	Companies' approach
① Background and purpose of accounting	Our purpose is to disclose information on supply chain emissions to stakeholders as part of CSR, and at the same time to get a full picture of emissions and strive to promote effective measures toward GHG emissions reduction.
② Utilization of accounting results	 Disclosure through our Annual Report as well as our website Disclosure through CDP Examination of measures through data analysis
③ Benefits of accounting	 Accounting helps get a full picture of the composition of GHG emissions including CO2, which leads to promotion of effective measures.
4 Internal system for accounting	The Corporate Sustainability division compiles information on each group company.

	Companies' approach		
⑤ Efforts to reduce supply chain emissions	We examine measures to reduce emissions taking into account technological innovations centering around Scope 1 in the supply chain, which accounts for 75% of the entire emissions.		
6 Issues in supply chain emissions accounting	CO2 emissions from aircraft jet fuel account for the majority of Scope 1 emissions, and therefore draw too much attention. Measures for other items do not draw attention of stakeholders.		
⑦ Other			

Cotogony	Accounting methods ※Accounting period : April 2020 - March 2021		
Category	Activity data	Emission factor	
Category 1: Purchased goods and services	 Purchased goods and services related items (maintenance parts expenses, outsourcing expenses, etc.) 	● Emission factor database (*1)	
Category 2: Capital goods	Amount of investment in capital goods	● Emission factor database (*1)	
Category 3: Fuel and energy related activities not included in Scope 1 or 2	Purchased fuel, and extraction and refining for purchased electricity	Emission factor database (*1)	
Category 4: Transportation and delivery (upstream)	Amount of fuel for air transport of new aircraft	Emission factor database (*1)	
Category 5: Waste generated in operations	Volume of disposal by type of waste	Emission factor database (*2)	
Category 6: Business travel	 Ground staff Traveling expenses by mode of transport, number of nights stayed, in Japan and overseas 	Emission factor database (*2)	
Category 7: Employee commuting	Number of employees by type of employment and city group	Emission factor database (*2)	
Category 8: Leased assets (upstream)	Excluded from accounting because emissions from the transfer of leased assets are included in Scope 1 and 2.		
Category 9: Transportation and delivery (downstream)	• N/A		

Cotogony	Accounting methods ※Accoun	※Accounting period : April 2020 - March 2021	
Category	Activity data	Emission factor	
Category 10: Processing of sold products	• N/A		
Category 11: Use of sold products	• N/A		
Category 12: End-of-life treatment of sold products	• N/A		
Category 13: Leased assets (downstream)	• N/A		
Category 14: Franchises	● N/A		
Category 15: Investments	● N/A		
Other	• N/A		

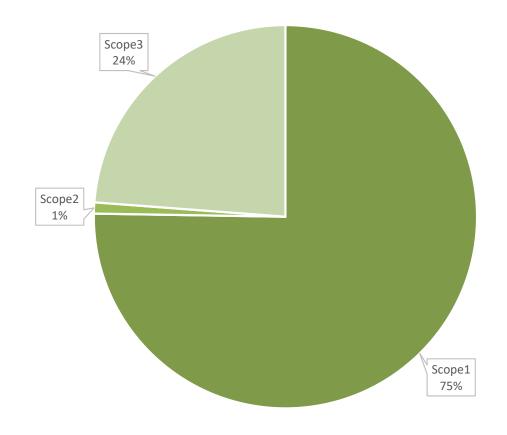
^{*1} IDEA V2.3

^{*2} Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.0)

ANA HOLDINGS INC.

Supply chain emissions: Accounting results

GHG emissions of the entire supply chain (ANA group, FY 2020)



Composition of Scope3 (ANA group, FY 2020)

