

ESG Data

Scope of coverage : ValueCommerce Co., Ltd. And its main subsidiaries

Period of Time Covered : January 1, 2023 to December 31, 2023

Environment

Items	Unit	FY2022	FY2023	Boundary
Scope 1	t-CO ₂	0	0	Group
Scope 2	t-CO ₂	16	0	
CO ₂ emissions (Scope 1+2)	t-CO ₂	16	0	
Scope 3	t-CO ₂	2,612	3,392	
Category 1: Purchased Products and Services	t-CO ₂	1,936	2,406	
Category 2: Capital Goods	t-CO ₂	641	943	
Category 3: Activities Related to Fuels and Energy not Included in Scope 1 or 2	t-CO ₂	2	0	
Category 5: Waste from Business	t-CO ₂	0	0	
Category 6: Business Trips	t-CO ₂	15	15	
Category 7: Commuting of Employees	t-CO ₂	15	27	
Category 8: Lease Assets (upstream)	t-CO ₂	2	2	
Gross CO ₂ emissions (Scope 1+2+3)	t-CO ₂	2,627	3,392	
Gross energy consumption ※1	GJ	167	181	
CO ₂ emission per energy consumption ※2	t-CO ₂ /GJ	0	0	
Renewable energy consumption	GJ	44	181	
Renewable energy ratio	%	26	100	
Waste	t	2	2	
Green purchasing ratio ※	%	0.5	0.1	
Paper used ※3	t	1	1	
Paper recycling ※4	t	2	2	

※1 Gross energy consumption related to direct emissions of greenhouse gases from own business activities (Scope 1) and indirect emissions from the use of electricity, heat or steam supplied by other companies (Scope 2).

※2 CO₂ emissions (Scope 1 + 2) divided by Gross energy consumption

※3 Ratio of purchases of office automation, PCs, household goods, stationery/office supplies, and furniture/interiors that were identified as products subject to green purchasing.

※4 Amount of copy paper purchased

※5 Amount of recycled paper, magazines, flyers, and documents mailed from other companies

■ Year subject to calculation: January 2022 to December 2022

■ Scope of calculation: ValueCommerce Co., Ltd. and Dynatec inc., the consolidated subsidiary.

■ Scope 2 : The figures for the period from January to September 2022 were calculated using the adjusted emission factors by electric utility company in the "Act on Promotion of Global Warming Countermeasures". The emission factor was calculated as zero for the period from October to December 2022, since 100% of purchased electricity was shifted to electricity with non-fossil certificates.

■ Scope 3: Calculation is made based on the "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (Ver. 2.5 revised for March 2023)" and "Database of Emission Intensity for Calculating Greenhouse Gas Emissions of the Organization Throughout its Supply Chain (Ver. 3.3 revised for March 2023)".

■ Year subject to calculation: January 2023 to December 2023

■ Scope of calculation: ValueCommerce Co., Ltd. and Dynatec inc., the consolidated subsidiary.

■ Scope 2 : The emission factor was calculated as zero since 100% of purchased electricity was electricity with non-fossil certificates.

■ Scope 3: Calculation is made based on the "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (Ver. 2.6 revised for March 2024)" and "Database of Emission Intensity for Calculating Greenhouse Gas Emissions of the Organization Throughout its Supply Chain (Ver. 3.4 revised for March 2024)".

Social

Items		Unit	FY2022	FY2023	Boundary	
Number of employees	Total	Persons	369	370	Group	
	Male		216	226		
	Female		153	144		
Number of employees in managerial positions	Total	Persons	79	82		
	Male		61	60		
	Female		18	22		
Number of employees in managerial positions by job title	Executive Officer	Total	5	5		
		Male	4	4		
		Female	1	1		
	Division or Department Manager	Total	Persons	25		29
		Male		21		22
		Female		4		7
	Team Leader	Total	Persons	49		48
		Male		36		34
		Female		13		14
Number of employees newly appointed to managerial positions	Total	Persons	10	11		
	Male		8	8		
	Female		2	3		

Items		Unit	FY2022	FY2023	Boundary
Number of new employees recruited in Japan	Total	Persons	37	41	Group
	Male		17	29	
	Female		20	12	
Number of new employees recruited in Japan (newly graduated employees)	Total	Persons	9	12	
	Male		4	10	
	Female		5	2	
Number of new employees recruited in Japan (mid-career employees)	Total	Persons	27	29	
	Male		12	19	
	Female		15	10	
Number of new employees recruited in Japan (non-Japanese employees)	Total	Persons	1	0	
	Male		1	0	
	Female		0	0	
Number of employees with disabilities	Total	Persons	2	2	
	Male		0	0	
	Female		2	2	
Ratio of employees with disabilities		%	0.8	0.8	
Number of voluntary resignation	Total	Persons	50	43	
	Male		34	26	
	Female		16	17	
Ratio of voluntary resignation ※		%	13.1	14.7	
Average length of service ※	Total	Years	6.9	7.3	
	Male		8.2	7.3	
	Female		5.5	7.3	
Average age of employees ※	Total	Age	36.5	37.3	
	Male		37.9	38.4	
	Female		34.5	35.8	

Items			Unit	FY2022	FY2023	Boundary
Age Composition of employees ※	20s	Total	Persons	107	100	Group
		Male		49	50	
		Female		58	50	
	30s	Total		133	125	
		Male		78	73	
		Female		55	52	
	40s	Total		99	97	
		Male		72	69	
		Female		27	28	
	50s	Total		29	40	
		Male		19	25	
		Female		10	15	
Number of employees reemployed after retirement	Total	Persons	3	3		
	Male		3	0		
	Female		0	0		
Average number of temporary employees	Total	Persons	8	6		
	Male		4	4		
	Female		4	2		
Average number of non-permanent employees	Temporary staff	Persons	12	19		
	Subcontract employee		58	98		
Number of employees switched from non-permanent or temporary to permanent employment	Total	Persons	0	1		
	Male		0	1		
	Female		0	0		
Average annual salary of employees	Total	Thousand yen	5,519	5,675		
	Male			6,009		
	Female			5,153		
Employee engagement surveys	Frequency	Times	2	2		
Cost of recruitment			Thousand yen	50,197	60,197	
Number of employees using childcare systems	Total	Persons	40	30		
	Male		11	6		
	Female		29	24		

Items		Unit	FY2022	FY2023	Boundary
Utilization of childcare leave	Male	%	27.3	25.0	Group
	Female		100.0	100.0	
	Ratio of returning to work		100.0	100.0	
Number of employees under shorter working hour system for childcare	Total	Persons	29	15	
	Male		8	2	
	Female		21	13	
Number of employees using nursing care leave	Total	Persons	0	0	
	Male		0	0	
	Female		0	0	
Number of employees under shorter working hour system for nursing care	Total	Persons	0	0	
	Male		0	0	
	Female		0	0	
Utilization of paid leave		%	81.3	75.4	
Annual total working hours (average per employee) ※		Hours	1,934	1,977	
Annual hours of overtime worked (average per employee) ※		Hours	162	145	
Number of employees using work-at-home arrangements ※	Total	Persons	368	366	
	Male		221	182	
	Female		146	184	
Utilization of work-at-home arrangements ※		%	99.7	100.0	
Number of employees on leave due to non-work-related illness or injury	Total	Persons	17	16	
	Male		13	10	
	Female		4	6	
Frequency of work-related injury, etc.		Cases	0	1	
Ratio of employees receiving stress check		%	94.1	1.0	
Ratio of employees receiving harassment check		%	100.0	100.0	
Ratio of employees receiving regular medical checkups		%	96.1	1.0	
Ratio of employees with remarks in their medical checkups		%	43.3	57.3	Non-consolidated basis
Average training cost per employee (result)		Thousand yen	55	12	Group

※The above figures are calculated for "full-time employees".

Governance

Items			Unit	FY2022	FY2023	Boundary
Number of directors	Directors (excluding Independent Outside Directors)	Total	Persons	6	6	Non-consolidated basis
		Male		6	6	
		Female		0	0	
	Independent Outside Directors	Total		4	4	
		Male		3	3	
		Female		1	1	
Ratio of Independent Outside Directors on the Board			%	40.0	40.0	
Ratio of female directors on the Board				10.0	10.0	
Director remuneration	Directors (excluding Independent Outside Directors)	Fixed remuneration	Million yen	88	89	
		Performance-based remuneration		18	18	
		Stock-based Remuneration		10	11	
		Total		118	119	
	Independent Outside Directors	Fixed remuneration		28	38	
		Performance-based remuneration		0	0	
		Stock-based Remuneration		0	0	
		Total		28	38	
"Income tax in total" recorded in Consolidated Statement of Income and Comprehensive Income			Million yen	2,513	1,640	Group
Number of reported cases of whistle-blowing			Cases	1	5	
Political donations			Million yen	0	0	
Legal actions regarding corruption, bribery, etc.			Cases	0	0	
Number of violations against codes of business conduct and ethical standards	Wrongful business conduct	Cases	0	0		
	Security violation		0	0		
	Neglect of duty		0	0		
	Disciplinary action		1	0		
	Corruption		0	0		
	Other		4	0		
Number of violations related to human rights abuse and harassment	Human rights violation	Cases	0	0		
	Harassment		1	0		
	Disciplinary action		1	0		
Ratio of employees receiving compliance e-learning			%	100.0	100.0	