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			

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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.

