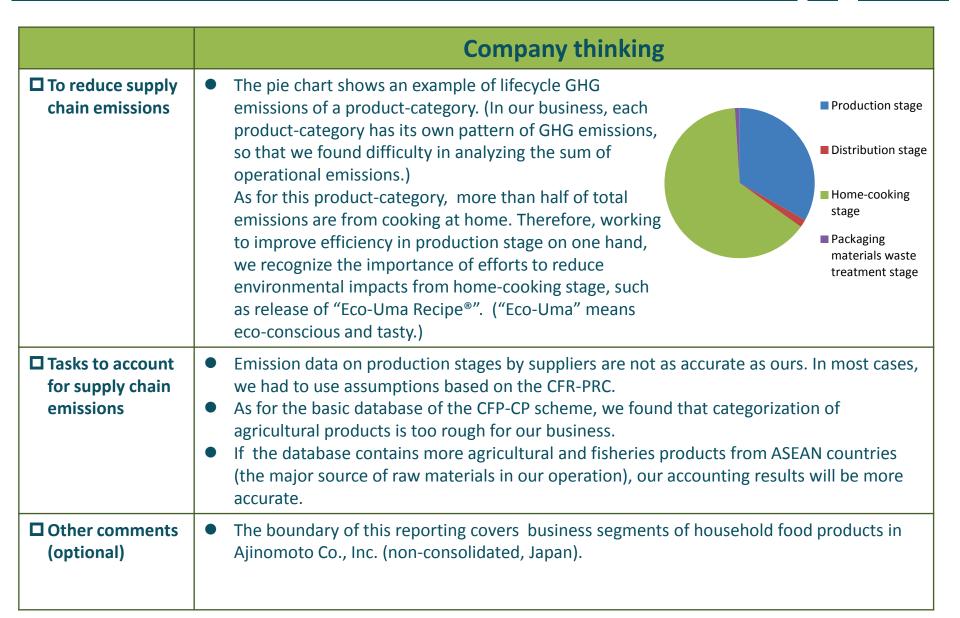
	Company thinking		
☐ Background and purpose for accounting	 Understanding on our overall business conditions by "visualizing" GHG emissions from operations. We use the results for development of long-term strategies. Also collecting data to prepare for information disclosure regarding our operations, if requested by stakeholders. Clarifying environmental impacts of a product through LCA accounting, which are used when we determine directions of product renewal and technological development. Taking policies on accounting GHG emissions from business activities by thoroughly examining the GHG emissions of the representative products through LCA accounting, and extrapolating the total GHG emissions when the products are produced and sold. The 7 products, which the LCA accounting are already completed, have received limited third party assurance on the validity of the accounting results. 		
Utilization of accounting results	 Reference material for product and technological developments. Basic data for internal use to develop long-term strategies and targets. Resources to make responses to questionnaires and surveys. 		
☐ Advantages of accounting	 This accounting helps us to identify which part of our supply chain would have more environmental impacts in terms of products or activities, which is quite useful to develop next-term strategies. We are able to recognize what we should do next, or a target we should focus on. 		
☐ Internal accounting organization	 CSR Dep. of the Headquarter coordinates the whole process. Research laboratories take charge of LCA accounting for products. Data are provided from our business divisions, consolidated subsidiaries and suppliers in Japan and overseas. 		



Cotorowy	Accounting methods		
Category	Activity data	Emission factor	
Category 1: Purchased goods and services	 Based on CFP-PCR for primary and secondary production for raw materials. For transportation of raw materials, actual distance from suppliers 	Ton-kilometer approach *1	
Category 2: Capital goods	Based on annual capital investment	Emission factor per amount of purchase based on 3EID.	
Category 3: Fuel- and energy-related activities	Based on energy consumption for electricity and steam generation and gasoline consumption associated with marketing operations.	Emission factor per energy used *1	
Category 4: Upstream transportation and distribution	Obtain transportation data by examining purchased volume of raw materials and actual distance from suppliers.	Ton-kilometer approach *1	
Category 5: Waste generated in operations	Weight of wastes by product	Based on CFP-PCR by material *1	
Category 6: Business travel	 Transportation expense that the company owes. Calculate total amount of fee for Headquarters and Kyushu Office as representative units, and obtain per-person data for extrapolation. 	Emission factor per transportation expense that the company owes. *2	
Category 7: Employee commuting	Transportation expense that the company owes.	Emission factor per transportation expense that the company owes. *2	
Category 8 Upstream leased assets	In terms of the business characteristics, there are no emissions, or the emissions are small.		
Category 9: Downstream transportation and distribution	Calculate based on volume of products sold and distance between delivery depot and key spot in 47 prefectures nationwide.	Ton-kilometer approach *1	
Category 10: Processing of sold products	 Energy consumption obtained by assuming that the product is used in a standard way of cooking. 	Emission factor per energy used *1	
Category 11: Use of sold products	As above	Emission factor per energy used *1	
Category 12: End-of-life treatment of sold products	Calculate weight of packages of end-of-life product based on volume soled.	Based on PCR by material *1	
Category 13 Downstream leased assets	In terms of the business characteristics, there are no emissions, or the emissions are small.		
Category 14 Franchises	In terms of the business characteristics, there are no emissions, or the emissions are small.		
Category 15 Investments	In terms of the business characteristics, there are no emissions, or the emissions are small.		
Other	Energy used in R&D stages Carbon Footprint Communication Program Basic Database ver.1.01	Emission factor per energy used	

X Carbon Footprint Communication Program Basic Database ver.1.01



