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	Companies' approach
① **Background and purpose of accounting**	• We measure the amount of CO_2 emission in the entire supply chain. • Tracking the change of emission overtime allows us to assess our company's environmental impact. • We are able to respond to information disclose request from stakeholders such as evaluating institutions.
② **Utilization of accounting results**	• Working with companies along the supply chain, we start out on addressing the categories where we are able to cut emission. • We can check cost efficiency of our reduction measures such as the introduced energy saving devices and others. • We are able to meet information disclosure request from stakeholders such as evaluation institutions.
③ **Benefits of accounting**	• Calculating and evaluating Scope 3 emissions consecutively can enhance our future sustainable strategies. • Answering questionnaire of external institutions bolsters our credibility among stakeholders.
④ **Internal system for accounting**	• The environmental department collects data from related departments including the ones handling products and other departments and accounts for CO_2 emission.

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	Companies' approach
⑤ **Efforts to reduce supply chain emissions**	• In Scope1, we aim to cut emission by upgrading commercial refrigerators and freezers regularly. • In Scope 2, we promote saving energy in store equipment and reduce emissions. • In Scope 3, we identify the reduction possibility along our supply chain through accounting for emissions and build more effective climate strategy.
⑥ **Issues in supply chain emissions accounting**	• Since Category1 (Purchased goods and services) covers a wide variety of products, it is difficult to choose which emission factor should be adopted. • Diversity of new products and service to offer makes difficult to apply a proper emission factor.
⑦ **Other**	• In order to account for emission in more accurate and simple way, a method to identify a proper emission factor should be considered.

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Category	Accounting methods ※Accounting period : March 2017 - February 2018	
	Activity data	**Emission factor**
Category 1: Purchased goods and services	• Cost of goods purchased (excluding supplies at stores/offices)	• Value-based emission factor *1
Category 2: Capital goods	• The amount of capital investment	• Emission factor per capital good price *1
Category 3: Fuel and energy related activities not included in Scope 1 or 2	• Electricity consumption • Fuel consumption	• Emission factor per electricity consumption*1 • Emission factor per heat consumption *2
Category 4: Transportation and delivery (upstream)	• Fuel consumption of delivery vehicles	• Emission factor per fuel consumption*1
Category 5: Waste generated in operations	• The volume of waste by type	• Emission factor by waste types/disposal ways (including a phase of waste transportation)*1
Category 6: Business travel	• Not calculated for this fiscal year because the data is under scrutiny.	
Category 7: Employee commuting	• Not calculated for this fiscal year because the data is under scrutiny.	
Category 8: Leased assets (upstream)	• N/A	
Category 9: Transportation and delivery (downstream)	• Not calculated for this fiscal year because the data is under scrutiny.	
Category 10: Processing of sold products	• Out of scope – according to the basic guidelines of GHG accounting through supply chain	
Category 11: Use of sold products	• Fuel cartridges for portable gas stoves and others	• Emission factor for combustion of filler *3
Category 12: End-of-life treatment of sold products	• Usage of containers and packages	• Emission factor by waste types (in case it is difficult to know the process/recycling) including a phase of waste transportation*1

*1 Adopted from Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver. 2.5)
*2 Referred to CFP Communication Program Basic Database (Ver.1.01.)
*3 Mandatory Greenhouse Gas Accounting and Reporting System List of Emission Factors

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Category	Accounting methods　※Accounting period : March 2017 - February 2018	
	Activity data	Emission factor
Category 13: Leased assets (downstream)	• Out of scope – according to the basic guidelines of GHG accounting through supply chain	
Category 14: Franchises	• N/A	
Category 15: Investments	• Out of scope – according to the basic guidelines of GHG accounting through supply chain	
Other	• Out of scope – voluntary category	

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Supply chain emissions : Accounting results