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FUJITSU GENERAL LIMITED

| | Companies' approach |
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| ① Background and purpose of accounting | <ul style="list-style-type: none"> Grasp the overall picture and hot spots of CO2 emissions in our business activities. Respond to the requests for information disclosure from stakeholders and fulfill accountability. |
| ② Utilization of accounting results | <ul style="list-style-type: none"> Identification of hot spots of CO2 emissions in business activities and extraction of problems. Disclosure of information to Sustainability Reports, public websites, etc. Answers to external surveys such as CDP. |
| ③ Benefits of accounting | <ul style="list-style-type: none"> Out of the CO2 emissions from our business activities, we can grasp categories with high emissions, and establish effective reduction plan and promote activities. We can respond to the requests for information disclosure from stakeholders. |
| ④ Internal system for accounting | <ul style="list-style-type: none"> Head office environmental division sums up the data obtained from environmental data managers, procurement, logistics and personnel divisions at each operation base and makes comprehensive summary. |

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| | Companies' approach |
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| ⑤ Efforts to reduce supply chain emissions | <ul style="list-style-type: none"> • In the Environmental Action Plan Stage IX (FY2019 – 2022) , we have set the following main targets for supply chain emissions and are promoting activities. <ul style="list-style-type: none"> •Target related to Scope 1・2: Reduction of energy usage in production. Reduction of electricity usage of equipment for evaluation test. •Target related to Category 1: Promotion of resource saving design. Reduction of use of copper, aluminum and steel materials. •Target related to Category 4: Reduction of transfer of products between warehouses. Improvement of product transfer efficiency. •Target related to Category 11: Reduction of CO2 emissions in using products. |
| ⑥ Issues in supply chain emissions accounting | <ul style="list-style-type: none"> • Improvement of data accuracy of categories for which data collection is difficult (overseas bases, etc.) |
| ⑦ Other | |

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| Category | Accounting methods | ※Accounting period : April 2021 - March 2022 |
|---|---|--|
| | Activity data | Emission factor |
| Category 1: Purchased goods and services | ● Purchase volume of materials | ● Basic unit per purchase volume (*1, *4, *6, *8) |
| Category 2: Capital goods | ● Procurement amount of capital goods | ● Basic unit per amount (*2) |
| Category 3: Fuel and energy related activities not included in Scope 1 or 2 | ● Procurement volume by type of energy | ● Basic unit by type of energy (*2) |
| Category 4: Transportation and delivery (upstream) | ● Transport weight and transport distance related to shipper's transportation | ● Emission factor per ton-kilometer or fuel (*3) |
| Category 5: Waste generated in operations | ● Waste classification weight | ● Basic unit by waste type (*2) |
| Category 6: Business travel | ● Business travel days | ● Basic unit by type of business travel (*2) |
| Category 7: Employee commuting | ● Commuting transportation expense allowance | ● Basic unit by transfer means (*2) |
| Category 8: Leased assets (upstream) | ● Not applicable | |
| Category 9: Transportation and delivery (downstream) | ● Transport weight and transport distance | ● Emission factor per ton-kilometer or fuel (*3) |
| Category 10: Processing of sold products | ● Product weight | ● Basic unit per manufacturing process of assembly products (*4) |
| Category 11: Use of sold products | ● Power consumption, product weight, product life, sales quantity | ● Basic unit per power consumption (*5, *7) ● Basic unit per product weight (made by our company) |
| Category 12: End-of-life treatment of sold products | ● Product weight | ● Basic unit Units per product weight (*2) |

*1 Embodied Energy and Emission Intensity Data for Japan Using Input – Output Tables (3EID) (National Institute for Environmental Studies)

*2 Basic Guidelines on Accounting for Greenhouse Gas Emissions throughout the Supply Chain (Ministry of the Environment, Ministry of Economy, Trade and Industry)

*3 Guidelines on calculation method related to CO2 emissions in the logistics field (Ministry of the Economy, Trade and Industry/Ministry of Land, Infrastructure, Transport and Tourism)

*4 JLCA data book 2004 2nd edition (LCA Japan Forum)

*5 Emissions Factors 2021 (IEA)

*6 IDEA v2.3 (For calculating greenhouse gas emissions in the supply chain), based on the Japanese emissions intensity database

*7 The Electric Power Council for a Low Carbon Society, FY2020 Results

*8 Created by us based on the databases

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| Category | Accounting methods ※Accounting period : April 2021 - March 2022 | |
|---|---|-----------------|
| | Activity data | Emission factor |
| Category 13: Leased assets (downstream) | ● Not applicable | |
| Category 14: Franchises | ● Not applicable | |
| Category 15: Investments | ● Not applicable | |
| Other | ● Not applicable | |

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FUJITSU GENERAL LIMITED

Supply chain emissions : Accounting results

| Scope | Category | | Calculated volume/t-CO ₂ e | % of total |
|--------------------|---|---|---|-----------------|
| | | | FY2021 | |
| Scope1 | Direct emissions from fuels and fluorocarbons consumed by the company | | 30,651 | 0.11% |
| Scope2 | Indirect emissions from the generation of purchased electricity, steam, heating and cooling consumed by the company | | 12,536 | 0.04% |
| Scope3 | Other indirect emission | | 29,044,542 | 99.85% |
| Upstream | Category 1 | Purchased goods and services | 883,642 | 3.04% |
| | Category 2 | Capital goods | 25,341 | 0.09% |
| | Category 3 | Fuel and energy related activities not included in Scope 1 or 2 | 3,101 | 0.01% |
| | Category 4 | Transportation and delivery (upstream) | 75,608 | 0.26% |
| | Category 5 | Waste generated in operations | 2,441 | 0.008% |
| | Category 6 | Business travel | 969 | 0.003% |
| | Category 7 | Employee commuting | 284 | 0.001% |
| | Category 8 | Leased assets (upstream) | N/A (Included in Scope 1 and Scope 2) | - |
| Down stream | Category 9 | Transportation and delivery (downstream) | 44,655 | 0.15% |
| | Category 10 | Processing of sold products | 37 | 0.00013% |
| | Category 11 | Use of sold products | 27,999,395 | 96.26% |
| | Category 12 | End-of-life treatment of sold products | 9,068 | 0.03% |
| | Category 13 | Leased assets (downstream) | N/A | - |
| | Category 14 | Franchises | N/A | - |
| | Category 15 | Investments | N/A | - |
| Total | | | 29,087,730 | 100.0% |

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Supply chain emissions : Accounting results

