1 KYOCERA Corporation

	Companies' approach
☐ **Background and purpose of accounting**	• Amid the backdrop of the Paris Agreement having come into force and the reduction of GHG emissions having become more important than ever, we will ascertain emissions generated at each stage of our value chain and identify categories with significant emissions in order to reduce our carbon footprint. • We will use the accounting data to respond to external evaluations.
☐ **Utilization of accounting results**	The accounting results are: • utilized to ascertain emissions at each stage of our value chain and focus on categories that generate particularly high emissions; and • disclosed via our CSR reports and website, while also being used to answer external surveys.
☐ **Benefits of accounting**	The accounting enables us to: • visualize emissions generated at each stage of our value chain and clarify which categories we should focus on and what activities we should undertake; and • gain higher external evaluation scores by publicizing the accounting results.
☐ **Internal system for accounting**	• Data are gathered from across the Group including overseas Group companies and calculated by the Environment Division of the Global Headquarters. • Following in the footsteps of Scopes 1 and 2, Scope 3 also undergoes Third Party Verification to ensure the accuracy of the accounting.

2 KYOCERA Corporation

	Companies' approach
☐ **Efforts to reduce supply chain emissions**	• Because, as a result of the accounting, Category 1 is found to be the largest source of GHG emissions, we are asking our suppliers to quantify and set reduction targets for their emissions as well as exploring optimum reduction techniques. • As regards Category 11, the second largest source of emissions, we are striving to further enhance the energy-efficiency of our products.
☐ **Issues in supply chain emissions accounting**	• We need to increase efficiency in accounting for Scope 3 emissions while also attending to the accuracy of the data.
☐ **Other**	

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Category	Accounting methods	
	Activity data	**Emission factor**
Category 1: Purchased goods and services	• Value of raw materials and materials purchased	• Database of emissions unit values (*1)
Category 2: Capital goods	• Value of capital goods procured	• Database of emissions unit values (*1)
Category 3: Fuel and energy related activities not included in Scope 1 or 2	• Energy consumption	• Emissions coefficient of each energy type • Database of emissions unit values (*2, 3)
Category 4: Transportation and delivery (upstream)	• Ton-kilometers transported by Kyocera as a specified consigner, calculated under the revised Act on the Rational Use of Energy	• Database of emissions unit values (*1, 3)
Category 5: Waste generated in operations	• Amount of waste generated by means of disposal	• Database of emissions unit values (*1, 2)
Category 6: Business travel	• Number of personnel who travelled	• Database of emissions unit values (*1)
Category 7: Employee commuting	• City classification × Number of personnel applicable to each classification	• Database of emissions unit values (*1)
Category 8: Leased assets (upstream)	• Fuel consumption of vehicles leased	• Database of emissions unit values (*1)
Category 9: Transportation and delivery (downstream)	• Ton-kilometers transported based on transport scenarios established	• Database of emissions unit values (*1)
Category 10: Processing of sold products	• Not applicable because intermediate products sold are processed into a variety of end products and the reasonable calculation of their emissions is extremely difficult	
Category 11: Use of sold products	• Power consumption × Life cycle × Number of products sold	• -
Category 12: End-of-life treatment of sold products	• Amount of waste generated by means of disposal	• Database of emissions unit values (*1, 2)
Category 13: Leased assets (downstream)	• GHG emissions from properties leased to affiliated companies are already accounted for in Scopes 1 and 2	
Category 14: Franchises	• Not applicable because we have no franchises	
Category 15: Investments	• Not applicable because we do not engage in investment and financial service businesses	

*1 Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (Ver. 2.4)
*2 CFP Communication Program Basic Database Ver. 1.01
*3 Embodied global-energy/emission intensity based on a consumer's price

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Accounting results

Cat. 9: Transportation and delivery(downstream) 0.001%

Cat 8: Leased assets (upstream) 0.1%

Cat. 11: Use of sold products 10.7%

Cat. 12: End-of-life treatment of sold products 0.2%

Scope1 2.1%

Cat. 7: Employee commuting 0.5%

Scope2 17.5%

Cat 6: Business travel 0.2%

Cat. 5: Waste generated in operations 0.3%

Cat. 4: Transportation and delivery (upstream) 0.6%

Cat. 2: Capital goods 2.9%

Cat. 3: Fuel and energy related activities not included in Scope 1 or 2 2.6%

Cat. 1: Purchased goods and services 62.4%