

	Companies' approach
□ Background and purpose of accounting	<ul style="list-style-type: none">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.
□ Utilization of accounting results	<ul style="list-style-type: none">We can disclose information on our GHG emissions throughout the value chain through our response to CDP, integrated CSR reports, and website.
□ Benefits of accounting	<ul style="list-style-type: none">We hope to make this one of our quantitative indices to understand trends in global climate change countermeasures that use environment-conscious design.
□ Internal system for accounting	<ul style="list-style-type: none">Data is collected from the related internal departments, then accounting is conducted by the Quality and Environmental Management Department.

	Companies' approach
<p>□ Efforts to reduce supply chain emissions</p>	<ul style="list-style-type: none"> • 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. • 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.
<p>□ Issues in supply chain emissions accounting</p>	<ul style="list-style-type: none"> • Improving the accuracy of CO₂ emission factor for procured parts. • Setting scenarios for our contribution to the environment when using products, etc.
<p>□ Other remarks</p>	

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

Details of Scope 1, 2 and 3 CO₂ Emissions for FY2013

