

## Environmental Accounting (Consumer Business)

Classification	Content of main activities	Investment (CHF)	Expense (CHF)
<b>Environmental Conservation Costs</b>			
1.Business Area Costs		454,282	656,085
(1) Pollution prevention costs	Air Pollution, Water Pollution, Soil Pollution, Noise, Odor Control	121,443	239,097
(2) Global environmental protection costs	Energy and resource saving, reduction of environmentally hazardous substances total cost of elimination	326,134	146,428
(3) Resource circulation costs	Industrial waste reduction, recycling, treatment and disposal costs	6,704	270,560
2.Upstream/downstream costs	Cost of environmental impact control generated upstream and downstream of the business area	0	509,632
3.Management activity costs	EMS acquisition/utilization and environmental education	0	33,715
4.Research and development costs	Development of eco-friendly products/containers/channels	1,134	3,330
5.Social activity costs	Support costs for internal and external organizations and local residents engaged in external environmental protection	0	3,134
6.Environmental pollution response costs	Cost of repairing damage caused to the environment by business activities	0	0
	<b>Total</b>	<b>455,417</b>	<b>1,205,897</b>
<b>Economic Effects of Environmental Protection Measures</b>			
7 Benefit	Sale of valuable and obsolete fixed assets, outside sales of surplus electricity	0	-154,957
8 Cost reduction	Cost savings through energy and resource conservation	-318	-50,381
	<b>Total</b>	<b>-318</b>	<b>-205,338</b>

\*Period covered: January 2022 to December 2022

\*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	0.73
1 USD	0.96
1 EUR	1.00
1 SGD	0.69
1 RMB	0.14

\*2022 Summary:

•Each site proceeded to purchase renewable electricity from 2021, but faced difficulties in procuring renewable electricity from the latter half of 2022.

Continued investment in LED lighting in each site.

•Surcharge payment for Japan's Containers and Packaging Recycling Law was 69 million yen, unchanged in recent years.

•German plant began using river water for cooling on a large scale.