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# Environmental Accounting

## Overview of fiscal 2016 performance

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In fiscal 2016, environmental accounting showed that investment in environmental conservation decreased from the previous fiscal year while costs remained almost the same and the economic benefits (real effects) associated with environmental conservation measures increased.

Investments in environmental conservation, such as energy-saving equipment and double-glazed windows, were valued at ¥80 million, while the cost of environmental conservation including costs for recycling products, parts, and toner cartridges and other consumables was ¥1,223 million. The economic benefits associated with environmental conservation measures were ¥941 million and included business profits due to recycling activities as real effects.

Moving forward, Casio will accurately ascertain and inform people about the effects of its environmental management activities from an economic perspective and will strive to engage in efficient and effective environmental conservation efforts.

## Environmental conservation costs (April 2015 - March 2016)

Category by business activity		Environmental investment (¥ million)	Environmental expenses (¥ million) <sup>*1</sup>
	Main initiatives		
■Business area costs (costs arising in the main areas of business activity (manufacturing, processing, sales, distribution etc.))		80	281
(1) Pollution prevention cost	Preventing air and noise pollution	9	39
(2) Global environmental conservation cost	Maintenance of energy-saving systems	70	180
(3) Resource circulation cost	Processing, reducing in volume, and recycling of general and industrial waste	1	62
■Upstream/downstream cost <sup>*2</sup>	Collection and recycling of products, parts, supplies	-	628
■Administration cost	Secretariat operation costs, environmental information disclosure	0	256
■R&D cost	R&D for reduction of environmental impact	-	41
■Social activity cost	Participation in, donations to, and support for environmental conservation organizations	-	13
■Environmental remediation cost	Improvement of soil	-	4
Total		80	1,223

\*1 Depreciation costs are included in the expenses.

\*2 Costs arising before and after the processes of the main business activities.

## Economic benefits of environmental conservation (April 2015 - March 2016)

Type of benefit		Amount (¥ million)
Actual benefit (benefit that contributes to profits as a result of the promotion of environmental conservation measures)		
Profits	Business revenue from recycling of used products, etc.	847
Cost reduction	Cost reduction through energy saving activities	72
	Reduction of waste processing costs arising from resource saving or recycling	22
Total		941

\* Starting in fiscal 2016, only economic benefits that could be aggregated were included, and deemed benefits based on estimates were not included.

## Environmental conservation effect

Types of environmental conservation effects	Environmental performance indicator	Unit	FY2015	FY2016	Environmental conservation effect
Environmental conservation effect relating to resources used in business activities	Water resources	Thousand m <sup>3</sup>	300	393	-93
Environmental conservation effect relating to environment impact and waste generated by business activities	CO <sub>2</sub> emissions	Tons-CO <sub>2</sub>	38,483	40,041	-1,558
	Waste emissions	Tons	2,523	2,522	+1

Scope of data compilation for environmental accounting: Casio Computer Co., Ltd., and consolidated subsidiaries in and outside Japan.  
Reference guideline: Environmental Accounting Guidelines 2005, Ministry of the Environment, Japan.