

## 1

## Calbee, Inc.

	<b>Companies' approach</b>
① <b>Background and purpose of accounting</b>	<ul style="list-style-type: none"> <li>• Calbee measures carbon emissions in Calbee Group as well as its entire supply chain and understands the effect of global warming.</li> <li>• We calculate emissions to respond to request of information disclosure from stakeholders.</li> </ul>
② <b>Utilization of accounting results</b>	<ul style="list-style-type: none"> <li>• Through calculating emissions in the supply chain, we identify and find out our reduction target.</li> <li>• The accounting results are presented on various initiatives' surveys including CDP, Calbee's website and documents such as our company report.</li> </ul>
③ <b>Benefits of accounting</b>	<ul style="list-style-type: none"> <li>• Accounting emissions in Scope 1,2 and 3 help us realize the issues that Calbee group should address. It enables us to set our goal with concrete reduction values.</li> </ul>
④ <b>Internal system for accounting</b>	<ul style="list-style-type: none"> <li>• The Environmental Action Department, Production Management Section takes the lead in collecting data from relevant departments and accounts for emissions.</li> </ul>

## 2

## Calbee, Inc.

	<b>Companies' approach</b>
⑤ <b>Efforts to reduce supply chain emissions</b>	<ul style="list-style-type: none"> <li>Raw material and resource procurement is the major contributor in our emissions. Under cooperation with suppliers, Calbee needs to reduce the entire emissions including transportation by reducing volume and weight of packaging through research development and other efforts.</li> </ul>
⑥ <b>Issues in supply chain emissions accounting</b>	<ul style="list-style-type: none"> <li>The scope of FY2017 accounting included emissions of Calbee, Inc., non-consolidated, and a part of Calbee Potato, Inc. We need to expand the scope of accounting in future encompassing the entire group companies at home and abroad and determine reduction targets.</li> </ul>
⑦ <b>Other</b>	<ul style="list-style-type: none"> <li></li> </ul>

## 3

## Calbee, Inc.

Category	Accounting methods	※Accounting period : April, 2017 – March, 2018	
	Activity data	Emission factor	
Category 1: Purchased goods and services	<ul style="list-style-type: none"> <li>Purchase amount of raw materials and resources – calculated based on volumes followed by values</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor DB*, the Ajinomoto Group LC-CO2 emissions factor database</li> </ul>	
Category 2: Capital goods	<ul style="list-style-type: none"> <li>Capital investment</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor DB*</li> </ul>	
Category 3: Fuel and energy related activities not included in Scope 1 or 2	<ul style="list-style-type: none"> <li>Energy usage of fuel and electricity</li> </ul>	<ul style="list-style-type: none"> <li>CFP Communication Program Basic Database</li> </ul>	
Category 4: Transportation and delivery (upstream)	<ul style="list-style-type: none"> <li>Transportation by Calbee as the consignor</li> <li>Transportation by supplier is based on scenario</li> </ul>	<ul style="list-style-type: none"> <li>ton-kilometer method</li> </ul>	
Category 5: Waste generated in operations	<ul style="list-style-type: none"> <li>Waste types</li> <li>Emissions from the wastewater treatment facility</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor DB*</li> <li>Wastewater treatment database</li> </ul>	
Category 6: Business travel	<ul style="list-style-type: none"> <li>The number of business trip days by employees (including in and out of Japan)</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor DB*</li> </ul>	
Category 7: Employee commuting	<ul style="list-style-type: none"> <li>The number of working days</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor DB*</li> </ul>	
Category 8: Leased assets (upstream)	<ul style="list-style-type: none"> <li>Not calculated – included in Scope 1, 2</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
Category 9: Transportation and delivery (downstream)	<ul style="list-style-type: none"> <li>Shipping volume</li> <li>Product transportation is based on scenario</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor for transportation</li> </ul>	
Category 10: Processing of sold products	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
Category 11: Use of sold products	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
Category 12: End-of-life treatment of sold products	<ul style="list-style-type: none"> <li>The amount of recycled packaging</li> </ul>	<ul style="list-style-type: none"> <li>Emission factor DB*</li> </ul>	
Category 13: Leased assets (downstream)	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
Category 14: Franchises	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
Category 15: Investments	<ul style="list-style-type: none"> <li>N/A</li> </ul>	<ul style="list-style-type: none"> <li>N/A</li> </ul>	
Other	<ul style="list-style-type: none"> <li></li> </ul>	<ul style="list-style-type: none"> <li></li> </ul>	

\* Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain

# 4

# Calbee, Inc.

## Supply chain emissions : Accounting results

