

1

Calbee, Inc.

	Companies' approach
① Background and purpose of accounting	<ul style="list-style-type: none"> • Calbee measures GHG emissions of the entire supply chain as well as our company, understands the effect of global warming and makes use of it for our long term strategy. • We calculate emissions to respond to request of information disclosure from stakeholders.
② Utilization of accounting results	<ul style="list-style-type: none"> • Through calculating the entire emissions, including GHG emissions in the supply chain, we find out our reduction target and commit to it. • The accounting results are utilized for response to various initiatives' surveys and questionnaires including CDP, and disclosure of our company information.
③ Benefits of accounting	<ul style="list-style-type: none"> • Helps us realize the issues that our company should address. • Helps us respond to various requests for disclosure.
④ Internal system for accounting	<ul style="list-style-type: none"> • The Environmental Action Department, Production Management Section takes the lead in collecting data from relevant departments and accounts for emissions.

2

Calbee, Inc.

	Companies' approach
⑤ Efforts to reduce supply chain emissions	<ul style="list-style-type: none"> Raw material and resource procurement is the major contributor in our GHG emissions, which we need to address in cooperation with suppliers in the future. Calbee needs to reduce the GHG emissions including transportation by reducing volume and weight of packaging through research development and other efforts.
⑥ Issues in supply chain emissions accounting	<ul style="list-style-type: none"> The scope of FY2019 accounting included emissions of Calbee, Inc., non-consolidated, and a part of Calbee Potato, Inc. We need to expand the scope of accounting in stages in the future encompassing the entire group companies at home and abroad, determine reduction targets for GHG emissions, and commit to them.
⑦ Other	<ul style="list-style-type: none">

3

Calbee, Inc.

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"> Purchase amount of raw materials and resources – calculated based on volumes followed by values 	<ul style="list-style-type: none"> Emission factor DB*, the Ajinomoto Group LC-CO2 emissions factor database 	
Category 2: Capital goods	<ul style="list-style-type: none"> Capital investment 	<ul style="list-style-type: none"> Emission factor DB* 	
Category 3: Fuel and energy related activities not included in Scope 1 or 2	<ul style="list-style-type: none"> Energy usage of fuel and electricity 	<ul style="list-style-type: none"> CFP Communication Program Basic Database 	
Category 4: Transportation and delivery (upstream)	<ul style="list-style-type: none"> Transportation by Calbee as the consignor Transportation by supplier is based on scenario 	<ul style="list-style-type: none"> ton-kilometer method 	
Category 5: Waste generated in operations	<ul style="list-style-type: none"> Waste types Emissions from the wastewater treatment facility 	<ul style="list-style-type: none"> Emission factor DB* Wastewater treatment database 	
Category 6: Business travel	<ul style="list-style-type: none"> The number of business trip days by employees (including in and out of Japan) 	<ul style="list-style-type: none"> Emission factor DB* 	
Category 7: Employee commuting	<ul style="list-style-type: none"> The number of working days 	<ul style="list-style-type: none"> Emission factor DB* 	
Category 8: Leased assets (upstream)	<ul style="list-style-type: none"> Leased vehicle 	<ul style="list-style-type: none"> Emission factor DB* 	
Category 9: Transportation and delivery (downstream)	<ul style="list-style-type: none"> Shipping volume Product transportation is based on scenario 	<ul style="list-style-type: none"> Emission factor for transportation 	
Category 10: Processing of sold products	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A 	
Category 11: Use of sold products	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A 	
Category 12: End-of-life treatment of sold products	<ul style="list-style-type: none"> The amount of recycled packaging 	<ul style="list-style-type: none"> Emission factor DB* 	
Category 13: Leased assets (downstream)	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A 	
Category 14: Franchises	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A 	
Category 15: Investments	<ul style="list-style-type: none"> N/A 	<ul style="list-style-type: none"> N/A 	
Other	<ul style="list-style-type: none"> 	<ul style="list-style-type: none"> 	

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

4

Calbee, Inc.

Supply chain emissions : Accounting results

