Calbee, Inc.

| | | Companies' approach | | |
|---|--|---|--|--|
| 1 | Background and purpose of accounting | Calculate not only the emissions of the Calbee Group, but also the emissions of the entire supply chain, clarify the greenhouse gas emissions and processes that are the causes of global warming, and promote reductions. To meet the demands of stakeholders for information disclosure. | | |
| 2 | Utilization of accounting results | After ascertaining supply chain emissions, we will clarify the targets to be reduced, and identify and improve the factors leading to reductions. Disclose information through various surveys, including CDP, as well as through publications such as our own website and reports. | | |
| 3 | Benefits of accounting | Calculating emissions in Scopes 1, 2, and 3 clarifies the issues that the Calbee Group should address, leading to risk avoidance and identification of opportunities. The specific reduction figure can be disclosed. | | |
| 4 | Internal system for accounting | The Production Management Department and the Sustainability Promotion Department are in charge of gathering and calculating data from each department in charge. | | |

2 Calbee, Inc.

| | | Companies' approach | | |
|---|--|---|--|--|
| 5 | Efforts to reduce supply chain emissions | The manufacturing process of raw materials, containers and packaging, and transportation and transportation covers a large amount of Scope1, 2, and 3 emissions, so we will promote supply chain engagement and reduce overall emissions. | | |
| 6 | Issues in supply chain emissions accounting | It takes time to collect data for the calculation. Expand the scope of the calculation to Japan and overseas. *In FY2021 calculations, in addition to Calbee domestic factories, Calbee Potato Co., Ltd. Japan Frito Lay Co., Ltd. and Potato Kaitsuka Co., Ltd. were calculated. Ascertained the emissions from all domestic sites and calculated for Calbee Group UK (UK) overseas. Expanded the scope of third-party verification. | | |
| 7 | Other | | | |

3

Calbee, Inc.

| Cotogony | Accounting methods | | |
|--|--|--|--|
| Category | Activity data | Emission factor | |
| Category 1: Purchased goods and services | Purchase of raw materials and materials *Weight Priority to be ascertained in order of monetary amount | SC-DB, Ajinomoto Database | |
| Category 2: Capital goods | Capital expenditures | • SC-DB | |
| Category 3: Fuel and energy related activities not included in Scope 1 or 2 | • Energy consumption of fuel and electricity | • CFP-DB | |
| Category 4: Transportation and delivery (upstream) | Ton-kilometers transported by shipper Supplier transport is based on a scenario | • Ton-kilometer method | |
| Category 5: Waste generated in operations | The waste amount by the type of waste Generation from wastewater facilities | SC-DB Wastewater treatment DB | |
| Category 6: Business travel | Number of days employees go on business trips (including in Japan and overseas) | • SC-DB | |
| Category 7: Employee commuting | Number of sale days for employees | • SC-DB | |
| Category 8: Leased assets (upstream) | Leased vehicles | • SC-DB | |
| Category 9: Transportation and delivery (downstream) | Shipment weight Product transport is based on scenarios | • Emission intensity at the time of transportation | |
| Category 10: Processing of sold products | Not applicable | Not applicable | |
| Category 11: Use of sold products | Not applicable | Not applicable | |
| Category 12: End-of-life treatment of sold products | Recycling of containers and packaging | • SC-DB | |
| Category 13: Leased assets (downstream) | Not applicable | Not applicable | |
| Category 14: Franchises | Not applicable | Not applicable | |
| Category 15: Investments | Not applicable | Not applicable | |
| Other | • | • | |

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

Calbee, Inc.

