

Environmental Accounting (Consumer Business)

Classification	Content of main activities	Investment (CHF)	Expense (CHF)
Environmental Conservation Costs			
1. Business Area Costs		1,312,306	836,439
(1) Pollution prevention costs	Air Pollution, Water Pollution, Soil Pollution, Noise, Odor Control	43,040	371,343
(2) Global environmental protection costs	Energy and resource saving, reduction of environmentally hazardous substances total cost of elimination	1,269,266	73,902
(3) Resource circulation costs	Industrial waste reduction, recycling, treatment and disposal costs	0	391,193
2. Upstream/downstream costs	Cost of environmental impact control generated upstream and downstream of the business area	0	537,588
3. Management activity costs	EMS acquisition/utilization and environmental education	0	221,204
4. Research and development costs	Development of eco-friendly products/containers/channels	0	35,196
5. Social activity costs	Support costs for internal and external organizations and local residents engaged in external environmental protection	0	0
6. Environmental pollution response costs	Cost of repairing damage caused to the environment by business activities	0	0
	Total	1,312,306	1,630,426
Economic Effects of Environmental Protection Measures			
7 Benefit	Sale of valuable and obsolete fixed assets, outside sales of surplus electricity	0	223,313
8 Cost reduction	Cost savings through energy and resource conservation	0	38,515
	Total	0	261,828

*Period covered: January 2021 to December 2021

*Scope of data: Consumer Business sites excluding the Americas

Japan (3 plants, 9 offices), Europe (1 plant, 5 offices), China (1 plant)

*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	0.83
1 USD	0.91
1 EUR	1.08
1 SGD	0.68
1 RMB	0.14

*2021 Summary:

- Built a mouthwash plant in Yamanashi and an office in Osaka, and is actively installing LED lighting, PPA solar panels, and energy efficient equipment.
- Continued investment in LED lighting in Japanese sites
- Surcharge payment for Japan's Containers and Packaging Recycling Law was 63 million yen, unchanged for 3 years.
- Achieved almost 100% LED lighting at the German plant and offices.
- Adopted thermal insulation and started using river water for cooling to improve thermal efficiency of the manufacturing process at the German plant.
- Conducted a verification experiment with a recycling company to collect and recycle used interdental brushes in the Netherlands.