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		Companies' approach		
1	Background and purpose of accounting	 Grasp the overall picture and hot spots of CO2 emissions in our business activities. Respond to the requests for information disclosure from stakeholders and fulfill accountability. 		
2	 Utilization of accounting results Identification of hot spots of CO2 emissions in business activities and extraction of problems. Disclosure of information to Environmental Reports, public websites, Answers to external surveys such as CDP. 			
3	Benefits of accounting	 Out of the CO2 emissions from our business activities, we can grasp categories with high emissions, and establish effective reduction plan and promote activities. We can respond to the requests for information disclosure from stakeholders. 		
4	Internal system for accounting	Head office environmental division sums up the data obtained from environmental data managers, procurement, logistics and personnel divisions at each operation base and makes comprehensive summary.		

		Companies' approach		
⑤	Efforts to reduce supply chain emissions	 In the Environmental Action Plan Stage VIII (FY2016 – 2018), we set the following targets for supply chain emissions and are promoting activities. Target related to Scope 1·2: Reduction of energy usage in production. Reduction of electricity usage of equipment for evaluation test. Target related to Category 1: Promotion of resource saving design. Reduction of use of copper, aluminum and steel materials. Target related to Category 4: Reduction of transfer of products between warehouses. Improvement of product transfer efficiency. Target related to Category 11: Reduction of CO2 emissions in using products. 		
6	Issues in supply chain emissions accounting	 Reduction of man-hours for calculation (data collection, calculation) Improvement of data accuracy of categories for which data collection is difficult (overseas bases, etc.) 		
7	Other			

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Cotogory	Accounting methods			
Category	Activity data	Emission factor		
Category 1: Purchased goods and services	Purchase volume of materials	Basic unit per purchase volume (*1)		
Category 2: Capital goods	Procurement amount of capital goods	Basic unit per amount (*2)		
Category 3: Fuel and energy related activities not included in Scope 1 or 2	Procurement volume by type of energy	Basic unit by type of energy (*2)		
Category 4: Transportation and delivery (upstream)	 Fuel consumption related to shipper's transportation 	Emission factor per ton-kilometer or fuel (*3)		
Category 5: Waste generated in operations	Waste classification weight	Basic unit by waste type (*2)		
Category 6: Business travel	Travel expense amount	Basic unit by transfer means (*2)		
Category 7: Employee commuting	Commuting transportation expense allowance	Basic unit by transfer means (*2)		
Category 8: Leased assets (upstream)	Leased assets amount	Basic unit per amount (*2)		
Category 9: Transportation and delivery (downstream)	Transport weight and transport distance	Emission factor per ton-kilometer or fuel (*3)		
Category 10: Processing of sold products	Product weight	Basic unit per manufacturing process of assembly products (*4)		
Category 11: Use of sold products	Power consumption, product weight, product life, sales quantity	 Basic unit per power consumption (*5) Basic unit per product weight (made by our company) 		
Category 12: End-of-life treatment of sold products	Product weight	Basic unit Units per product weight (*2)		

^{*1:} Embodied Energy and Emission Intensity Data for Japan Using Input – Output Tables (3EID) (National Institute for Environmental Studies)

^{*2:} Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain (Ministry of the Environment, Ministry of Economy, Trade and Industry)

^{*3:} Guidelines on calculation method related to CO2 emissions in the logistics field (Ministry of the Economy, Trade and Industry/Ministry of Land, Infrastructure, Transport and Tourism)

^{*4:} JLCA data book (LCA Japan Forum)

^{*5:} GHG Protocol Emission Factor Database (GHG Protocol)

Green Value Chain Platform Accounting information 2018

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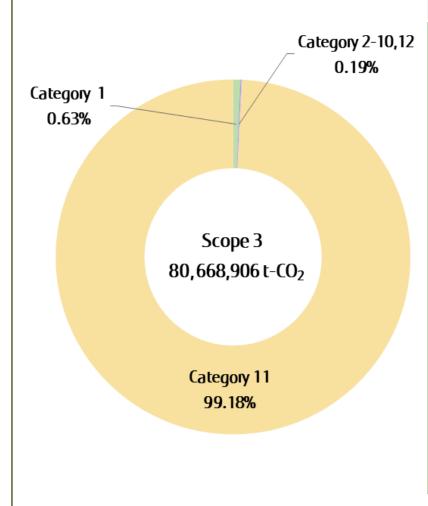
Category	Accounting methods		
Category	Activity data	Emission factor	
Category 13: Leased assets (downstream)	Not applicable		
Category 14: Franchises	Not applicable		
Category 15: Investments	Not applicable		
Other	Not applicable		

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FUJITSU GENERAL LIMITED

Supply chain emissions: Accounting results

Supply chain emissions (FY2017)



	Em issions (t-C0 $_2$)	
Scope 3	80,668,906	
Category 1	Purchased goods and services	511,763
Category 2	Cap ita I goods	19,646
Category 3	Fuel and energy related activities not included in Scope 1 or 2	2,622
Category 4	Transportation and delivery (upstream)	78,194
Category 5	W aste generated in operations	1,718
Category 6	Business travel	1,521
Category 7	Em ployee com m uting	301
Category 8	Leased assets (upstream)	479
Category 9	Transportation and delivery (downstream)	44,971
Category 10	Processing of sold products	11
Category 11	U se of so ld products	80,006,809
Category 12	End-of-life treatm ent of sold products	871
Category 13	Leased assets (downstream)	<u> </u>
Category 14	Franch ises	_
Category 15	Investm ents	<u> </u>
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