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Environmental Performance Data Calculation Standards

Subject Period: April 1, 2015 - March 31, 2016

Scope: Fujitsu and the Fujitsu Group (For details, refer to the List of Companies Covered by the Report on Environmental Activities.)

Chapter I Contribution to Society (Fujitsu Group Environmental Action Plan (Stage VII) "Contribution to Society")

Target Item	Indicator	Unit	Calculation Method
Contribute to reducing cumulative greenhouse gas emissions from customers and society by 38 million tons or more	Reduce greenhouse gas (GHG) emissions through the provision of ICT	Tons	Calculated by multiplying annual sales of each solution category by a conversion factor of CO2e (carbon dioxide equivalent) savings per unit of sales, which is based on case studies of Environmentally Conscious Solutions in Japan.
Make 50% or more of new products top-level energy efficient	The percentage of new products that are top-level energy efficient	%	The percentage of top-level*1 energy efficient products with respect to the number of product series that are expected to be developed. *1 Top-level energy efficiency: Achieve more than 25% of the market benchmark in energy efficiency, on a par with "top-runner" products (first in the world or industry).
Improve resource efficiency of new products to 35% or higher versus FY 2011.	Rate of improvement of resource efficiency of new products	%	The average rate of improvement of resource efficiency* (versus FY 2011) of products. *1 Hardware products, under the Fujitsu brand, newly developed in FY 2013–15. Excludes products not designed by Fujitsu (OEM products) and products designed under customer specifications. *Refer to "Improving resource efficiency of new products" for the resource efficiency calculation method.
With society, support our employees to volunteer in social activities	Hours of social contribution activities by employees	Hours	Overall contribution hours = Σ participants*1 × activity hours *1 For events organized by the Fujitsu Group, participants also include employee families, stakeholders, etc.

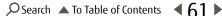
Chapter II Pursuing Internal Reforms

(Fujitsu Group Environmental Action Plan (Stage VII) "Pursuing Internal Reforms" "On-going Management Targets")

Target Item	Indicator	Unit	Calculation Method
Reduce greenhouse			CO2 emissions: \[\tilde{\text{[Clectricity, fuel oil, gas, and district heating and cooling annual usage)} \times \tilde{\text{CO2}} \] \[\tilde{\text{CO2}} \] \[\tilde{\text{conversion factor free actor is based on sources including an energy and industrial process subcommittee report (related to fuel) issued under the auspices of an investigative committee on greenhouse gas emissions conversion calculation methods organized by the Japanese Ministry of the Environment in FY 2002. In FY 2002 and later, the conversion factor for electricity is 0.407 tons \tilde{\text{CO2}} / \text{MWh} (fixed). The conversion factor for district heating and cooling is 0.061 tons \tilde{\text{CO2}} / \text{CO2} / \text{CO3}.
gas emissions from business sites to 20% below, or lower than, FY 1990 levels.	GHG emissions	Tons CO ₂	GHG emissions other than CO: Annual emissions of HFCs, PFCs, SF₅, and NF₃ at three semiconductor plants (Mie Fujitsu Semiconductor Limited, Aizu Fujitsu Semiconductor Wafer Solution Limited, and Aizu Fujitsu Semiconductor Manufacturing Limited). ∑(Annual emissions for each type of gas*1 × Global warming potential for each gas*²) *1 Based on the calculation method used by the industries of electrical and electronics: Amount of each gas used (or purchased) × Reactant consumption rate × Removal efficiency, etc. *2 Global Warming Potential (GWP): IPCC (Intergovernmental Panel on Climate Change) Third Assessment Report "Climate Change 2001."
	Percentage reduction in total greenhouse gas emissions	% reduction	(Total GHG emissions in FY 1990 – Total GHG emissions in the fiscal year) / Total GHG emissions in FY 1990 \times 100

Target Item	Indicator	Unit	Calculation Method
Improve energy intensity at our business sites by 1% or more each year on average over three years from FY 2013–2015.	Rate of improvement of energy intensity	%	The improvement rate, year on year, for each business site's energy rate index is a weighted average of the proportion to the site's overall energy usage. These values are added to calculate our total improvement rate. $\Sigma(\%)$ improvement year-on-year in each business site's rate index \times wt $\%$ proportion of overall energy usage) Target business sites: Japan (energy management plants specified under the Act on the Rational Use of Energy), UK and Australia offices
Reduce CO ₂ emissions per sales from transport	CO2 emissions per sales from transport	Tons/100 million yen	Transport CO ₂ emissions/sales (100 million yen)
over 1% (on average) compared to FY 2013.	Reduction rate of CO ₂ emissions compared to FY 2013	% reduction	(FY 2014 transport CO ₂ emissions per sales - FY 2015 transport CO ₂ emission per sales) / FY 2014 transport CO ₂ emissions per sales x 100
Expand activities for reducing CO ₂ emissions to business partners in all fields.	The proportion of business partners at or above stage 2 activities (the implementation of CO ₂ reduction and minimization activities with numerical targets)	%	The proportion, with respect to all major business partners, of business partners implementing activities at or above stage 2
Increase generation capacity and	Adoption of solar power generation	kW	Total rated capacity of solar power generation facilities installed at business site
procurement of renewable energy.	Amount of green power purchased	MWh	Among of green power purchased for business site operation, exhibitions and events
Continue efforts for efficient use of water,	Water usage	m³	Annual use of clean water, industrial water, and groundwater (Not including groundwater extracted for purification or used for melting snow)
e.g. water recycling and water saving.	Amount of recycled water	m³	Annual amount of water used for manufacturing and other purposes, then recovered, processed, and used again for manufacturing and other processe
Reduce chemical emissions to less than the average level of FY 2009–2011. (PRTR: 21t, VOC: 258t)	Emissions of substances subject to VOC emissions restrictions	Tons	For the 20 VOCs (Volatile Organic Compounds) specified in the environmental voluntary action plans of the four electrical and electronic industry associations*1, total amounts released are provided for those substances handled in quantities exceeding 100 kg annually at individual business sites.
	Volume of PRTR- targeted substances	Tons	For the substances covered by the PRTR law (Act on Confirmation, etc. of Release Amounts of Specific Chemical Substances in the Environment and Promotion of Improvements to the Management Thereof), released totals are provided for those substances handled in quantities exceeding 100 kg annually per business site.
Reduce waste to less than the average level of FY 2007–2011. (Waste generated: 31,134 t)	Amount of Waste Generated	Tons	Total amount for industrial waste and general waste generated by factories and offices (Thermal recycling volume + Material recycling volume + Disposal volume)
	Effective utilization ratio (Japan only)	%	(Amount of effective use (thermal recycling & material recycling) / amount of waste generated) × 100
Maintain over 90% resource reuse rate of business ICT equipment at Fujitsu recycling centers.	Resource reuse rate of business ICT equipment	%	Based on the calculation method provided by JEITA, recycled components and resources as a percentage of the weight of used products processed in Japan. Excludes collected waste other than used electronic products.

^{*1} Four electrical and electronic industry associations: The Japan Electrical Manufactures' Association (JEMA), Japan Electronics and Information Technology Industries Association (JEITA), Communications and Information Network Association of Japan (CIAJ), and Japan Business Machine and Information System Industries Association (JBMIA)





Interview to Head of Corporate Environmental Strategy Unit Special Feature 1: Fujitsu Group Environmental Action Plan Stage VIII Chapter I Contribution to Society Chapter II Reducing Our Environmental Burden Special Feature 2: Environmental Data Overview Top Message Digital Innovation Management Environmental Accounting/ Environmental Liabilities GHG Emissions Report based on GHG Protocol Standards List of Organizations Covered by the Report on Environmental Activities GRI Guidelines Reference Table Supplementary Data Material Balance Environmental Performance Third Party Data Calculation Standards Verification

Environmental Liabilities

Indicator	Unit	Calculation Method
Cost for environmental liabilities	Yen	 Asset retirement obligation (Only asbestos removal cost related to facility disposal) Cost for soil contamination measures Disposal processing cost for waste with high concentrations of PCB (polychlorinated biphenyl)

GHG Emissions Report based on GHG Protocol Standards

Indicator		Unit	Calculation Method
	Purchased goods and services	Tons	Components purchased during the fiscal year × Emissions per unit of purchases (Source: Embodied Energy and Emission Intensity Data (3EID) published by the National Institute for Environ mental Studies Center for Global Environmental Research)
	Capital goods	Tons	Monetary value of capital × Emissions value per unit of capital value (Source: Embodied Energy and Emission Intensity Data (3EID) published by the National Institute for Environmental Studies Center for Global Environmental Research)
	Fuel and energy – related activities not included in Scopes 1 and 2	Tons	Annual amounts of fuel oil and gas, electricity and heat purchased (consumed) mainly at business sites owned by Fujitsu × Emissions per unit (Source: Basic Guidelines for Calculating Greenhouse Gas Emissions Via Supply Chains and the Carbon Footprint Communication Program Basic Database Ver. 1 published by the Ministry of the Environment and the Ministry of Economy, Trade and Industry)
	Transportation and distribution	Tons	Transportation of goods within Japan: CO2 emissions related to the transportation of goods within Japan by the Fujitsu Group. CO2 emissions related to domestic transportation by the Fujitsu Group, based on the Act on the Rational Use of Energy. The fuel economy method (for some vehicles) or the improved ton-kilometer method (vehicle, rail, air, ship).
Upstream	(upstream)	Tons	International transport/overseas local transport: transportation ton-kilometers × emission per unit (source: GHG protocol emissions coefficient database)
(Scope 3)	Waste generated in operations	Tons	Annual amounts of waste (discharged mainly by business sites owned by Fujitsu) processed or recycled, by type and processing method × Emissions per unit of annual amount of waste processed or recycled (Source: Basic Guidelines for Calculating Greenhouse Gas Emissions Via Supply Chains published by the Ministry of the Environment and the Ministry of Economy, Trade and Industry)
	Business travel	Tons	(By means of transport) Σ (Transportation expense payment × Emissions per unit) (Source: Basic Guidelines for Calculating Greenhouse Gas Emissions Via Supply Chains Ver. 2.1 and Emissions per Unit Database Ver. 2.1 published by the Ministry of the Environment and the Ministry of Economy, Trade and Industry)
	Employee commuting	Tons	For portions of commute by public transportation: (By means of transport) Σ (Transportation expense payment x Emissions per unit) (Source: As above) For portions of commute by private automobile: Σ (Transported persons-kilometer × Emissions per unit) (Source: As above) Transported persons-kilometer is calculated from transportation expense payment, price of gasoline, and fuel efficiency.
	Leased assets (Upstream)		Annual amounts of fuel oil, gas, electricity, and heat consumed mainly at leased business sites in Japan × Emissions per unit of fuel oil, gas, electricity, and heat consumed (Source: Act on Promotion of Global Warming Countermeasures - GHG Emissions Accounting, Reporting, and Disclosure System)
Reporting	Direct emissions	Tons	Amount of CO2 emissions from the consumption of fuel oil and gas (burning of fuel), and GHG emissions, other than CO2 mainly at business sites owned by Fujitsu *For the calculation method, see "Greenhouse gas emissions (CO2 emissions) from business sites" in the Environmental Action Plan (Stage VII).
company (Scopes 1, 2)	Indirect emissions from energy sources	Tons	CO2 emissions from the consumption (purchase) of electricity and heat mainly at business sites owned by Fujitsu *For the calculation method, see "Greenhouse gas emissions (GHG emissions other than CO2) at business sites" in the Environmental Action Plan (Stage VII).
Downstream	Use of sold products	Tons	Electricity consumption during product use × Emissions per unit of electricity (Source: Actual emission factor for each electricity utility based on ministerial ordinances on calculation and adjusted emission factor for each electricity utility based on reporting orders, announced for each fiscal year from FY 2010 to FY 2014) Electricity consumption during product use is calculated as electricity usage for the anticipated usage time per product unit × Units shipped for the subject fiscal year. Electricity usage for the anticipated usage time per product unit is calculated as electricity consumed (kW) × Time used (h) / Days × Number of days used / Year × Number of years used in the result of years used are set according to Fujitsu's internal scenarios.
(Scope 3)	End-of-life treatment of sold products	Tons	(Weight of all sold products / Weight of products processed at Fujitsu's recycling centers during the year) × Electricity used at Fujitsu's recycling centers during the year × Emissions per unit of electricity (Source: Actual emission factor for each electricity utility based on reporting orders, announced for each fiscal year from FY 2010 to FY 2014)

Supplementary Data

Indicator	Unit	Calculation Method
Measured value of groundwater pollution	mg/L	The highest measurements in the fiscal year for substances detected at levels exceeding regulated levels set in the Soil Contamination Countermeasures Act etc. at monitoring wells at the boundaries of sites where past business activities have resulted in soil contamination.

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Operating Activities and Environmental Load (Material Balance)

Indicator			Unit	Calculation Method
INPUT				
	Raw Materials		ktons	Material inputs to our major products*1 shipped in the fiscal year (raw materials per unit for each product × the number of units shipped in the fiscal year)
	Chemical Substances	Volume of substances subject to VOC emissions restrictions	Tons	For the 20 VOCs (Volatile Organic Compounds) specified in the environmental voluntary action plans of the four electrical and electronic industry associations*2, total amounts handled are provided for those substances handled in quantities exceeding 100 kg annually at individual business sites, including overseas sites. Substances subject to VOC emissions controls that are also covered by the PRTR law are included in the section on substances subject to VOC emissions controls
Design		Volume of PRTR-targeted substances	Tons	For the substances covered by the PRTR law (Act on Confirmation, etc. of Release Amounts of Specific Chemical Substances in the Environment and Promotion of Improvements to the Management Thereof), totals are provided for those substances handled in quantities exceeding 100 kg annually per business site, including overseas sites.
Procurement	Water usage		m³	* For the calculation method, see "Water use" in the Environmental Action Plan (Stage VII).
Manufacturing Development		Energy consumption (calorie basis)		∑((Electricity, fuel oil, gas, and district heating and cooling annual usage) × Thermal conversion factor for each type of energy*1) *1 Thermal conversion factor (Heating value unit): Based on sources including a table of standard heating values for specific energy sources published in February 2012 by the Agency for Natural Resources and Energy. Conversion factors of 9.83 GJ/MWh for electricity, and 46.1 GJ/1,000m³ for town gas were used.
		Purchased electricity	MWh	Annual electricity usage
		Bunker A, fuel oil, light oil, benzine, gasoline	kL	Annual fuel oil usage (or purchases)
		Natural gas	m³	Annual natural gas usage (or purchases)
		Town gas	m³	Annual town gas usage (or purchases)
		LPG	Tons	Annual LPG usage (or purchases)
		LNG	Tons	Annual LNG usage (or purchases)
		District heating and cooling	GJ	Annual district heating and cooling (cold and hot water for cooling and heating) usage (or purchases)
Distribution/ Sales	Energy consumed for transport		GJ	Total value of transport energy consumption for Fujitsu*1 and Fujitsu (froup companies*2 *1 Fujitsu (domestic transport): Energy consumption related to domestic transport by the Fujitsu Group, based on the Act on the Rational Use of Energy "Logistics." *2 Fujitsu Group Companies: Calculated from the transport CO2 emissions from OUTPUT (distribution and sales) using the ratio of Fujitsu (domestic transport) transport energy consumption to transport CO2 emissions.
Usage	Energy	Electricity	GWh GJ	Electricity consumed in connection with major products*1 shipped during the fiscal year (Amount of electricity used for time estimated per product unit × units shipped in the fiscal year)
6 H	Resource recy	voling rate	%	Based on the calculation method provided by JEITA, recycled components
Collection/Reuse/ Recycling	Processed vo		Tons	and resources as a percentage of the weight of used products processed in Japan. Excludes collected waste other than used electronic products.

Indicator			Unit	Calculation Method
OUTPUT				
	Raw Materials	CO ₂ emissions	ktons CO2	CO ₂ emissions related to all stages from resource extraction through processing into raw materials (CO ₂ emissions equivalent for raw materials used per product unit × Units shipped in the fiscal year) for the raw materials used in major products *1 shipped in the fiscal year.
	Chemical Substances	Volume of substances subject to VOC emissions restrictions	Tons	For the 20 VOCs (Volatile Organic Compounds) specified in the environmental voluntary action plans of the four electrical and electronic industry associations, *2 total amounts released are provided for those substances handled in quantities exceeding 100 kg annually at individual business sites, including overseas sites. Substances subject to VOC emissions controls that are also covered by the PRTR law are included in the section on substances subject to VOC emissions controls
		Volume of PRTR-targeted substances	Tons	For the substances covered by the PRTR law (Act on Confirmation, etc. of Release Amounts of Specific Chemical Substances in the Environment and Promotion of Improvements to the Management Thereof), released totals are provided for those substances handled in quantities exceeding 100 kg annually per business site, including overseas sites.
Design	Atmospheric Release	CO ₂ emissions	Tons CO ₂	 For the calculation method, see "Greenhouse gas emissions (CO2 emissions) from business sites" in the Environmental Action Plan (Stage VII).
Design Procurement		GHG emissions other than CO2	Tons	 For the calculation method, see "Greenhouse gas emissions (GHG emissions other than CO₂) at business sites" in the Environmental Action Plan (Stage VII).
Manufacturing		NOx emissions	Tons	NOx concentration (ppm) \times 10 $^6 \times$ Dry gas emissions (m 3 N/hr) \times Operating time (hr/yr) \times 46/22.4 \times 10 3
Development		SOx emissions	Tons	S0x concentration (ppm) \times 10-6 \times Dry gas emissions (m³N/hr) \times Operating time (hr/yr) \times 64/22.4 \times 10-3
	Water	Wastewater discharges	m³	Annual water discharges into public waterways and sewers (Not including groundwater used for melting snow, but including groundwater extracted for purification when the amount of water is known)
	Discharge	BOD emissions	Tons	BOD concentration (mg/l) \times Water discharges (m ³ /yr) \times 10 ⁻⁶
		COD emissions	Tons	COD concentration (mg/l) \times Water discharges(m ³ /yr) \times 10 ⁻⁶
		Amount of Waste Generated	Tons	* For the calculation method, see "Waste generated."
	Washa	Thermal recycling volume	Tons	Among all types of waste put to effective use, the total volume used in thermal recycling * Thermal recycling: Recovery and use of the heat energy generated by incinerating waste.
	Waste	Material recycling volume	Tons	Among all types of waste put to effective use, the total volume used in material recycling * Material recycling: Processing of waste to facilitate its re-use, and re-use of processed waste as material or raw materials for new products.
		Disposal volume	Tons	Volume of industrial and general waste processed by, for example, landfilling or simple incineration
Distribution / Sales	Atmospheric Release		Tons CO2	 For the calculation method, see "Transportation and distribution (upstream)" in the GHG Emissions Report based on GHG Protocol Standards.
Usage	Atmospheric Release		ktons CO2	Emission intensity per electricity has changed since FY2014. For the calculation method, see "Use of sold products" in the GHG Emissions Report based on GHG Protocol Standards.

^{*1} Major products: Personal computers, mobile phones, servers, workstations, storage systems, printers, scanners, financial terminals, routers, LAN access equipment, access network products, mobile phone base stations, and electronic devices.

*2 Four electrical and electronic industry associations: The Japan Electrical Manufactures' Association (JEMA), Japan Electronics and Information Technology Industries Association (JEITA), Communications and Information Network Association of Japan (CIAJ), and Japan Business Machine and Information System Industries Association (JBMIA).