		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	Utilization of accounting results	<ul> <li>Identification of hot spots of CO2 emissions in business activities and extraction of problems.</li> <li>Disclosure of information to Sustainability Reports, public websites, etc.</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 stakeholder</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		
5	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	Issues in supply chain emissions accounting	Improvement of data accuracy of categories for which data collection is difficult (overseas bases, etc.)		
7	Other			

Cotogomy	Accounting methods			
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			
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			
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	<ul> <li>Product weight</li> <li>Basic unit per manufacturing process of assembly products (*4)</li> </ul>			
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 Factors 2020 (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-CO <sub>2</sub> ) FY2020	Ratio to total
Scope 1	Direct emission associated with in-house use of fuel		24,497	0.09%
Scope 2		sion associated with use of electricity and ed by the company	33,078	0.12%
Scope 3	0 ther indirec	tem ission	27,948,097	99.79%
	Category 1	Purchased goods and services	897,591	3.21%
	Category 2	Cap ita I goods	26,973	0.10%
	Category 3	Fueland energy related activities not included in Scope 1 or 2	2,863	0.01%
Upstream	Category 4	Transportation and delivery (upstream )	69,472	0.25%
·	Category 5	W aste generated in operations	2,927	0.010%
	Category 6	Business trave I	576	0.002%
	Category 7	Em ployee com m uting	312	0.001%
	Category 8	Leased assets (upstream )	589	0.002%
	Category 9	Transportation and delivery (downstream)	39,362	0.14%
	Category 10	Processing of sold products	28	0.00010%
	Category 11	U se of so ld products	26,898,531	96.05%
Down stream	Category 12	End-of-life treatm ent of sold products	8,873	0.03%
ou cam	Category 13	Leased assets (downstream)	N /A	_
	Category 14	Franch ises	N /A	_
	Category 15	In vestments	N /A	_
To ta I		1	28,005,672	100.0%

