

	Company thinking
□ Background and purpose for accounting	<ul style="list-style-type: none"> • Scope 3 is becoming a global standard for accounting for emissions of greenhouse gases in corporate activity supply chains, so that questions regarding Scope 3 efforts from clients and in external assessments are becoming more common. Therefore, we must become involved in order to answer such questions correctly. • Efforts to reduce the environmental load through the entire supply chain are important to preserve the global environment.
□ Utilization of accounting results	<ul style="list-style-type: none"> • With regard to accounting results, they will be used to answer external surveys and to disclose information in our CSR reports. We will also use the results to show that we are a leading company when it comes to the environment.
□ Advantages of accounting	<ul style="list-style-type: none"> • In addition to gaining a quantitative understanding of the greenhouse gas emissions in our entire supply chain and to know the important sources of emissions, it will also become possible for us to make efforts in reducing emissions and reducing costs.
□ Internal accounting organization	<ul style="list-style-type: none"> • EMS data is being collected by all the group companies, and we are also using other public information and having individual departments collect specific information, and all of this is calculated by the personnel in charge of environmental matters. • We plan to make improvements to start internal EMS in the future.
□ To reduce supply chain emissions	<ul style="list-style-type: none"> • We shall try to comprehend the greenhouse gas emissions from the entire supply chain, set the categories in which to make reduction efforts and their goals, and consider and implement reduction measures. • Currently, we are making efforts to reduce greenhouse gas emissions by establishing the "Green Procurement Guidelines" and "Energy-saving Performance Guidelines" to encourage the purchase of products with low environmental loads and using teleconferencing and video-conferencing in place of making business trips. • We have included the level of awareness concerning environmental preservation measures in assessing suppliers, and have asked our subcontractors to make their businesses more efficient, to take energy-saving measures, and to reduce power usage.

	Company thinking
<input type="checkbox"/> Tasks to account for supply chain emissions	<ul style="list-style-type: none"> Because it is difficult for us to collect emissions data by the buildup method, we are using the accounting values in the emission factor database provided by the Ministry of the Environment, however, we would like to increase use of the buildup method. Because there is a lack of emission factor that can be used for supply chain activities at overseas offices, these must be added.
<input type="checkbox"/> For those starting to account for supply chain emissions	<ul style="list-style-type: none"> By knowing the greenhouse gas emissions from the corporate activities of your entire supply chain, you will gain a greater understanding of the importance of promoting environmental load reduction activities in your own company and throughout society. Therefore, the first and important thing is to know.

<input type="checkbox"/> Accounting results	<p>NTT Communications Group Scope 3 Component Percentages (FY2012)</p> <table border="1"> <caption>NTT Communications Group Scope 3 Component Percentages (FY2012)</caption> <thead> <tr> <th>Category</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Category 1</td> <td>22.8%</td> </tr> <tr> <td>Category 2</td> <td>25.1%</td> </tr> <tr> <td>Category 3</td> <td>2.5%</td> </tr> <tr> <td>Category 4.5</td> <td>0.2%</td> </tr> <tr> <td>Category 6.7</td> <td>1.3%</td> </tr> <tr> <td>Category 11</td> <td>38.3%</td> </tr> <tr> <td>Category 14</td> <td>9.9%</td> </tr> </tbody> </table>	Category	Percentage	Category 1	22.8%	Category 2	25.1%	Category 3	2.5%	Category 4.5	0.2%	Category 6.7	1.3%	Category 11	38.3%	Category 14	9.9%
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Category	Accounting methods	
	Activity data	Emission factor
Category 1: Purchased goods and services	<ul style="list-style-type: none"> Procurement amount and human operations related to providing products and services 	<ul style="list-style-type: none"> Production emission factor per procured product amount and emission factor per total floor area
Category 2: Capital goods	<ul style="list-style-type: none"> Procurement amount of capital goods 	<ul style="list-style-type: none"> Emission factor per capital goods amount
Category 3: Fuel and energy related activities not included in Scope 1 or 2	<ul style="list-style-type: none"> Electricity usage 	<ul style="list-style-type: none"> Emission factor per energy amount
Category 4: Transportation and delivery (upstream)	<ul style="list-style-type: none"> Fuel usage for Category 1 products and transport by cargo owners 	<ul style="list-style-type: none"> Emission factor per fuel
Category 5: Waste generated in operations	<ul style="list-style-type: none"> Emissions by waste type 	<ul style="list-style-type: none"> Emission factor by waste type
Category 6: Business travel	<ul style="list-style-type: none"> Number of employees 	<ul style="list-style-type: none"> Emission factor per means of transportation
Category 7: Employee commuting	<ul style="list-style-type: none"> Number of employees 	<ul style="list-style-type: none"> Emission factor per means of transportation
Category 8: Leased assets (upstream)	<ul style="list-style-type: none"> Electricity used is includes in Scope 1 and 2 	-
Category 9: Transportation and delivery (downstream)	<ul style="list-style-type: none"> Not relevant 	-
Category 10: Processing of sold products	<ul style="list-style-type: none"> Not relevant 	-
Category 11: Use of sold products	<ul style="list-style-type: none"> Number sold (OCN) 	<ul style="list-style-type: none"> Emission factor per manufacture and usage
Category 12: End-of-life treatment of sold products	<ul style="list-style-type: none"> To be calculated in the future 	<ul style="list-style-type: none"> To be calculated in the future
Category 13: Leased assets (downstream)	<ul style="list-style-type: none"> Not relevant 	-
Category 14: Franchises	<ul style="list-style-type: none"> Operations at sales agents 	<ul style="list-style-type: none"> Emissions factor per total floor area
Category 15: Investments	<ul style="list-style-type: none"> Not relevant 	-