

Calculation Method of Fiscal 2025 Actual Scope 3 Emissions

Category	Summary	Method of calculation	Emission intensity * 1
1	Purchased goods / Services	① Purchase price (1 million yen) x emission intensity of each product ② Data for domestic manufacturing sites are based on scopes 1, 2, and 3 of some suppliers (products and services purchased for the manufacture of own products).	Ministry of the Environment DB* ¹ [5] Emissions intensity based on input-output table Value based emission intensity of each product (based on purchaser price)
2	Capital goods	Acquisition cost of capital goods (equipment, etc.) (1 million yen) x emission intensity of each capital good	Ministry of the Environment DB* ¹ [6] Emissions intensity per price of capital goods Emission intensity on a monetary basis for each product
3	Fuel- and energy-related activities not included in scopes 1 and 2	Amount of energy in scope 1 and scope 2 x emission intensity for each energy	Scope1: LCI database IDEAv2 Scope2: Ministry of the Environment DB* ¹ [7] Emissions intensity per unit of electricity and heat consumption Emissions intensity during fuel procurement
4	Upstream transportation and distribution	< Japan > ① Calculation method of CO2 emissions from save energy sources related to freight transportation by shippers, as stipulated by the Energy Conservation Law ② Annual transportation cost (1 million yen) x emission unit < Global > Transportation cost (1 million yen) x emission intensity per transportation method	Japan: ① Greenhouse Gas Emission Calculation and Reporting Manual ② Ministry of the Environment DB* ¹ [5] Emissions intensity based on input-output table Road freight transportation: 3.93 t-CO ₂ eq/1 million yen Global: Ministry of the Environment DB* ¹ [5] Emissions intensity based on input-output table Value based emission intensity of each product (based on purchaser price)

			Road freight transportation: 3.93 t-CO₂ eq/1 million yen Railway freight transportation: 4.90 t-CO₂ eq/1 million yen Air transportation: 12.14t-CO₂ eq/1 million yen Ocean transportation: 27.33 t-CO₂ eq/1 million yen Classification unknown: 3.19 t-CO₂ eq/1 million yen
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5	Waste generated from business	<Emissions from industrial waste transportation> Japan: Calculation method of CO2 emissions from save energy sources related to freight transportation by shippers, as stipulated by the Energy Conservation Law Global operations: Transportation cost (1 million yen) × emission intensity Japan operations: Industrial waste emissions × emission intensity Overseas operations: Industrial waste disposal cost (1 million yen) × emission intensity <Emissions from Industrial Waste Disposal> Japan operations: Industrial waste emissions × emission intensity Global operations: Industrial waste disposal cost (1 million yen) × emission intensity	<Emissions from industrial waste transportation> Japan operations: " Greenhouse gas emission calculation / reporting manual" Global: Ministry of the Environment's DB * 1 [5] Emissions intensity based on the input-output table Road freight transportation: 3.93 t-CO₂ eq/1 million yen <Emissions from Industrial Waste Disposal> Japan operations: Ministry of the Environment's database * 1 (8) Emission intensity by type of waste (Exclude the waste transport stage) Global: Ministry of the Environment's DB * 1 [5] Emissions intensity based on the input-output table Emissions intensity on a monetary basis for each product (buyer price basis) Waste disposal (industry): 7.81 t-CO₂ eq/1 million yen
6	Employee travel	< Japan > Number of employees x emission factor	Japan: Ministry of the Environment DB*¹ [13] Employees Emission intensity per

		< Global > ① Number of days by type of business trip (domestic day trip, domestic overnight stay, overseas business trip) x emission intensity ② Number of employees x emission factor	employee Global: ① Ministry of the Environment DB*¹ [13] Emissions intensity per employee's total business trip days ② Ministry of the Environment DB*¹ [13] Employees Emission intensity per employee
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7	Employee commuting	< Japan > Four wheels and two wheels: Round trip commuting distance x average number of working days per month x 12÷ fuel consumption x emission factor Public transportation: Number of public transportation users x Emission intensity by type of work (office, factory) and city classification (large city, medium city, etc.) < Overseas > same calculation method as the domestic public transportation method	Fuel consumption of four wheels and two wheels: Fuel consumption specified in the Company Regulation "Standards for Payment of Commuting Allowance for Private Vehicles" Two-wheel: 25 km/l Four-wheel: 11.4km/l Fuel emission factor: Ministry of the Environment DB*¹[2] Emissions intensity of gasoline using the transportation ton-kilometer method: 2.29t-CO₂/kl Public transportation: Ministry of the Environment DB*¹[14] Emissions intensity per employee (days worked)
9	Downstream transport	•the Act on the Rational Use of Energy (Energy Conservation Act)'s calculation method for energy-related CO2 emissions from freight transportation by consignors * *Shippers: Transportation of three specific customers is included in the calculation. •Automatic calculation method of transportation distance using overseas transportation CO2 calculation tool developed by Nippon Express co.	•Greenhouse Gas Emission Calculation and Reporting Manual •NX-GREEN Calculator Logistics Solutions Nippon Express (nittsu.co.jp)
11	Use of sold products	Annual electric power consumption per unit of each product x CO₂ emission intensity of electric power at the time of use x service life of each product x number of units shipped for each product in the year *For some products, figures for similar products are substituted.	< CO₂ emission intensity of electricity used > IEA Emissions Factors 2025 Global 2024 年 0.437 kg-CO₂/kWh

12	Disposal of sold products	Amount of CO₂ emitted at the time of disposal of each product x the number of units shipped for each product in the fiscal year *For some products, figures for similar products are substituted.	CO₂ emissions during product disposal: Calculated based on in-house LCA results from the weight of waste assumed for each product, treatment method, transportation distance, and transportation means. Waste transportation unit: IDEA(Inventory Database for Lifecycle Analysis) 10 t truck 0.126 t-CO₂/t · km Unit of waste disposal/crushing: IDEA(Inventory Database for Lifecycle Analysis) 0.00382 t-CO₂/t
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Note: Categories not listed above are not covered by Scope3.

*(1) A database of emission intensity used in calculating supply chain emissions (Ver. 3.6) is used.