

ESG Data

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

Period of Time Covered : January 1, 2024 to December 31, 2024

Environment

Items	Unit	FY2023	FY2024	Boundary
Scope 1	t-CO ₂	0	0	Group
Scope 2	t-CO ₂	0	0	
CO ₂ emissions (Scope 1+2)	t-CO ₂	0	0	
Scope 3	t-CO ₂	3,396	4,298	
Category 1: Purchased Products and Services	t-CO ₂	2,406	3,051	
Category 2: Capital Goods	t-CO ₂	943	1,154	
Category 3: Activities Related to Fuels and Energy not Included in Scope 1 or 2	t-CO ₂	3	4	
Category 5: Waste from Business	t-CO ₂	0	0	
Category 6: Business Trips	t-CO ₂	15	49	
Category 7: Commuting of Employees	t-CO ₂	27	39	
Category 8: Lease Assets (upstream)	t-CO ₂	2	2	
Gross CO ₂ emissions (Scope 1+2+3)	t-CO ₂	3,396	4,298	
Gross energy consumption ※1	GJ	181	192	
CO ₂ emission per energy consumption ※2	t-CO ₂ /GJ	0	0	
Renewable energy consumption	GJ	181	192	
Renewable energy ratio	%	100	100	
Waste	t	2	2	
Green purchasing ratio ※	%	0.1	0.7	
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 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)".

■ Year subject to calculation: January 2024 to December 2024

■ 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. 2.7 revised for March 2025)" and "Database of Emission Intensity for Calculating Greenhouse Gas Emissions of the Organization Throughout its Supply Chain (Ver. 3.5 revised for March 2025)".

Social

Items		Unit	FY2023	FY2024	Boundary
Number of employees	Total	Persons	370	398	Group
	Male		226	233	
	Female		144	165	
Number of employees in managerial positions	Total	Persons	82	94	
	Male		60	71	
	Female		22	23	
Number of employees in managerial positions by job title	Executive Officer	Total	5	4	
		Male	4	3	
		Female	1	1	
	Division or Department Manager	Total	Persons	29	
		Male		22	18
		Female		7	6
	Team Leader	Total	Persons	48	56
		Male		34	40
		Female		14	16
Number of employees newly appointed to managerial positions	Total	Persons	11	11	
	Male		8	10	
	Female		3	1	

Items		Unit	FY2023	FY2024	Boundary
Number of new employees recruited in Japan	Total	Persons	41	59	Group
	Male		29	29	
	Female		12	30	
Number of new employees recruited in Japan (newly graduated employees)	Total	Persons	12	28	
	Male		10	11	
	Female		2	17	
Number of new employees recruited in Japan (mid-career employees)	Total	Persons	29	31	
	Male		19	18	
	Female		10	13	
Number of new employees recruited in Japan (non-Japanese employees)	Total	Persons	0	0	
	Male		0	0	
	Female		0	0	
Number of employees with disabilities	Total	Persons	2	3	
	Male		0	1	
	Female		2	2	
Ratio of employees with disabilities		%	0.8	1.0	
Number of voluntary resignation	Total	Persons	43	21	
	Male		26	12	
	Female		17	9	
Ratio of voluntary resignation ※		%	14.7	5.6	
Average length of service ※	Total	Years	7.3	7.4	
	Male		7.3	7.6	
	Female		7.3	7.3	
Average age of employees ※	Total	Age	37.3	37.2	
	Male		38.4	38.8	
	Female		35.8	35.1	

Items			Unit	FY2023	FY2024	Boundary
Age Composition of employees ※	20s	Total	Persons	100	109	Group
		Male		50	49	
		Female		50	60	
	30s	Total		125	135	
		Male		73	79	
		Female		52	56	
	40s	Total		97	99	
		Male		69	71	
		Female		28	28	
	50s	Total		40	49	
		Male		25	31	
		Female		15	18	
Number of employees reemployed after retirement		Total	Persons	3	2	
		Male		3	2	
		Female		0	0	
Average number of temporary employees		Total	Persons	6	8	
		Male		4	3	
		Female		2	5	
Average number of non-permanent employees		Temporary staff	Persons	19	32	
		Subcontract employee		98	109	
Number of employees switched from non-permanent or temporary to permanent employment		Total	Persons	1	11	
		Male		1	2	
		Female		0	9	
Average annual salary of employees		Total	Thousand yen	5,675	5,813	
		Male		6,009	6,237	
		Female		5,153	5,182	
Employee engagement surveys		Frequency	Times	2	1	
		Respondents	%	93.9	73.3	
Cost of recruitment			Thousand yen	60,197	61,029	
Number of employees using childcare systems		Total	Persons	30	37	
		Male		6	8	
		Female		24	29	

Items		Unit	FY2023	FY2024	Boundary
Utilization of childcare leave	Male	%	25.0	72.7	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	15	17	
	Male		2	1	
	Female		13	16	
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		%	75.4	68.7	
Annual total working hours (average per employee) ※		Hours	1,977	1,977	
Annual hours of overtime worked (average per employee) ※		Hours	144.7978363	144	
Number of employees using work-at-home arrangements ※	Total	Persons	366	398	
	Male		182	233	
	Female		184	165	
Utilization of work-at-home arrangements ※		%	100.0	100.0	
Number of employees on leave due to non-work-related illness or injury	Total	Persons	16	11	
	Male		10	6	
	Female		6	5	
Frequency of work-related injury, etc.		Cases	1	0	
Ratio of employees receiving stress check		%	99.2	100.0	
Ratio of employees receiving harassment check		%	100.0	100.0	
Ratio of employees receiving regular medical checkups		%	99.7	99.7	
Ratio of employees with remarks in their medical checkups		%	57.3	53.2	
Average training cost per employee (result)		Thousand yen	12	78	

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

Governance

Items			Unit	FY2023	FY2024	Boundary
Number of directors	Directors (excluding Independent Outside Directors)	Total	Persons	6	7	Non-consolidated basis
		Male		6	7	
		Female		0	0	
	Independent Outside Directors	Total		4	4	
		Male		3	2	
		Female		1	2	
Ratio of Independent Outside Directors on the Board			%	40.0	36.4%	
Ratio of female directors on the Board				10.0	18.2%	
Director remuneration	Directors (excluding Independent Outside Directors)	Fixed remuneration	Million yen	89	116	
		Performance-based remuneration		18	64	
		Stock-based Remuneration		11	18	
		Total		119	199	
	Independent Outside Directors	Fixed remuneration		38	48	
		Performance-based remuneration		0	0	
		Stock-based Remuneration		0	0	
		Total		38	48	
"Income tax in total" recorded in Consolidated Statement of Income and Comprehensive Income			Million yen	1,640	1,258	
Number of reported cases of whistle-blowing			Cases	5	3	
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		0	0		
	Corruption		0	0		
	Other		0	0		
Number of violations related to human rights abuse and harassment	Human rights violation	Cases	0	0		
	Harassment		0	0		
	Disciplinary action		0	0		
Ratio of employees receiving compliance e-learning			%	100.0	100.0	