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Mandom Corporation

	Companies' approach
① Background and purpose of accounting	<ul style="list-style-type: none"> • Upon recognition that climate change is one of our company's risks, we measure the amount of CO2 emission and identify the reduction point to step forward the effort to realize a decarbonized society. • We use the accounting results for consideration to revise our current long term goal for making reductions in CO2 emissions to the goal which is aligned with international movement such as the Paris Agreement.
② Utilization of accounting results	<ul style="list-style-type: none"> • We use the accounting results to create a roadmap for what we do to reduce carbon emission and how we plan to do it. • We use them when we answer the questionnaires of external rating institutions. • The data is to release on our website.
③ Benefits of accounting	<ul style="list-style-type: none"> • We can identify a source category where we should put focus on by calculating CO2 emissions across all phases of our value chain, develop the effective measures to adjust to decarbonized society and improve our company's credibility in society. • Cooperating with relevant departments for calculations, we can boost interest toward social trend and raise awareness in the company.
④ Internal system for accounting	<ul style="list-style-type: none"> • CSR Promotion Division collects activity data from relevant departments/divisions and calculates emissions.

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	Companies' approach
⑤ Efforts to reduce supply chain emissions	<ul style="list-style-type: none"> • We are trying to cut emissions in Category 1 (Purchased goods and services) and Category 12 (End-of-Life treatment of sold products) by trimming weight of containers, developing refills and using environmentally friendly materials (such as plant-derived materials). • Environmentally friendly products are to develop so that they can contribute to reduce emissions in Category 11 (Use of sold products).
⑥ Issues in supply chain emissions accounting	<ul style="list-style-type: none"> • Internal manual is needed to develop for preventing that accounting methods are carried out depending on individual skills. • A issue lies in precision for accounting such as accounting based on scenario.
⑦ Other	

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Category	Accounting methods ※Accounting period : April 2018 - March 2019	
	Activity data	Emission factor
Category 1: Purchased goods and services	<ul style="list-style-type: none"> The amount procured is estimated based on the performance of raw material usage. 	<ul style="list-style-type: none"> Emission Factor Database* CFP Communication Program Basic Database
Category 2: Capital goods	<ul style="list-style-type: none"> The amount of capital investment 	<ul style="list-style-type: none"> Emission Factor Database*
Category 3: Fuel and energy related activities not included in Scope 1 or 2	<ul style="list-style-type: none"> Energy usage 	<ul style="list-style-type: none"> Emission Factor Database* CFP Communication Program Basic Database
Category 4: Transportation and delivery (upstream)	<ul style="list-style-type: none"> Ton-kilometer for transportation with the company-specific scenario 	<ul style="list-style-type: none"> Emission Factor Database*
Category 5: Waste generated in operations	<ul style="list-style-type: none"> Weight of waste 	<ul style="list-style-type: none"> Emission Factor Database*
Category 6: Business travel	<ul style="list-style-type: none"> Headcount 	<ul style="list-style-type: none"> Emission Factor Database*
Category 7: Employee commuting	<ul style="list-style-type: none"> Headcount 	<ul style="list-style-type: none"> Emission Factor Database*
Category 8: Leased assets (upstream)	<ul style="list-style-type: none"> N/A 	
Category 9: Transportation and delivery (downstream)	<ul style="list-style-type: none"> Ton-kilometer for transportation with the company-specific scenario 	<ul style="list-style-type: none"> CFP Communication Program Basic Database
Category 10: Processing of sold products	<ul style="list-style-type: none"> N/A 	
Category 11: Use of sold products	<ul style="list-style-type: none"> Company-specific scenario 	<ul style="list-style-type: none"> CFP Communication Program Basic Database
Category 12: End-of-life treatment of sold products	<ul style="list-style-type: none"> Weight of package materials with the company-specific scenario 	<ul style="list-style-type: none"> Emission Factor Database* CFP Communication Program Basic Database
Category 13: Leased assets (downstream)	<ul style="list-style-type: none"> N/A 	
Category 14: Franchises	<ul style="list-style-type: none"> N/A 	
Category 15: Investments	<ul style="list-style-type: none"> Ratio of stock holdings 	
Other	<ul style="list-style-type: none"> N/A 	

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

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Supply chain emissions : Accounting results

