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Mitsui Sugar Co., Ltd.

	Companies' approach
□ Background and purpose of accounting	<ul style="list-style-type: none"> ● In recent years, we have more occasions to respond to external surveys on supply-chain CO2 emissions, such as the Nikkei Environmental Management Survey. We recognize a social change in which accounting for and understanding CO2 emissions, and reducing environmental impact, are being incorporated into corporate responsibility, both in Japan and abroad.
□ Utilization of accounting results	<ul style="list-style-type: none"> ● As a reference for responding to external surveys. ● Disclosing accounting results in our websites and CSR reports for external communication. We will obtain such data over time as a part of our environmental actions.
□ Benefits of accounting	<ul style="list-style-type: none"> ● We will perform numerical comparisons over time, which will be used to consider and determine how to reduce or control our emissions. ● Once expressed as visible data, invisible emissions become more persuasive when we ask to employees and business partners for cooperation for emission reductions.
□ Internal system for accounting	<ul style="list-style-type: none"> ● Data are collected from relevant divisions in the company. Our Corporate Planning Department is in charge of accounting as the secretariat.

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Mitsui Sugar Co., Ltd.

	Companies' approach
<p>❑ Efforts to reduce supply chain emissions</p>	<ul style="list-style-type: none"> ● This accounting reveals that our supply-chain (Scope 3) CO2 emissions account for over 70% of total emissions including Scopes 1 & 2. In terms of Scope 3 only, around 90% comes from Category 1 and Category 4 activities, the most from procurement of materials and transportation. ● The accounting results clarify which part of processes would have large environmental impact, which we found a significant implication. Therefore, we will conduct regular accounting to facilitate our emission reduction actions.
<p>❑ Issues in supply chain emissions accounting</p>	<ul style="list-style-type: none"> ● As for categories with only a few proportion of emissions, such as those from employees' business trips and commuting, we think that accounting methods should be devised, considering time and trouble we will have to take.
<p>❑ Other</p>	

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Mitsui Sugar Co., Ltd.

Category	Accounting methods	
	Activity data	Emission factor
Category 1: Purchased goods and services	<ul style="list-style-type: none"> Purchased volume of raw materials, packaging materials and supplementary supplies 	<ul style="list-style-type: none"> Emission factor for production *1,2,3
Category 2: Capital goods	<ul style="list-style-type: none"> Amount of capital investment 	<ul style="list-style-type: none"> Emission factor for capital investment for sugar business *4
Category 3: Fuel and energy related activities not included in Scope 1 or 2	<ul style="list-style-type: none"> Fuel and electricity purchased 	<ul style="list-style-type: none"> Emission factor per energy used ※1,4
Category 4: Transportation and delivery (upstream)	<ul style="list-style-type: none"> Shipping volume of product as cargo owner, and purchased volume of raw materials and supplementary supplies, transportation distance 	<ul style="list-style-type: none"> Emission factor by transportation mode ※1
Category 5: Waste generated in operations	<ul style="list-style-type: none"> Waste generation by type of waste 	<ul style="list-style-type: none"> Emission factor by type of waste※1,4
Category 6: Business travel	<ul style="list-style-type: none"> Travel expense in a year by transportation mode 	<ul style="list-style-type: none"> Emission factor by transportation mode ※4
Category 7: Employee commuting	<ul style="list-style-type: none"> Commutation cost that the company owes 	<ul style="list-style-type: none"> Emission factor per commutation cost that the company owes※4
Category 8: Leased assets (upstream)	<ul style="list-style-type: none"> Included in Scope 1 & 2 	-
Category 9: Transportation and delivery (downstream)	<ul style="list-style-type: none"> Weight of products sold, transportation distance 	<ul style="list-style-type: none"> Emission factor by transportation mode ※1
Category 10: Processing of sold products	<ul style="list-style-type: none"> Excluded due to difficulty in data collection 	-
Category 11: Use of sold products	<ul style="list-style-type: none"> Not calculated, because emissions accompanied by heating and so on in the use stage of sugar are indirect emissions, and calculations are mandatory. 	-
Category 12: End-of-life treatment of sold products	<ul style="list-style-type: none"> Weight of packaging materials used for products 	<ul style="list-style-type: none"> Emission factor by type of waste※4,5
Category 13: Leased assets (downstream)	<ul style="list-style-type: none"> NA 	-
Category 14: Franchises	<ul style="list-style-type: none"> NA 	-
Category 15: Investments	<ul style="list-style-type: none"> Calculations are ignored as we are not relevant to the applied enterprise provided in the basic guideline 	-
Other	<ul style="list-style-type: none"> Not calculated because it is an option category 	-

※1 Carbon Footprint Communication Program Basic Database ver. 1.01

※4 Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.1)

※2 Carbon Footprint Communication Program Available Data ver. 1.04

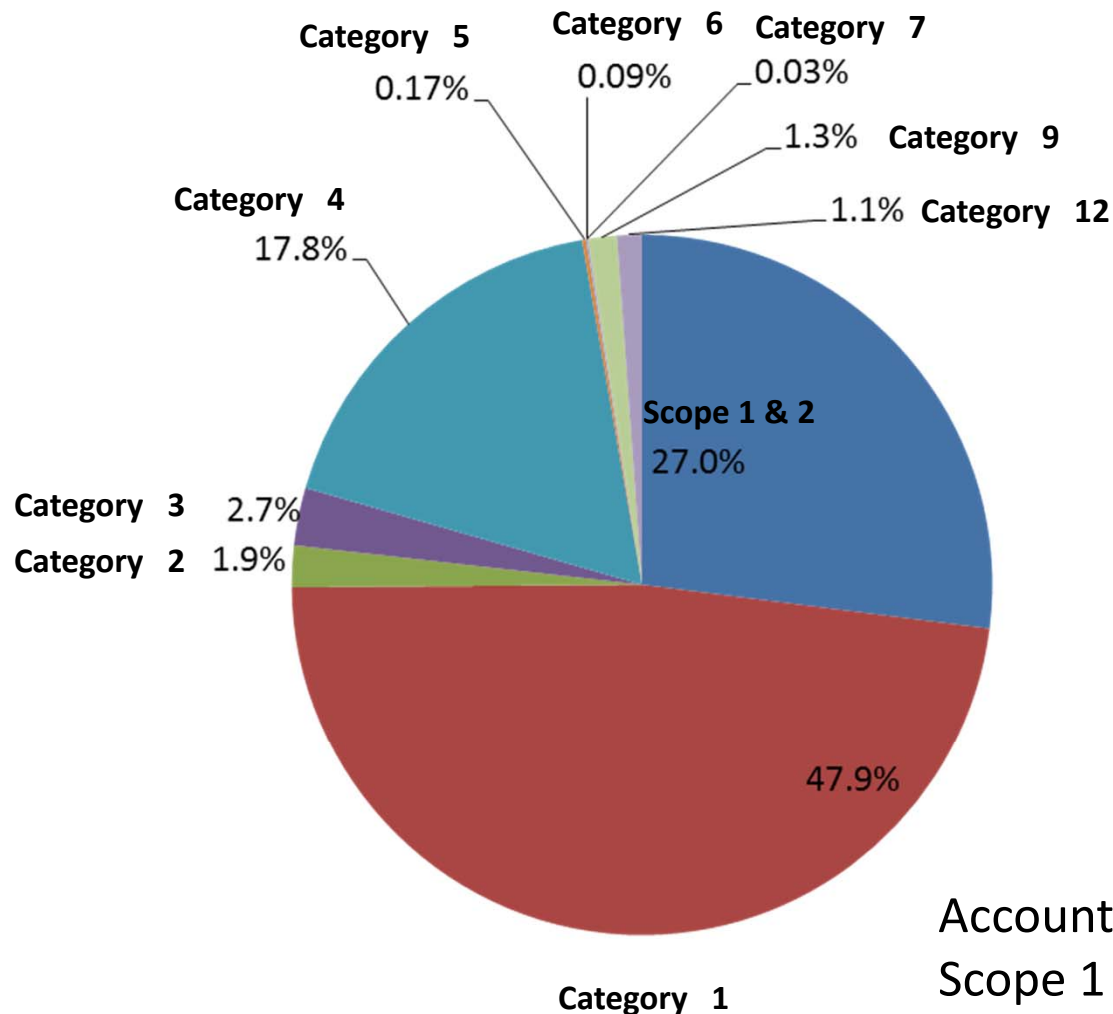
※5 Carbon footprint of a Product- Product Category Rule (CFP-PCR) Subjected Product: Refined Sugar

※3 Carbon Footprint Communications Program for Databases Referring the Distances between Nations and Regions

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Mitsui Sugar Co., Ltd.

Accounting results



カテゴリ	割合
Scope 1 and 2	27.0%
1. Purchased goods and services	47.9%
2. Capital goods	1.9%
3. Energy-related actions	2.7%
4. Upstream transportation	17.8%
5. Waste generated in operations	0.2%
6. Business travel	0.1%
7. Employee commuting	0.03%
9. Downstream transportation	1.3%
12. End-of-life treatment of sold products	1.1%

Accounting result for:

Scope 1 & 2 emissions

99,721t

Scope 3 emissions

269,523t