

Greenhouse Gas Emissions Data for Fiscal Year 2024

As part of our efforts to contribute to the realization of a sustainable society, JICPA first began calculating greenhouse gas (GHG) emissions for our headquarters in FY2021 and published the *Carbon Footprint Report*¹ based on this data in December 2022. Since FY2022, we have expanded our calculations to cover not only the headquarters but also regional chapters, encompassing the GHG emissions for our entire organization. FY2024 emission data are as follows. We will continue to promote initiatives aimed at reducing our environmental impact.

1. GHG Emissions in FY2024

GHG emissions reported by JICPA cover those of the organization's headquarters and our regional chapters. JICPA's GHG emissions are categorized in accordance with the GHG Protocol, an international standard for calculating and reporting GHG emissions, and are presented below.

1.1. Scope 1 and Scope 2 Emissions

Scope 1² and Scope 2³ emissions are shown in Table 1-1 below. For FY2024, the total emissions of Scope 1 and Scope 2 across the organization amounted to 399.5 t-CO₂⁴, with the headquarters accounting for approximately 76.5% of this total. The decrease in Scope 2 emissions compared to FY2023 was primarily due to lower emission intensity (t-CO₂/kWh), reflecting improvements in electricity suppliers' energy mix.

Table 1-1: Scope 1 and 2 Emissions (Unit: t-CO₂)

Scope	FY2023 GHG emissions (1)	FY2024 GHG emissions (2)	Change (2) - (1)
Scope 1	0	0	0
Scope 2*	409.5 (313.2)	399.5 (305.5)	-10.0 (-7.7)

*Figures in parentheses indicate the emission volumes from the headquarters.

¹ <https://jicpa.or.jp/news/information/2022/20221213dbi.html>

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

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

⁴ t-CO₂ is a unit represent one ton of carbon dioxide.

1.2. Scope 3 Emissions

Scope 3⁵ emissions by category are shown in Table 1-2. The calculations cover the headquarters and regional chapters. Additionally, the organization's supply chain emissions cover categories 1, 2, 3, 5, 6, and 7. Category 1 (Purchased Goods and Services) emissions increased by 40.3 t-CO₂, primarily due to purchase of materials associated with renovating our own 'Kounin Kaikeishi Kaikan.' Category 2 (Capital Goods) emissions decreased by 11.6 t-CO₂, mainly due to a decrease in acquisition of fixed assets. Category 6 (Business Travel) emissions decreased by 98.8 t-CO₂, mainly due to a decrease in business trips.

Total emissions in FY2024 decreased by 63.1 t-CO₂ compared to FY2023.

In FY2024, total Scope 3 GHG emissions across the organization amounted to 1,335.2 t-CO₂, with the headquarters accounting for approximately 93.4% of this total.

Table 1-2: Scope 3 Emissions (Unit: t-CO₂)

Scope	Category	Relevant Activities	FY2023 (1)	FY2024 (2)	Change (2) – (1)
Scope 3	Category 1: Purchased Goods and Services	Procurement of consumables	312.0	352.3	+40.3
	Category 2: Capital Goods	Acquisition of fixed assets	344.6	333.0	-11.6
	Category 3: Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2	Electricity procurement	63.6	64.2	+0.6
	Category 5: Waste Generated in Operations	Waste disposal	3.3	3.1	-0.2
	Category 6: Business Travel	Business travel expenses	577.0	478.2	-98.8
	Category 7: Employee Commuting	Commuting	97.8	104.4	+6.6
		Total		1,398.3	1,335.2

⁵ 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.

As shown in Chart 1-3, the largest share of Scope 3 GHG emissions in FY2023 was attributed to "Category 1: Purchased Goods and Services," "Category 2: Capital Goods," and "Category 6: Business Travel." Similarly, as illustrated in Chart 1-4, the distribution of emissions across categories in FY2024 remained largely consistent with that of FY2023.

Chart 1-3: Scope 3 Emissions by Category for FY2023 (%)

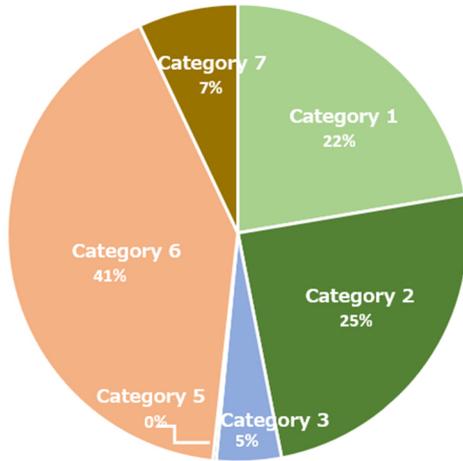
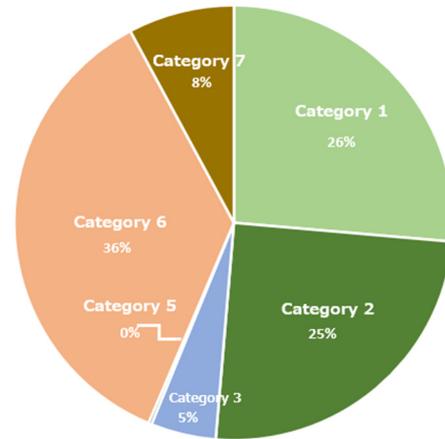


Chart 1-4: Scope 3 Emissions by Category for FY2024 (%)



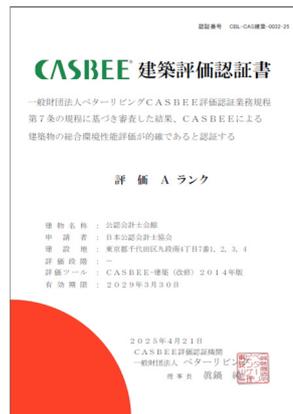
- Category 1: Purchased Goods and Services
- Category 2: Capital Goods
- Category 3: Fuel- and Energy-Related Activities Not Included in Scope 1 or Scope 2
- Category 5: Waste Generated in Operations
- Category 6: Business Travel
- Category 7: Employee Commuting

2. Acquisition of CASBEE⁶ Certification

JICPA is currently renovating our own 'Kounin Kaikeishi Kaikan' and has acquired Rank A in CASBEE for Renovation based on CASBEE Certification System.

CASBEE provides two certifications: CASBEE for Renovation, which we have acquired, assesses the reduction of environmental impact achieved through building renovations, while CASBEE-Wellness Office evaluates office environments that prioritize the health and comfort of staff. We are currently seeking to acquire CASBEE-Wellness Office certification.

While aiming to obtain these certifications, JICPA endeavors to foster a healthy and comfortable environment for all building users while actively contributing to the realization of a sustainable society.



- Certification listing website

CASBEE Certification for Buildings list, Center for Better Living

<https://www.cbl.or.jp/casbee/kenchiku.html> (in Japanese)

IBECs CASBEE Certification for Buildings certified buildings list

https://www.ibecs.or.jp/CASBEE/certified_buld/CASBEE_certified_buld_list.htm (in Japanese)

⁶ 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.