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ANA HOLDINGS INC.

	Companies' approach
 Background and purpose of accounting 	 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.
② Utilization of accounting results	 Disclosure through our Annual Report as well as our website Disclosure through CDP Examination of measures through data analysis
③ Benefits of accounting	 Accounting helps get a full picture of the composition of GHG emissions including CO2, which leads to promotion of effective measures.
④ Internal system for accounting	 The Corporate Sustainability division compiles information on each group company.

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ANA HOLDINGS INC.

	Companies' approach	
(5) Efforts to reduce supply chain emissions	 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. 	
6 Issues in supply chain emissions accounting	 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. 	
⑦ Other		

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ANA HOLDINGS INC.

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



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)	 Amount of fuel consumption per year for aircraft leased to other companies 	 Emission factor database (*1)
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)

