		Companies' approach
1	Background and purpose of accounting	<ul> <li>Grasp the overall picture and hot spots of CO2 emissions in our business activities.</li> <li>Respond to the requests for information disclosure from stakeholders and fulfill accountability.</li> </ul>
2	<ul> <li>Utilization of accounting results</li> <li>Disclosure of information to Sustainability Reports, public websit</li> <li>Answers to external surveys such as CDP.</li> </ul>	
3	Benefits of accounting	<ul> <li>Out of the CO2 emissions from our business activities, we can grasp categories with high emissions, and establish effective reduction plan and promote activities.</li> <li>We can respond to the requests for information disclosure from stakeholders.</li> </ul>
4	Internal system for accounting	Head office environmental division sums up the data obtained from environmental data managers, procurement, logistics and personnel divisions at each operation base and makes comprehensive summary.

		Companies' approach
<b>⑤</b>	Efforts to reduce supply chain emissions	<ul> <li>In the Environmental Action Plan Stage IX (FY2019 – 2022), we have set the following main targets for supply chain emissions and are promoting activities.</li> <li>Target related to Scope 1·2:         Reduction of energy usage in production.         Reduction of electricity usage of equipment for evaluation test.</li> <li>Target related to Category 1:         Promotion of resource saving design.         Reduction of use of copper, aluminum and steel materials.</li> <li>Target related to Category 4:         Reduction of transfer of products between warehouses.         Improvement of product transfer efficiency.</li> <li>Target related to Category 11:         Reduction of CO2 emissions in using products.</li> </ul>
6	<ul> <li>Issues in supply chain emissions accounting</li> <li>Improvement of data accuracy of categories for which data collection is difficult (overseas bases, etc.)</li> </ul>	
7	Other	

Cotogomy	Accounting methods    ※Accounting period : April 2019 - March 2020			
Category	Activity data	Emission factor		
Category 1: Purchased goods and services	Purchase volume of materials	Basic unit per purchase volume (*1) (*4)		
Category 2: Capital goods	<ul> <li>Procurement amount of capital goods</li> </ul>	Basic unit per amount (*2)		
Category 3: Fuel and energy related activities not included in Scope 1 or 2	Procurement volume by type of energy	Basic unit by type of energy (*2)		
Category 4: Transportation and delivery (upstream)	<ul> <li>Transport weight and transport distance related to shipper's transportation</li> </ul>	Emission factor per ton-kilometer or fuel (*3)		
Category 5: Waste generated in operations	Waste classification weight	Basic unit by waste type (*2)		
Category 6: Business travel	Business travel days	Basic unit by type of business travel (*2)		
Category 7: Employee commuting	Commuting transportation expense allowance	Basic unit by transfer means (*2)		
Category 8: Leased assets (upstream)	Leased assets amount	Basic unit per amount (*2)		
Category 9: Transportation and delivery (downstream)	Transport weight and transport distance	Emission factor per ton-kilometer or fuel (*3)		
Category 10: Processing of sold products	Product weight	Basic unit per manufacturing process of assembly products (*4)		
Category 11: Use of sold products	Power consumption, product weight, product life, sales quantity	<ul> <li>Basic unit per power consumption (*5)</li> <li>Basic unit per product weight (made by our company)</li> </ul>		
Category 12: End-of-life treatment of sold products	Product weight	Basic unit Units per product weight (*2)		

<sup>\*1:</sup> Embodied Energy and Emission Intensity Data for Japan Using Input – Output Tables (3EID) (National Institute for Environmental Studies)

<sup>\*2:</sup> Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain (Ministry of the Environment, Ministry of Economy, Trade and Industry)

<sup>\*3:</sup> Guidelines on calculation method related to CO2 emissions in the logistics field (Ministry of the Economy, Trade and Industry/Ministry of Land, Infrastructure, Transport and Tourism)

<sup>\*4:</sup> JLCA data book 2004 2<sup>nd</sup> edition (LCA Japan Forum)

<sup>\*5:</sup> Emission Factor 2019 (IEA)

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Category	Accounting methods		
Category	Activity data	Emission factor	
Category 13: Leased assets (downstream)	Not applicable		
Category 14: Franchises	Not applicable		
Category 15: Investments	Not applicable		
Other	Not applicable		

#### FUJITSU GENERAL LIMITED

#### **Supply chain emissions: Accounting results**

Scope	Category	Em issions (t-C02) FY2019	Ratio to total
Scope 1	D irectem ission associated with in-house use of fue I	26,719	0.09%
Scope 2	Indirectem ission associated with use of electricity and heatpurchased by the company	42,450	0.14%
Scope 3	0 ther indirectem ission	29,755,724	99.77%
	Category 1 Purchased goods and services	657,631	2.20%
	Category 2 Capital goods	43,072	0.14%
	Category 3 Fuel and energy related activities not included in Scope 1 or 2	2,864	0.01%
Upstream	Category 4 Transportation and delivery (upstream)	73,844	0.25%
	Category 5 Waste generated in operations	1,873	0.006%
	Category 6 Business travel	1,544	0.005%
	Category 7 Em ployee com m uting	302	0.001%
	Category 8 Leased assets (upstream )	641	0.002%
	Category 9 Transportation and delivery (downstream	n) 41,806	0.14%
Down	Category 10 Processing of sold products	13	0.00004%
stream	Category 11 Use of sold products	28,923,443	96.98%
	Category 12 End-of-life treatm ent of sold products	8,691	0.03%
To ta I		29,824,893	100.0%

