

【Environmental Accounting】

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, 2025 to March 31, 2026
Standards: Environmental Accounting Guidelines, 2005, issued by the Ministry of the Environment

■Environmental Protection Costs

Unit: 1,000 yen

Classification		Key Activity	Investment					Cost				
			FY2021	FY2022	FY2023	FY2024	FY2025	FY2021	FY2022	FY2023	FY2024	FY2025
1	Business Area Costs		46,027	53,134	33,241	34,109	89,336	309,233	269,948	242,652	267,098	263,085
Itemization	1. Pollution prevention	Air pollution prevention, water pollution prevention, etc.	9,760	20,000	11,015	3,800	4,993	24,687	20,904	19,681	30,381	24,165
	2. Global environmental protection	Energy conservation, power reductions	36,267	22,334	22,226	30,309	84,343	96,736	91,812	83,406	84,113	98,373
	3. Resource recycling	Resource conservation, waste treatment, recycling	0	10,800	0	0	0	187,810	157,232	139,566	152,604	140,547
2	Upstream/Downstream Costs	Measures to comply with Containers and Packaging Recycling Act	0	0	0	0	0	90,956	81,691	69,036	75,537	76,385
3	Administration Costs	Environmental management, ISO implementation, environmental education, tree planting, website	0	0	0	0	0	56,670	47,548	46,789	47,906	47,501
4	R&D Costs	Eco-friendly products, 3R product development, R&D	3,300	6,000	0	0	0	30,953	24,675	24,863	25,052	27,149
5	Social Activities Costs	Association dues (greening projects in Osaka, etc.)	0	0	0	0	0	1,110	1,217	1,428	1,371	1,087
6	Environmental Remediation Costs		0	0	0	0	0	0	0	0	0	0
Total			49,327	59,134	33,241	34,109	89,336	488,922	425,078	384,767	416,963	415,207

■Environmental Protection Benefits

Classification	Benefit	Environmental Indicator	Results					Increase/ Decrease
			FY2021	FY2022	FY2023	FY2024	FY2025	
Benefits Derived from Business Area Costs	1. Benefits associated with resource inputs into business activities	Power consumption (1,000 kWh)	10,244	10,283	9,840	10,133	10,033	-100.7
	2. Benefits associated with environmental impact and waste from business operations	CO ₂ emissions (t) *1	4,921	3,640	3,964	4,026	3,531	-495.0
		Net sales unit (CO ₂ emissions: t/Net sales: million yen) *2	0.151	0.102	0.104	0.100	0.087	-0.013
		Landfill waste (t)	15.7	5.6	0.0	0.0	0.0	0.0
		Recovery rate (%)	99.5	99.8	99.8	99.7	99.8	0.2
		Total waste (t) *3	3,450	3,381	3,235	3,701	3,301	-400.6

*1. To calculate CO₂ emissions, the CO₂ 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 CO₂ 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				
		FY2021	FY2022	FY2023	FY2024	FY2025
Income	Sale of valuable resources	6,538	6,099	6,058	6,383	6,587
Cost Reductions	Waste treatment cost reductions	-16,562	-6,309	17,344	-18,298	14,742
Total		-10,023	-209	-10,023	-11,915	21,329

■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	24,109	53,631
Costs to Protect the Ozone Layer	Controlling emissions of substances that damage the ozone layer	1,940	18,302
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	60,234	54,813
Costs Related to Waste and Recycling	Controlling waste generation, proper handling of waste, promoting reuse of recyclable resources, recycling	0	116,186
Costs to Handle Chemicals	Chemical risk management, controlling environmental impact caused by chemicals	0	10,853
Costs to Protect the Natural Environment	Protecting the natural environment	0	88,794
Other Costs	Implementing other environmental protection measures	0	70,308
Total		86,283	412,887