Komori Corporation

		Companies' approach
1	Background and purpose of accounting	• Komori set the environment theme main concept "Beyond the expectation for sustainable world" in response to Paris Agreement, SDGs, and 2050 carbon neutral declaration of Japan. Komori started to count and disclose scope3 data from 2017 for contribution to these declaration, because Komori thought that it needs disclosure of environment information of entire Komori's business and activity as included the supply chain. Komori attended the support project of Environment Ministry to count scope3 accurately in 2018, according to set the organization and rules for accurate count.
2	Utilization of accounting results	 We disclose our supply chain emissions to our stakeholders to increase transparency of our environmental impact and improve our corporate value. We are focusing on categories with large CO₂ emissions and prioritizing them in our efforts to reduce environmental impact.
3	Benefits of accounting	 Komori's product supports the printing industry as one of important social infrastructures, and it's scale of social effect and supply-chain are so huge and wide. Because of that, Komori needs the accurate and easy criteria of CO₂ calculation for setting long term goal of our environmental activities. On the view of Scope3, Komori became able to compare and judge with environmental burden and environmental contribution which one is superior on the business activities and total effect of it.
4	Internal system for accounting	 Komori set the cross-sectional environment project "Green-PJ", and three department members (CSR•Personnel•Environment) who join to Green-PJ calculate Scope3 on each categories. For calculation, the rule which all company member cooperate and disclose information for calculation have been set and disseminated through top management.

2 Komori Corporation

		Companies' approach
5	Efforts to reduce supply chain emissions	 Category 1(Purchased goods & services) and Category 11(Use of sold products) account for 94% of total CO2. For resolution of this problem, Komori have set the reduction ratio (reduce 15% as compared before) of power consumption in customer as target vales when Komori develop new machine. Green-PJ conventionally had activity in the field of only environment company value improvement, however this PJ started by themselves to develop the new items which can reduce the environment stress in the customer factory. Especially among them, the humidify type static suppressor <i>Ce-Mist</i> could acquire very high performance and evaluation as like that it reduce 82% water consumption and 56% power consumption as compared with conventional type device.
6	Issues in supply chain emissions accounting	 It is a laborious task for us to calculate the amount of category 1, which is one of the large parts of emissions in our supply chain, as our printing machines have a very large number of parts and therefore we need a lot of time to extract and tally them. Including above, we are facing an issue to establish procedures in each department to collect necessary data efficiently.
Ø	Other	 Now Komori start new support to improve total environmental genre of customer's factory, and we try to reduce customer's environmental burden over Category 11. For example, these are management of function and power consumption of factory's facility(not only our machine),and improving waste problems and so on. And Komori prepare the plan of cross-sectional activity which can enhance and enliven environment development in entire of development department.

Komori Corporation

Cotogony	Accounting methods		
Category	Activity data	Emission factor	
Category 1: Purchased goods and services	 Amount of money for purchased goods and services of factory and service department. 	• 3EID(※1)、SC-DB(※2)	
Category 2: Capital goods	Amount of money for investment of facility.	• SC-DB(%2)	
Category 3: Fuel and energy related activities not included in Scope 1 or 2	Amount of each purchased energies.	• CFP-DB(%3), SC-DB(%2)	
Category 4: Transportation and delivery (upstream)	 Total weight and transport distance of purchases materials and parts and manufactured machine. 	• SC-DB(※2)	
Category 5: Waste generated in operations	Kind of wastes, and amount of wastes separated by method to dispose.	• SC-DB(※2)	
Category 6: Business travel	 Amount of money for business trip separated by transportation. 	• SC-DB(※2)	
Category 7: Employee commuting	 Amount of money for attendance to the office separated by transportation. 	• SC-DB(※2)	
Category 8: Leased assets (upstream)	Exclusion. This is calculated in Scope1,2	•	
Category 9: Transportation and delivery (downstream)	Exclusion. This is calculated in Category4	•	
Category 10: Processing of sold products	Exclusion. This is no processing of sold products	•	
Category 11: Use of sold products	 Quantity and weight and LCA data of sold press machine in accounting year. 	Original LCA calculation by Komori	
Category 12: End-of-life treatment of sold products	 Original calculation scenario for counting waste per 1 ton of press machine. 	 Original calculation scenario by Komori(Calculation from investigation of the our Press machine waste which is enforced of thermal recycle when the press machine is wasted) 	
Category 13: Leased assets (downstream)	Exclusion. This is calculated in Category11	•	
Category 14: Franchises	Exclusion. This is out of our business .	•	
Category 15: Investments	Amount of investment, and ratio of ownership in total issued shares of investee.	• SC-DB(※2)	
Other	• None	•	

*1 Basic guideline for calculation of GHS emission from supply-chain made by Ministry of Environment and Ministry of Economy

2 CO2 emission intensity database(Ver.3.1) for calculation of the GHS emission throughout the supply chain

X3 LCI database IDEAv2

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Green Value Chain Platform Accounting information 2022

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