#### 1

## JVCKENWOOD Corporation

		Companies' approach	
1	Background and purpose of accounting	<ul> <li>To achieve carbon neutrality in 2050, the JVCKENWOOD Group will continue to reduce CO2 emissions from its business activities.</li> <li>As one of the basic strategies of the New Medium-Term Management Plan, 'VISION 2023', the JVCKENWOOD Group will continue to evolve its sustainability management that combines 'Profitable growth' with 'Solving social issues on a global basis'.</li> <li>Based on our company Basic Environmental Policies (JK Green 2025), we contribute to the sustainable use and coexistence of 'energy', 'resources', and 'biodiversity', which are the assets of the earth, while complying with environmental laws and regulations.</li> </ul>	
2	Utilization of accounting results	<ul> <li>The accounting results are disclosed on the websites, integrated reports and others as part of the non-financial information.</li> <li>Answers to questions from external research organizations.</li> </ul>	
3	Benefits of accounting		
4	Internal system for accounting	<ul> <li>The Sustainability Management Office will take leadership in collecting data from related departments, complying with the scope of Environmental Policies to account for emissions.</li> </ul>	

2

# JVCKENWOOD Corporation

		Companies' approach
5	Efforts to reduce supply chain emissions	<ul> <li>Reducing the number of components and facilitating local procurement in production regions, we address to clarify the activities related to GHG emission reduction for raw material procurement.</li> <li>We work on to reduce emissions associated with logistics when shipping products.</li> <li>We aim to reduce emissions in the use stage by developing energy-saving products and others.</li> </ul>
6	Issues in supply chain emissions accounting	<ul> <li>FY2020 accounting scope in other country is consisted of our production bases only. In order to drive emission reduction activities further in the supply chain, we take actions to widen the scope of accounting to more organizations in our group.</li> <li>We aim to develop more accurate calculation methods for each category of data.</li> </ul>
7	Other	

Green Value Chain Platform Accounting information 2022

## 3

## JVCKENWOOD Corporation

Catagony	Accounting methods		
Category	Activity data	Emission factor	
Category 1: Purchased goods and services	Purchase amount of raw materials	Emission factor DB* 5 (Emission factor based on Input Output Table)	
Category 2: Capital goods	Fixed asset	Emission factor DB* 6 (Emission factor per capital good price)	
Category 3: Fuel and energy related activities not included in Scope 1 or 2	Usage of power, gas and heat	Emission factor DB* 7 (Emission factor per electricity/heat usage)	
Category 4: Transportation and delivery (upstream)	Volume of shipping products	<ul> <li>Emission factor DB* 2 (Emission factor in Mandatory GHG Accounting and Reporting System related to transportation 3; ton-kilometer method)</li> </ul>	
Category 5: Waste generated in operations	Volume of waste	Emission factor DB* 9 (Emission factor by waste types)	
Category 6: Business travel	The number of employee	Emission factor DB* 13 (Emission factor per employee)	
Category 7: Employee commuting	The number of employee	Emission factor DB* 14 (Emission factor per number of employee/working day)	
Category 8: Leased assets (upstream)	Not calculated		
Category 9: Transportation and delivery (downstream)	Not calculated		
Category 10: Processing of sold products	Not calculated		
Category 11: Use of sold products	<ul> <li>Volume of shipping products</li> <li>Power consumption of products/hours of use</li> </ul>	Emission factor DB* 1 (Emission factor in Mandatory GHG Accounting and Reporting System)	
Category 12: End-of-life treatment of sold products	<ul><li>Volume of shipping products</li><li>Weight of products</li></ul>	Emission factor DB* 9 (Emission factor by waste types)	
Category 13: Leased assets (downstream)	Not calculated		
Category 14: Franchises	Not calculated		
Category 15: Investments	Not calculated		

\*Emission factor DB: Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain(Ver.3.2)

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# 4 JVCKENWOOD Corporation Supply chain emissions : Accounting results Scopes 1, 2 & 3 of CO<sub>2</sub> emissions (FY 2021) Others 4%

