Calculation Standards

1. Overall

(1) Where there is no data or it is not possible to obtain data, the relevant fields are left blank.
(2) Figures are rounded off and displayed to the first decimal point (figures shown as “0.0” indicate figures “less than 0.05”).
(3) For data disclosed in past Sustainability Reports, if calculation errors were identified and it was determined that recalculation was necessary to improve data reliability, the recalculated results are provided retroactively.

2. Inputs

(1) Energy usage
The amount of fuel and electricity used in the business activities of each site is calculated.

Includes fuel usage by company vehicles, but does not include energy used for contracted logistics services, commuting, and business trips.

The unit calorific value used for energy conversion is based on the coefficients for the type of energy indicated in the version of the Greenhouse Gas Emissions Accounting and Reporting Manual corresponding to each reporting year, which is used for greenhouse gas emissions calculations in the Greenhouse Gas Emissions Accounting and Reporting System based on Japan’s Act on Promotion of Global Warming Countermeasures.

(2) Water intake
The amount of water taken in by the site is calculated.

The amount of water taken in from tap water, industrial water and groundwater is calculated as “Water intake.”

(2) Recycled industrial water
The amount of water that is recycled and reused within the base is calculated as “Recycled industrial water.”

(4) Rainwater
The amount of rainwater used is calculated as “Rainwater.”

(5) Paper usage
The amount of office paper used for printing, faxing, photocopying, etc. is calculated based on the amount purchased during the target fiscal year.

The weight of one sheet is determined for each paper size, and weights are calculated based on the amounts purchased.
Special paper such as roll paper is not included in the calculation.

(6) PRTR substances
The amount of chemical substances that are subject to the PRTR system under Japan’s Law Concerning Reporting, etc. of Releases to the Environment of Specific Chemical Substances and Promoting Improvements in Their Management is

calculated.

As a general rule, calculated for substances whose annual amount handled is 50 kg or more at each site for each substance.

(7) Volatile organic compounds (VOCs)
Calculated for substances subject to investigation presented in the Voluntary Action Plan on Reducing VOC Atmospheric Emissions formulated by the four electrical and electronic industry associations.

As a general rule, calculated for substances whose annual amount handled is 50kg or more at each site for each substance.

(8) Materials contained in products sold, manuals, containers, packaging and accessories
For products, accessories and instruction manuals, calculated by multiplying the number of units sold by the amount of materials included in the design for each product group. For container and packaging, the sum of the actual amount of each material used in container and packaging is calculated.

For container and packaging, the total amount of these materials is multiplied by the coefficient shown below, as specified in the Containers and Packaging Recycling Law, and the resulting value is displayed as the amount of materials that can be recycled after use.

Paper and cardboard: Voluntary calculation method for companies using paper container and packaging — voluntary calculation coefficient for recycling obligation amount by use
Plastics: Voluntary calculation method for companies using plastic container and packaging — voluntary calculation coefficient for recycling obligation amount by use

3. Outputs

(1) Greenhouse gas emissions
a. Emissions from the use of fuel and electricity

- Greenhouse gas emissions from the use of fuel are calculated as Scope 1, and emissions from the use of electricity are calculated as Scope 2.
- For Scope 1 calculations, the unit calorific values and emission factors for fuel use indicated in the version of the Greenhouse Gas Emissions Accounting and Reporting Manual corresponding to the reporting year, which is used for calculating greenhouse gas emissions under the Greenhouse Gas Emissions Accounting and Reporting System based on the Act on Promotion of Global Warming Countermeasures in Japan are applied.
- The emission factors for Scope 2 calculations are applied as follows.

Location-based standard		IEA emission factor*1
Market-based standard	Sites in Japan	Emission factors for each electric power company in Japan*2
	Sites outside Japan	Emission factors for each electric power company (if not applicable, location-based standard is used)

*1 IEA (International Energy Agency) emission factor 2023: The value for each country of site for each year is applied. However, if the value for the relevant year is not specified in the IEA emission factor 2023, the value for the most recent year is applied.

*2 The adjusted emission factor for each year for each electric power company, as shown in the Greenhouse Gas Emissions Accounting and Reporting System in Japan, is applied.

- There were no greenhouse gas emissions other than CO_2 from activities at sites within the scope of organizations in fiscal 2024.

b. Emissions from indirect activities not included in Scope 1 and Scope 2

- Emissions from other indirect activities not included in Scope 1 and Scope 2 are calculated as Scope 3.
- Scope 3 is calculated by classifying into the categories shown below.

Category	Activity	Calculation Standards
Category 1	Purchased goods and services	Calculated by multiplying the amount of activity by the unit. Amount of activity: Amount of consumables, raw materials, tap water, industrial water, advertising expenses and salaries of temporary staff. Unit: Emissions unit of the purchased amount of each item of the amount of activity (Source: Emission factor database for calculating organizational GHG emissions throughout the supply chain version 3.4 issued by Japan's Ministry of Environment and LCI database IDEA version 2.1.3.) The amount of activity and the application of the unit were carefully reviewed and emissions were recalculated retroactively for past fiscal years accordingly.
Category 2	Capital goods	Calculated by multiplying the amount of activity by the unit. Amount of activity: Amount of capital investment by all consolidated subsidiaries. Unit: Emissions unit corresponding to the amount of capital investment (Source: Emission factor database for calculating organizational GHG emissions throughout the supply chain version 3.4 issued by Japan's Ministry of Environment)
Category 3	Fuel-and-energy-related activities (not included in Scope 1 or 2)	Calculated by multiplying the amount of activity by the unit. Amount of activity: Amount of used fuels and electricity. Unit: Emissions unit of each type of fuel and electricity (Source: Emission factor database for calculating organizational GHG emissions throughout the supply chain, version 3.4, issued by Japan's Ministry of Environment, and Carbon Footprint Communication Program Basic Database version 1.01)
Category 4	Upstream transportation and distribution	Calculated by multiplying the amount of activity by the unit for each transportation route, and then adding these together. Amount of activity: Transportation volume and distance per transportation route among the product distribution for which Casio Computer Co., Ltd. pays the burden of expense. Unit: Fuel consumption unit based on transported weight and transportation distance (Source: For trucks: specific fuel consumption using the improved ton/kilo method. For trains, ships and airplanes: CO2 emissions output level using the conventional ton/kilo method) The amount of activity was carefully reviewed and emissions were recalculated retroactively for past fiscal years accordingly.

Category 5	Waste generated in operations	Calculated by multiplying the amount of activity by the unit for each type of waste, and then adding these together. Amount of activity: Emissions of each type of waste. Unit: Emissions unit of each type of waste (Source: Emission factor database for calculating organizational GHG emissions throughout the supply chain version 3.4 issued by Japan's Ministry of Environment)
Category 6	Business travel	Calculated by multiplying the amount of activity by the unit. Amount of activity: Number of domestic and overseas employees. Unit: Emissions unit per employee. (Source: Emission factor database for calculating organizational GHG emissions throughout the supply chain version 3.4 issued by Japan's Ministry of Environment)
Category 7	Employee commuting	Calculated by multiplying the amount of activity by the unit. Amount of activity: The amount of payment equivalent to commuting by train and car (bus) is estimated from the transportation expenses paid to employees. Unit: Emissions unit for commuting by train and car (Source: Emission factor database for calculating organizational GHG emissions throughout the supply chain version 3.4 issued by Japan's Ministry of Environment)
Category 8	Upstream leased assets	Calculated by multiplying the amount of activity by the unit. Amount of activity: Sales area of G-SHOCK stores in Japan (pro-rated by the number of business days in the reporting year). Unit: Emissions unit per sales area (Source: Emission factor database for calculating organizational GHG emissions throughout the supply chain version 3.4 issued by Japan's Ministry of Environment)
Category 9	Downstream transportation and distribution	Transportation to retailers from the distribution hubs of regular sales companies is outside the scope of Casio's expense payment. Since this is difficult to ascertain and the CO_2 emissions are deemed to be fairly small compared to Category 4 upstream transportation and distribution, it is not included in calculations.
Category 10	Processing of sold products	Name printing for products and other services provided by group companies. However, since emissions of GHGs from this business activity are included in Scope 1 and Scope 2, it is not included in calculations for this category.
Category 11	Use of sold products	Calculated by multiplying the amount of activity by the unit for each product model sold and the country of sale during the relevant fiscal year. These are then added together to calculate the total as this category's value. Amount of activity: Power consumption, lifetime use period, and sales volume by product model. The lifetime use period is calculated using industry standards, if any, or assuming a five-year product life if not specified. Unit: Emissions unit of electricity use (Source: IEA country-specific emission factors. If country-specific emission factors are not available, the global average factor is applied.)
Category 12	End of life treatment of sold products	The emissions from each material used in products sold during the relevant fiscal year are used as the amount of activity, and the value is calculated by multiplying by the unit for each material. These are then added together to calculate the total as this

		category's value. Amount of activity: Amount of each material used in the product itself and in the container packaging materials. Unit: Emissions unit of each type of material (Source: Emission factor database for calculating organizational GHG emissions throughout the supply chain version 3.4 issued by Japan's Ministry of Environment)
Category 13	Downstream leased assets	Casio inquires with the users of each leased asset about the amount of CO_2 emissions, and calculates the total amount of emissions.
Category 14	Franchises	The franchise formula is not used.
Category 15	Investments	Calculated by multiplying the emissions from investment destinations (equity method affiliates and companies which hold specific annual stocks and constructive stocks, etc.) by the equity method ratio or the shareholding ratio.

(2) Wastewater

As a general rule, wastewater measured at each site is calculated. However, water intake is regarded and calculated as wastewater for sites which do not measure wastewater.

At sites where wastewater volume is measured and the wastewater's biochemical oxygen demand (BOD) and chemical oxygen demand (COD) are also measured, "BOD" and "COD" are calculated as the product of the BOD and COD measurements and the wastewater volume.

(3) Waste and valuable waste

Waste and valuable waste generated through the activities of sites are calculated. Waste disposed of by processors, general waste and valuable waste from each site are included in the calculation.

Items that do not fall under the category of "valuable waste" are considered "waste," and the amount of each is calculated by dividing it into the categories of "recycled," "reduction," and "landfill disposal." The "reduction" refers to the amount reduced during the process of waste disposal.

The "recycling rate" and "landfill disposal rate" are calculated as follows.

Recycling rate = (Amount of valuable waste + Amount recycled) ÷ (Amount of valuable waste + Amount recycled + landfill disposal amount) ×100

Landfill disposal rate = (landfill disposal amount ÷ amount of waste + amount of valuable waste) × 100

(4) Air pollutants

Calculated for particulate and smoke generating facilities subject to Japan's Air Pollution Control Act.

The annual emissions are calculated by multiplying the average concentration of nitrogen oxides (NOx), sulfur oxides (SOx), and dust measured at each facility by the annual operating hours of the facility in question.

The three sites with target facilities in the results for fiscal 2024 are the headquarters of Yamagata Casio Co., Ltd., the Hamura R&D Center of Casio Computer Co., Ltd., and Casio (Thailand) Co., Ltd.

The following substances are not used at any site in scope of data: dichloromethane, trichlorethylene, tetrachlorethylene, chloroform, vinyl chloride monomer, 1,3-butadiene, benzene, acrylonitrile, 1,2-dichloroethane, formaldehyde, trinickel disulfide, nickel nitrate, and acetaldehyde.

(2) PRTR substance releases and transfers

The amount of PRTR substances released into the atmosphere, public waters and soil, and the amount transferred, are calculated for chemical substances covered by the PRTR system under Japan's PRTR Law.

As a general rule, calculated for substances whose annual amount is 50 kg or more at each site for each substance.

(3) VOC (Volatile Organic Compounds) emissions into the atmosphere

The amount of VOCs emitted into the atmosphere for the substances specified in the voluntary action plan of the electrical and electronics industry for reducing VOC emissions into the atmosphere is calculated.

As a general rule, calculated for substances whose annual amount handled is 50 kg or more at each site for each substance.

(7) Sales ratio of Casio Green Star Products

The products that have been certified as either Casio Green Star Products or Casio Super Green Star Products, based on our own evaluation criteria, are counted from among the main unit products (including consumables that are subject to recycling) that have been sold. The ratio of certified main unit products to main unit products sold (ratio of sales amount) is calculated as the sales ratio of Green Star Products.