		Companies' approach	
1	Background and purpose of accounting	 The Calbee Group measures emissions of the entire supply chain as well as our group, determines GHG emissions and their process which contribute to global warming, and promotes their reduction. We calculate emissions to respond to request of information disclosure from stakeholders. 	
2	Utilization of accounting results	 Through determining supply chain emissions, setting clear reduction targets and identifying factors, we will promote our reduction measures. We will disclose our company information through various questionnaires including CDP and publications such as our company website/reports. 	
3	Benefits of accounting	 Helps us realize the issues that our group should address through accounting for emissions in Scope1,2 and 3. Enables us to disclose specific reduction values. 	
4	Internal system for accounting		

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		Companies' approach	
(5)	Efforts to reduce supply chain emissions	Production process and transportation of raw material and packaging are the major contributor in our GHG emissions, and we will promote reduction of the entire emissions in cooperation with stakeholders.	
6	Issues in supply chain emissions accounting	The scope of FY2019 accounting included emissions of Calbee, Inc., non-consolidated, and a part of Calbee Potato, Inc. We will include the entire group companies at home and abroad in the scope of accounting in the future, determine reduction targets, and commit to them.	
7	Other		

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Category	Accounting methods ※Accounting period : April, 2019 – March, 2020		
Category	Activity data	Emission factor	
Category 1: Purchased goods and services	Purchase amount of raw materials and resources – calculated based on volumes followed by values	Emission factor DB*, the Ajinomoto Group LC-CO2 emissions factor database	
Category 2: Capital goods	Capital investment	Emission factor DB*	
Category 3: Fuel and energy related activities not included in Scope 1 or 2	Energy usage of fuel and electricity	CFP Communication Program Basic Database	
Category 4: Transportation and delivery (upstream)	 Transportation by Calbee as the consignor Transportation by supplier is based on scenario 	ton-kilometer method	
Category 5: Waste generated in operations	Waste types Emissions from the wastewater treatment facility	Emission factor DB* Wastewater treatment database	
Category 6: Business travel	The number of business trip days by employees (including in and out of Japan)	Emission factor DB*	
Category 7: Employee commuting	The number of working days	Emission factor DB*	
Category 8: Leased assets (upstream)	Leased vehicle	Emission factor DB*	
Category 9: Transportation and delivery (downstream)	Shipping volume Product transportation is based on scenario	Emission factor for transportation	
Category 10: Processing of sold products	• N/A	• N/A	
Category 11: Use of sold products	• N/A	• N/A	
Category 12: End-of-life treatment of sold products	The amount of recycled packaging	Emission factor DB*	
Category 13: Leased assets (downstream)	• N/A	• N/A	
Category 14: Franchises	• N/A	• N/A	
Category 15: Investments	• N/A	• N/A	
Other	•	•	

^{*} Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain

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