

## 【Environmental Accounting】

Latest update: 17 July, 2025

Environmental accounting is a tool for managing investments and costs related to protecting the environment to improve the efficiency of environmental management.

### Basis for environmental accounting calculations

Scope: Fukusaki Factory, offices (Head Office building, Tokyo Nihonbashi Office, Aoyama Office, sales sites)  
Period: April 1, 2024 to March 31, 2025  
Standards: Environmental Accounting Guidelines, 2005, issued by the Ministry of the Environment

### ■Environmental Protection Costs

Unit: 1,000 yen

Classification		Key Activity	Investment					Cost				
			FY2020	FY2021	FY2022	FY2023	FY2024	FY2020	FY2021	FY2022	FY2023	FY2024
1	Business Area Costs		120,605	46,027	53,134	33,241	34,109	256,736	309,233	269,948	242,652	267,098
Itemization	1. Pollution prevention	Air pollution prevention, water pollution prevention, etc.	0	9,760	20,000	11,015	3,800	16,274	24,687	20,904	19,681	30,381
	2. Global environmental protection	Energy conservation, power reductions	120,605	36,267	22,334	22,226	30,309	78,445	96,736	91,812	83,406	84,113
	3. Resource recycling	Resource conservation, waste treatment, recycling	0	0	10,800	0	0	162,017	187,810	157,232	139,566	152,604
2	Upstream/Downstream Costs	Measures to comply with Containers and Packaging Recycling Act	0	0	0	0	0	66,469	90,956	81,691	69,036	73,450
3	Administration Costs	Environmental management, ISO implementation, environmental education, tree planting, website	0	0	0	0	0	55,184	56,670	47,548	46,789	47,906
4	R&D Costs	Eco-friendly products, 3R product development, R&D	5,800	3,300	6,000	0	0	27,276	30,953	24,675	24,863	25,052
5	Social Activities Costs	Association dues (greening projects in Osaka, etc.)	0	0	0	0	0	717	1,110	1,217	1,428	1,371
6	Environmental Remediation Costs		0	0	0	0	0	0	0	0	0	0
Total			126,405	49,327	59,134	33,241	34,109	406,383	488,922	425,078	384,767	414,876

### ■Environmental Protection Benefits

Classification	Benefit	Environmental Indicator	Results					Increase/Decrease
			FY2020	FY2021	FY2022	FY2023	FY2024	
Benefits Derived from Business Area Costs	1. Benefits associated with resource inputs into business activities	Power consumption (1,000 kWh)	9,356	10,244	10,283	9,840	10,133	293.1
	2. Benefits associated with environmental impact and waste from business operations	CO <sub>2</sub> emissions (t) *1	4,356	4,921	3,640	3,964	4,026	62.7
		Net sales unit (CO <sub>2</sub> emissions: t/Net sales: million yen) *2	0.112	0.151	0.102	0.104	0.100	-0.005
		Landfill waste (t)	14.6	15.7	5.6	0.0	0.0	0.0
		Recovery rate (%)	99.5	99.5	99.8	99.8	99.7	-0.1
		Total waste (t) *3	2,975	3,450	3,381	3,235	3,701	466.4

\*1. To calculate CO<sub>2</sub> emissions, the CO<sub>2</sub> emission factor is used for power usage targeting electricity, kerosene and propane gas at the Fukusaki Factory and electricity and city gas at offices, with the actual emission factor per electricity supplier announced by year. For other fuels, values are used from the government guidelines on estimating

\*2. Ratio of CO<sub>2</sub> emissions to consolidated domestic sales

\*3. Atmospheric emissions (gas emissions) from promotional material waste and aerosol treatment have been included in the total waste from FY2017.

### ■Economic Benefits Derived from Environmental Protection Measures

#### Actual Benefits

Classification	Benefit	Amount of Money				
		FY2020	FY2021	FY2022	FY2023	FY2024
Income	Sale of valuable resources	3,664	6,538	6,099	6,058	6,383
Cost Reductions	Waste treatment cost reductions	18,838	-16,562	-6,309	17,344	-18,774
Total		22,502	-10,023	-10,023	23,402	-12,391

### ■Environmental Protection Cost Reference Data

#### Categories of Environmental Protection Implementation

Classification	Description of Measures to Protect the Environment	Investment	Cost
Costs to Mitigate Global Warming	Controlling emissions of greenhouse gases	13,168	46,601
Costs to Protect the Ozone Layer	Controlling emissions of substances that damage the ozone layer	3,800	19,147
Costs to Protect the Air	Reducing environmental impact caused by air emissions	0	0
Costs to Control Noise, Vibration	Controlling noise and vibration	0	0
Costs to Protect Water, Soil and Ground Environment	Maintaining and improving water quality, preventing ground subsidence, preventing soil pollution, and controlling substances that can impact water and soil through emissions	17,141	47,896
Costs Related to Waste and Recycling	Controlling waste generation, proper handling of waste, promoting reuse of recyclable resources, recycling	0	109,915
Costs to Handle Chemicals	Chemical risk management, controlling environmental impact caused by chemicals	0	10,761
Costs to Protect the Natural Environment	Protecting the natural environment	0	89,337
Other Costs	Implementing other environmental protection measures	0	82,293
Total		34,109	405,951