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### ANA HOLDINGS INC.

	Companies' approach
<ol> <li>Background and purpose of accounting</li> </ol>	<ul> <li>Our purpose is to disclose information on supply chain emissions to stakeholders as part of CSR, and at the same time to get a full picture of emissions and strive to promote effective measures toward GHG emissions reduction.</li> </ul>
② Utilization of accounting results	<ul> <li>Disclosure through our Annual Report as well as our website</li> <li>Disclosure through CDP</li> <li>Examination of measures through data analysis</li> </ul>
③ Benefits of accounting	<ul> <li>Accounting helps get a full picture of the composition of GHG emissions including CO2, which leads to promotion of effective measures.</li> </ul>
④ Internal system for accounting	<ul> <li>The Corporate Sustainability division compiles information on each group company.</li> </ul>

# 2

### ANA HOLDINGS INC.

	Companies' approach	
(5) Efforts to reduce supply chain emissions	<ul> <li>We examine measures to reduce emissions taking into account technological innovations centering around Scope 1 in the supply chain, which accounts for 79% of the entire emissions.</li> </ul>	
6 Issues in supply chain emissions accounting	<ul> <li>CO2 emissions from aircraft jet fuel account for the majority of Scope 1 emissions, and therefore draw too much attention. Measures for other items do not draw attention of stakeholders.</li> </ul>	
⑦ Other		

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## ANA HOLDINGS INC.

Catagony	Accounting methods		
Category	Activity data	Emission factor	
Category 1: Purchased goods and services	<ul> <li>Purchased goods and services related items (maintenance parts expenses, outsourcing expenses, etc.)</li> </ul>	<ul> <li>Emission factor database (*1)</li> </ul>	
Category 2: Capital goods	• Amount of investment in capital goods	<ul> <li>Emission factor database (*1)</li> </ul>	
Category 3: Fuel and energy related activities not included in Scope 1 or 2	<ul> <li>Purchased fuel, and extraction and refining for purchased electricity</li> </ul>	<ul> <li>Emission factor database (*1)</li> </ul>	
Category 4: Transportation and delivery (upstream)	<ul> <li>Amount of fuel for air transport of new aircraft</li> </ul>	<ul> <li>Emission factor database (*1)</li> </ul>	
Category 5: Waste generated in operations	<ul> <li>Volume of disposal by type of waste</li> </ul>	<ul> <li>Emission factor database (*2)</li> </ul>	
Category 6: Business travel	<ul> <li>Ground staff Traveling expenses by mode of transport, number of nights stayed, in Japan and overseas</li> </ul>	<ul> <li>Emission factor database (*2)</li> </ul>	
Category 7: Employee commuting	<ul> <li>Number of employees by type of employment and city group</li> </ul>	<ul> <li>Emission factor database (*2)</li> </ul>	
Category 8: Leased assets (upstream)	<ul> <li>Excluded from accounting because emissions from the transfer of leased assets are included in Scope 1 and 2.</li> </ul>		
Category 9: Transportation and delivery (downstream)	<ul> <li>Excluded from accounting because emissions from the transfer of sold aircraft are included in Scope 1.</li> </ul>		



#### ANA HOLDINGS INC.

Catagory	Accounting methods ※Accoun	ting period : April 2021 - March 2022
Category	Activity data	Emission factor
Category 10: Processing of sold products	• N/A	
Category 11: Use of sold products	• N/A	
Category 12: End-of-life treatment of sold products	• N/A	
Category 13: Leased assets (downstream)	<ul> <li>Amount of fuel consumption per year for aircraft leased to other companies</li> </ul>	<ul> <li>Emission factor database (*1)</li> </ul>
Category 14: Franchises	• N/A	
Category 15: Investments	• N/A	
Other	• N/A	

\*1 IDEA V2.3

\*2 Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.0)

