

Environmental Accounting (Consumer Business)

Classification	Content of main activities	Investment (CHF)	Expense (CHF)
Environmental Conservation Costs			
1.Business area costs		80,384	752,775
(1) Pollution prevention costs	Air Pollution, Water Pollution, Soil Pollution, Noise, Odor Control	50,564	127,552
(2) Global environmental protection costs	Energy and resource saving, reduction of environmentally hazardous substances total cost of elimination	29,820	194,747
(3) Resource circulation costs	Industrial waste reduction, recycling, treatment and disposal costs	0	430,476
2.Upstream/downstream costs	Cost of environmental impact control generated upstream and downstream of the business area	0	499,410
3.Management activity costs	EMS acquisition/utilization and environmental education	0	52,071
4.Research and development costs	Development of eco-friendly products/containers/channels	0	0
5.Social activity costs	Support costs for internal and external organizations and local residents engaged in external environmental protection	0	245
6.Environmental pollution response costs	Cost of repairing damage caused to the environment by business activities	0	0
	Total	80,384	1,304,500
Economic Effects of Environmental Protection Measures			
7 Benefit	Sale of valuable and obsolete fixed assets, outside sales of surplus electricity	0	-147,666
8 Cost reduction	Cost savings through energy and resource conservation	0	-83,205
	Total	0	-230,872

*Period covered: January 2024 to December 2024

*Scope of data: Consumer Business sites excluding the Americas
Japan (3 plants, 14 offices), Europe (1 plant, 5 offices), China (1 plant, 1 office)

*Calculation Method: Made with reference to the Ministry of the Environment's "Environmental Reporting Guidelines 2005" in Japan

Investment cost: Extract the portion of the capital investment that contributes to reducing environmental impact, and enter a reasonably estimated cost for this portion

Expenses: Excluding personnel expenses, travel expenses, and depreciation

Economic effects: Targets real effects and does not include marginal gains due to changes in unit prices of purchased energy and other items

Cost savings: Actual amount saved in the year, not converted to a full year

Currency Exchange Rates vs. CHF	
Currency	Swiss Franc
100 JPY	0.58
1 USD	0.88
1 EUR	0.95
1 SGD	0.66
1 RMB	0.12