

# Environmental Accounting

## Overview of fiscal 2019 performance

In fiscal 2019, environmental accounting showed that investment in environmental conservation decreased from the previous fiscal year, and costs and the economic benefits (real effects) associated with environmental conservation measures also decreased.

Investments in environmental conservation, including energy saving systems and light replacements to LED, were valued at ¥31 million. The costs of environmental conservation included ¥537 million for recycling products, parts, and toner cartridges and other consumables and ¥482 million for energy saving, air and water pollution measures and the like, bringing the total to ¥1,019 million. The economic benefits associated with environmental conservation measures were ¥691 million and included business revenue from recycling activities as real effects.

Moving forward, Casio will accurately ascertain and disclose 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 2018 - March 2019)

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.))		31	320
(1) Pollution prevention cost	Preventing air and noise pollution	2	29
(2) Global environmental conservation cost	Maintenance of energy-saving systems	29	175
(3) Resource circulation cost	Processing, reducing in volume, and recycling of general and industrial waste	0	116

Category by business activity		Environmental investment (¥ million)	Environmental expenses (¥ million) <sup>*1</sup>
	Main initiatives		
Upstream/downstream cost <sup>*2</sup>	Collection and recycling of products, parts, supplies	-	537
Administration cost	Secretariat operation costs, environmental information disclosure	0	156
R&D cost	R&D for reduction of environmental impact	-	2
Social activity cost	Participation in, donations to, and support for environmental conservation organizations	-	4
Total		31	1,019

\*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 2018 - March 2019)

Type of benefit		Amount (¥ million)
Actual benefit (benefit that contributes to profits as a result of the promotion of environmental conservation measures) <sup>*3</sup>		
Profits	Business revenue from recycling of used products, etc.	671
	Cost reduction through energy saving activities	17
Cost reduction	Reduction of waste processing costs arising from resource saving or recycling	3
	Total	691

\*3 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 indicators	Unit	FY2018	FY2019	Environmental conservation effect <sup>*4</sup>
Environmental conservation effect relating to resources used in business activities	Water resources	Thousand m <sup>3</sup>	506	418	88
Environmental conservation effect relating to environment impact and waste generated by business activities	CO <sub>2</sub> emissions <sup>*4</sup>	Tons-CO <sub>2</sub>	36,597	35,796	801
	Waste emissions	Tons	4,653	4,244	409

\*4 The country-specific coefficients published in the GHG Protocol's calculation tool are used in the calculation of CO<sub>2</sub> emissions for electricity. See "Calculation Standards" in the "Environmental Data" section for details.

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