

## Greenhouse Gas Emissions Data for Fiscal Year 2022

JICPA first began calculating greenhouse gas (GHG) emissions for the entire Institute in Fiscal Year 2021 and published the Carbon Footprint Report based on this data in December 2022.

We have decided to calculate and publish GHG emissions data for FY2022, which is not included in the *Carbon Footprint Report 2022*. Details are as follows:

### 1.GHG Emissions in FY2022

GHG emissions reported by JICPA include those of JICPA Headquarters in Tokyo and 16 regional chapters.

The GHG emissions of the Institute are (in accordance with the classification of the GHG Protocol<sup>1</sup>, an international standard for calculating and reporting GHG emissions) classified by category and shown below.

#### 1.1.Scope 1 and Scope 2 Emissions

Scope 1<sup>2</sup> and 2<sup>3</sup> emissions are shown in Table 1-1. The Institute's total Scope 1 and 2 emissions in FY2022 were 402.1 t-CO<sub>2</sub>, of which the Headquarters accounted for approximately 77%. The increase in Scope 2 emissions compared to last year is attributed to higher electricity consumption in FY2022 compared to FY2021, due to higher staff footfall.

Table 1-1:Scope 1 and 2 Emissions

Scope	GHG emissions (unit:t-CO <sub>2</sub> )	
	FY2021	FY2022
Scope 1	0	<b>0</b>
Scope 2 (location-based)	383.6 (294.7)	<b>402.1</b> <b>(308.0)</b>

•Figures in parentheses indicate the volumes of emissions from the headquarters.  
•t-CO<sub>2</sub> is a unit that means one ton of carbon dioxide.

#### 1.2.Scope 3 Emissions

Scope 3<sup>4</sup> emissions by category are shown in Table 1-2. Calculation of Scope 3 emissions for the JICPA Headquarters (Tokyo) began in FY2021. From FY2022, in addition to the JICPA Headquarters, 16 regional chapters were included in the scope of the calculation. In addition, in FY2022, the target categories for supply chain emissions by the Institute were reorganized, and the target categories for calculation were changed to 1, 2, 3, 5, 6, and 7. Although simple comparisons cannot be made due to the difference in the existence of regional chapters, the increase in overseas business trips and the addition of Category 2 (fixed assets) were factors that led to an increase in emissions compared to last year's figures when the Carbon Footprint Report was released. The reason Category 2 was not included in the

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<sup>1</sup> The GHG Protocol Scope 2 Guidance provides that the location-based method refers to an approach to quantify the Scope 2 GHG emissions based on average energy generation emission factors for defined geographic locations, including local, subnational, or national boundaries. There is another method called the market-based method, which quantifies the Scope 2 GHG emissions of a reporting entity based on GHG emissions emitted by power generating companies. The JICPA, however, adopted only the location-based method as it did not procure electricity with particularly low emission factors during this reporting period.

<sup>2</sup> Scope 1 refers to direct GHG emissions from a company's operations, including the use of fuels within its owned facilities.

<sup>3</sup> Scope 2 refers to indirect GHG emissions from the use of electricity, etc. purchased by a company from third parties.

<sup>4</sup> Scope 3 refers to all indirect GHG emissions from a company's activities, such as employee commuting, business travel, and purchased goods and services not included in Scope 1 or Scope 2.

calculation last year is that the data for this category could not be compiled.

Scope 3 GHG emissions for the entire Institute in FY2022 were 1545.1 t-CO<sub>2</sub>, of which the Headquarters accounted for approximately 96%.

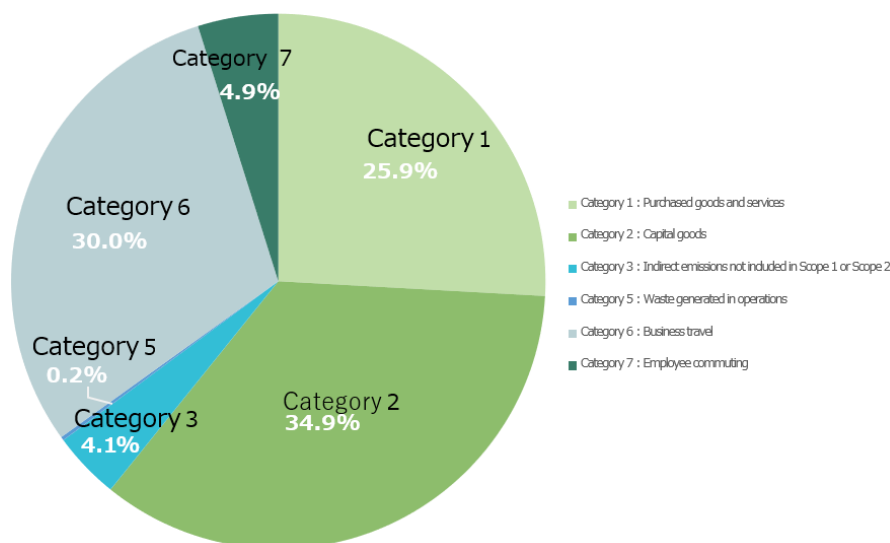
Table 1-2: Scope 3 Emissions

Scope	Category	Category description	GHG Emissions (Unit:t-CO <sub>2</sub> )	
			FY2021	FY2022
Scope 3	Category 1	Purchased goods and services	166.3	399.8
	Category 2	Capital goods	445.7	539.6
	Category 3	Indirect emissions not included in Scope 1 or Scope 2	46.4	63.0
	Category 5	Waste generated in operations	3.4	3.4
	Category 6	Business travel	148.1	464.2
	Category 7	Employee commuting	61.1	75.1
	Total			870.9

- t-CO<sub>2</sub> is a unit that means one ton of carbon dioxide.
- Emissions in FY2021 have been partially revised from the point of disclosure in the Carbon Footprint Report due to a review of the activities covered by the report.

As shown in Chart 1-3, "Category 2: Capital goods" accounted for the largest share of Scope 3 emissions in FY2022, followed by "Category 6: Business travel," and "Category 1: Purchased goods and services." As for categories 1 and 6, as stated in the Carbon Footprint Report released last year, we are considering medium- to long-term reduction methods.

Chart 1-3: Scope 3 Emissions by Category (%)



### 1.3.Outlook

Acquisition of CASBEE<sup>5</sup> certification

The Institute is considering facility renovations, primarily at CPA Hall, and plans to acquire CASBEE-Building (for renovation) and CASBEE-Wellness Office certification when these renovations are completed.

<sup>5</sup> CASBEE® is a tool developed by the Japan Sustainable Building Consortium under the leadership of the Ministry of Land, Infrastructure, Transport and Tourism for comprehensively assessing the environmental performance of buildings, etc. from a variety of perspectives. The certifications awarded through assessments by third parties using the tool have gained recognition as major building certifications in Japan, comparable to those of LEED in the U.S. and BREEAM in the UK.