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Panasonic Corporation

	Companies' approach
① Background and purpose of accounting	<ul style="list-style-type: none"> According to our estimate, approx. 5% of our emissions are from internal production and logistics, 15% from our suppliers, and 80% from product usage. From this we recognize that it is important to cooperate with our suppliers and logistics partners, rather than just working internally, to reduce GHG emissions from the entirety of our business activities.
② Utilization of accounting results	<p>The results are:</p> <ul style="list-style-type: none"> utilized to identify GHG hotspots in our business; and disclosed in our sustainability reports and provided to rating agencies and investors upon their request.
③ Benefits of accounting	<ul style="list-style-type: none"> The accounting enables us to understand the characteristics of our GHG emissions and decide what should be given priority in our emission reduction activities.
④ Internal system for accounting	<ul style="list-style-type: none"> Data on amounts of activities are gathered from production sites as well as from procurement (Category 1), logistics (Category 4), and HR (Category 7) divisions and processed under the overall coordination of the environmental division.

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Panasonic Corporation

	Companies' approach
⑤ Efforts to reduce supply chain emissions	<ul style="list-style-type: none"> • We have been conducting ECO Value Creation activities together with suppliers since FY 2009. The objective of the activities is to reduce the environmental impact of our products and suppliers' while also strengthening our product appeal and realizing cost rationalization in cooperation with suppliers. The activities started off mainly in Japan, but were launched on a full scale in China and other parts of Asia in FY 2012 and expanded worldwide in FY 2014. The best practices are commended and shared among suppliers as a reference for their future actions. • To measure emission reductions during product usage, the difference between the actual current amount of emissions and the amount of emissions that would have been produced in the absence of improvement in energy-saving performance since the base year is calculated as contributions to reducing emissions. • In our Green Procurement Standards, we request suppliers to work on the reduction of GHG emissions.
⑥ Issues in supply chain emissions accounting	<ul style="list-style-type: none"> • The workload required for accounting should be reduced. • It is desirable if emission reductions resulting from the use of renewable energy can be reflected in the accounting.
⑦ Other	<ul style="list-style-type: none"> • The emissions under Scope 1, Scope 2, Category 4 (in Japan), and Category 11 have undergone independent verification.

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Category	Accounting methods	※Accounting period : April 2019 - March 2020	
	Activity data	Emission factor	
Category 1: Purchased goods and services	<ul style="list-style-type: none"> Value and quantity of raw materials and materials procured 	<ul style="list-style-type: none"> Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain 	
Category 2: Capital goods	<ul style="list-style-type: none"> Amount of capital investment 		
Category 3: Fuel and energy related activities not included in Scope 1 or 2	<ul style="list-style-type: none"> Energy consumption by type 		
Category 4: Transportation and delivery (upstream)	<ul style="list-style-type: none"> Energy consumption in transportation required to be reported periodically under the Act on the Rational Use of Energy 		
Category 5: Waste generated in operations	<ul style="list-style-type: none"> Weight of waste by type 		
Category 6: Business travel	<ul style="list-style-type: none"> Transportation expenses 		
Category 7: Employee commuting	<ul style="list-style-type: none"> Commuting transportation expenses paid 		
Category 8: Leased assets (upstream)	<ul style="list-style-type: none"> Energy consumption in leased assets 		
Category 9: Transportation and delivery (downstream)	<ul style="list-style-type: none"> Weight and distance transported 		
Category 10: Processing of sold products	<ul style="list-style-type: none"> — 		
Category 11: Use of sold products	<ul style="list-style-type: none"> Power consumption, life cycle, sales volume 	<ul style="list-style-type: none"> Unit values set by Panasonic for each region 	
Category 12: End-of-life treatment of sold products	<ul style="list-style-type: none"> Product weight 	<ul style="list-style-type: none"> Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain 	
Category 13: Leased assets (downstream)	<ul style="list-style-type: none"> — 	<ul style="list-style-type: none"> — 	
Category 14: Franchises	<ul style="list-style-type: none"> — 	<ul style="list-style-type: none"> — 	
Category 15: Investments	<ul style="list-style-type: none"> — 	<ul style="list-style-type: none"> — 	
Other	<ul style="list-style-type: none"> — 	<ul style="list-style-type: none"> — 	

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Accounting results

● Supply chain emissions

Category		Emissions in FY 2019 (10,000 tons)
Scope 1		39
Scope 2		193
Scope 3	1 Purchased goods and services	1,805
	2 Capital goods	72
	3 Fuel and energy related activities not included in Scope 1 or 2	24
	4 Transportation and delivery (upstream)	86.6
	5 Waste generated in operations	1.6
	6 Business travel	2.2
	7 Employee commuting	3.0
	8 Leased assets (upstream)	1.5
	9 Transportation and delivery (downstream)	2.0
	10 Processing of sold products	-
	11 Use of sold products	8,313
	12 End-of-life treatment of sold products	118
	13 Leased assets (downstream)	-
	14 Franchises	-
	15 Investments	-