

	Companies' approach
<b>□ Background and purpose of accounting</b>	<ul style="list-style-type: none"> <li>As part of non-financial information disclosure by companies, we consider it important to account for, report and communicate our Scope 3 emissions by using the GHG Protocol's Scope 3 Standard, widely recognized as a global standard.</li> </ul>
<b>□ Utilization of accounting results</b>	<ul style="list-style-type: none"> <li>We can disclose information on our GHG emissions throughout the value chain through our response to CDP, integrated CSR reports, and website.</li> </ul>
<b>□ Benefits of accounting</b>	<ul style="list-style-type: none"> <li>We hope to make this one of our quantitative indices to understand trends in global climate change countermeasures that use environment-conscious design.</li> </ul>
<b>□ Internal system for accounting</b>	<ul style="list-style-type: none"> <li>Data is collected from the related internal departments, then accounting is conducted by the Quality and Environmental Management Department.</li> </ul>

	Companies' approach
<b>❑ Efforts to reduce supply chain emissions</b>	<ul style="list-style-type: none"> <li>Resource saving and energy saving are included as important components in our product environmental assessments for environment-conscious design, and we are promoting efforts and activities for CO2 emissions reduction in terms of both procured parts and our products.</li> <li>In the context of the emerging demand to strengthen supply chain management, we are collaborating with our customers and vendors in global climate change countermeasures.</li> </ul>
<b>❑ Issues in supply chain emissions accounting</b>	<ul style="list-style-type: none"> <li>Improving the accuracy of CO<sub>2</sub> emission factor for procured parts.</li> <li>Setting scenarios for our contribution to the environment when using products, etc.</li> </ul>
<b>❑ Other remarks</b>	

Category	Accounting methods	
	Activity data	Emission factor
Category 1: Purchased goods and services	<ul style="list-style-type: none"> <li>Procurement amount of (raw) materials and parts</li> </ul>	<ul style="list-style-type: none"> <li>3EID-based emission factor</li> </ul>
Category 2: Capital goods	<ul style="list-style-type: none"> <li>Amount of money of capital goods procured</li> </ul>	<ul style="list-style-type: none"> <li>Ministry of the Environment DB (Ver. 2.0) emission factor</li> </ul>
Category 3: Fuel and energy related activities not included in Scope 1 or 2	<ul style="list-style-type: none"> <li>Electricity and steam energy usage</li> </ul>	<ul style="list-style-type: none"> <li>CFP basic DB emission factor</li> </ul>
Category 4: Transportation and delivery (upstream)	<ul style="list-style-type: none"> <li>Volume of transportation used by us as the sender in terms of both outbound logistics and inbound logistics</li> </ul>	<ul style="list-style-type: none"> <li>Electrical wire PCR + CFP basic DB emission factor</li> </ul>
Category 5: Waste generated in operations	<ul style="list-style-type: none"> <li>Amount of waste discharged, by type</li> </ul>	<ul style="list-style-type: none"> <li>Ministry of the Environment DB (Ver. 2.0) emission factor</li> </ul>
Category 6: Business travel	<ul style="list-style-type: none"> <li>Amount of transportation expenses paid</li> </ul>	<ul style="list-style-type: none"> <li>Ministry of the Environment DB (Ver. 2.0) emission factor</li> </ul>
Category 7: Employee commuting	<ul style="list-style-type: none"> <li>Amount of commuting expenses paid</li> </ul>	<ul style="list-style-type: none"> <li>Ministry of the Environment DB (Ver. 2.0) emission factor</li> </ul>
Category 8: Leased assets (upstream)	<ul style="list-style-type: none"> <li>Not relevant because this is included in Scope 1 and 2.</li> </ul>	
Category 9: Transportation and delivery (downstream)	<ul style="list-style-type: none"> <li>Distribution by customers receiving deliveries</li> </ul>	<ul style="list-style-type: none"> <li>Electrical wire PCR + CFP basic DB emission factor</li> </ul>
Category 10: Processing of sold products	<ul style="list-style-type: none"> <li>Sales of semi-finished products</li> </ul>	<ul style="list-style-type: none"> <li>CFP basic DB emission factor</li> </ul>
Category 11: Use of sold products	<ul style="list-style-type: none"> <li>Excluded from accounting because there are no direct emissions during use.</li> </ul>	
Category 12: End-of-life treatment of sold products	<ul style="list-style-type: none"> <li>Product sales volume</li> </ul>	<ul style="list-style-type: none"> <li>Electrical wire PCR + CFP basic DB emission factor</li> </ul>
Category 13: Leased assets (downstream)	<ul style="list-style-type: none"> <li>Not relevant</li> </ul>	
Category 14: Franchises	<ul style="list-style-type: none"> <li>Not relevant</li> </ul>	
Category 15: Investments	<ul style="list-style-type: none"> <li>Not relevant</li> </ul>	
<ul style="list-style-type: none"> <li>Ministry of the Environment DB (Ver. 2.0): Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain</li> <li>Electrical wire PCR: Product category rules (PCR) for "Organizing LCA Databases"; March 2010, JECTEC.</li> </ul>		

## Details of Scope 1, 2 and 3 CO<sub>2</sub> Emissions for FY2013

