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Japan Airlines Co., Ltd.

	Companies' approach
① Background and purpose of accounting	<ul style="list-style-type: none"> Recognizing the impact of flight operation business on the environment. JAL Group acknowledges that we must tackle reducing environmental impacts through a variety of measures in all aspects of our business. We calculate CO2 emissions throughout the entire supply chain in order to understand and to mitigate CO2 emissions.
② Utilization of accounting results	<ul style="list-style-type: none"> The accounting results are made public on our integrated report and website.
③ Benefits of accounting	<ul style="list-style-type: none"> We can increase the transparency of emissions.
④ Internal system for accounting	<ul style="list-style-type: none"> ESG Promotion Department collects data from relevant divisions and calculates emissions.

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	Companies' approach
⑤ Efforts to reduce supply chain emissions	<ul style="list-style-type: none"> Considering the fact that emission from aircraft use fuel accounts for major parts of our entire supply chain, we promote initiatives below. <ol style="list-style-type: none"> (1) Upgrading to fuel-efficient aircrafts (2) Reducing CO2 Emissions in Daily Operations (3) Supporting the Development and the Use of SAF(Sustainable Aviation Fuel) (4) Engaging in CO2 Emissions Trading
⑥ Issues in supply chain emissions accounting	<ul style="list-style-type: none"> Since emission in the phase of use of aviation fuel and the phase from crude oil extraction to oil refinement is significant in the entire supply chain, it is difficult for stakeholders to see the reduction effect in categories irrelevant of emissions from aviation fuel.
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	• Purchased Maintenance parts and Maintenance outsourcing costs	• Emission intensity(*1)
Category 2: Capital goods	• Investment of Capital goods	• Emission intensity(*1)
Category 3: Fuel and energy related activities not included in Scope 1 or 2	• Energy usage, upstream jet fuels/electricity/steam	• Emission factor per each energy usage (*1 *2)
Category 4: Transportation and delivery (upstream)	• N/A	
Category 5: Waste generated in operations	• Amount of Waste disposal(By type)	• Emission intensity(*1)
Category 6: Business travel	• Business travel expenses	• Emission factor per employee (*1)
Category 7: Employee commuting	• Commuting expenses	• Emission factor per traveling expense (*1)
Category 8: Leased assets (upstream)	• N/A	
Category 9: Transportation and delivery (downstream)	• N/A	
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)	• N/A	
Category 14: Franchises	• N/A	
Category 15: Investments	• N/A	
Other	• N/A	

*1 Emission Factor Database on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver. 3.2)

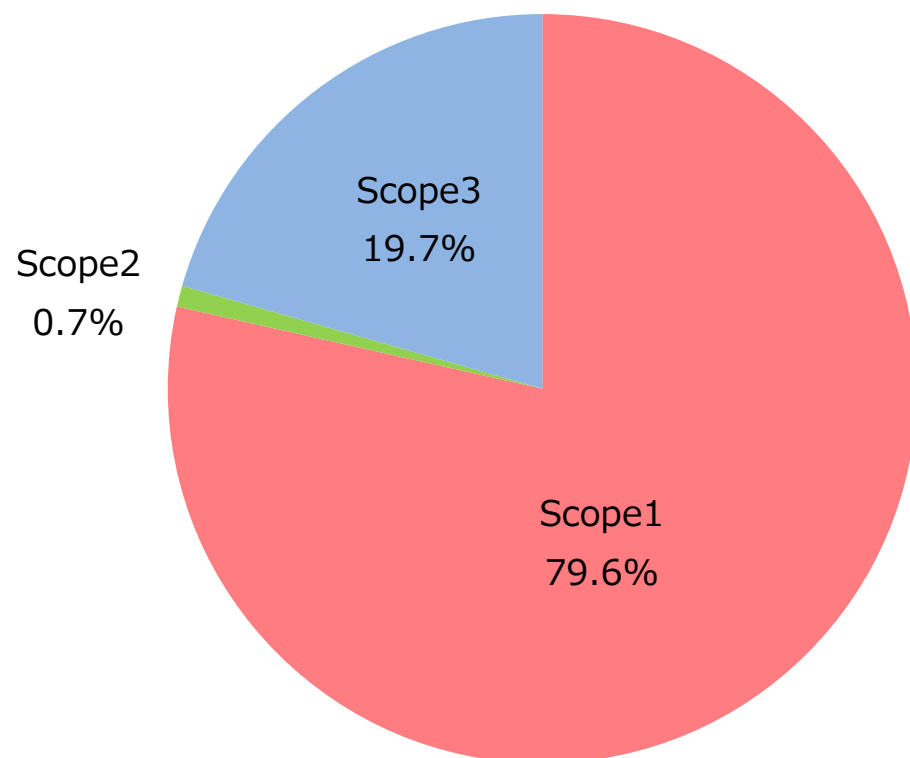
*2 IDEAv2.3

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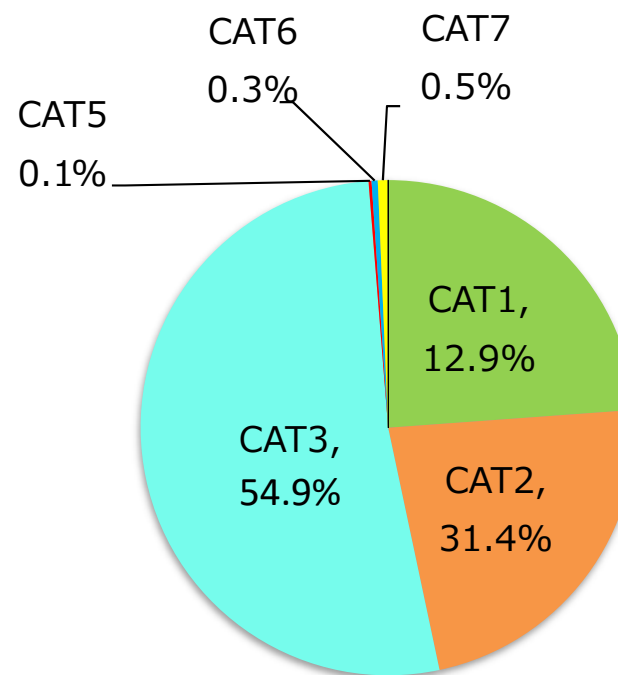
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Supply chain emissions : Accounting results

Supply chain emissions (FY2021)



Emissions throughout the supply chain



Scope3 emissions by category