

ESG Data

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

Period of Time Covered : January 1, 2025 to December 31, 2025

Environment

| Items | Unit | FY2024 | FY2025 | 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 | 4,298 | 3,454 | |
| Category 1: Purchased Products and Services | t-CO ₂ | 3,051 | 2,601 | |
| Category 2: Capital Goods | t-CO ₂ | 1,154 | 747 | |
| Category 3: Activities Related to Fuels and Energy not Included in Scope 1 or 2 | t-CO ₂ | 4 | 4 | |
| Category 5: Waste from Business | t-CO ₂ | 0 | 0 | |
| Category 6: Business Trips | t-CO ₂ | 49 | 48 | |
| Category 7: Commuting of Employees | t-CO ₂ | 39 | 53 | |
| Category 8: Lease Assets (upstream) | t-CO ₂ | 2 | 1 | |
| Gross CO ₂ emissions (Scope 1+2+3) | t-CO ₂ | 4,298 | 3,454 | |
| Gross energy consumption ※1 | GJ | 192 | 214 | |
| CO ₂ emission per energy consumption ※2 | t-CO ₂ /GJ | 0 | 0 | |
| Renewable energy consumption | GJ | 192 | 214 | |
| Renewable energy ratio | % | 100 | 100 | |
| Waste | t | 2 | 5 | |
| Green purchasing ratio ※ | % | 0.7 | 0.8 | |
| Paper used ※3 | t | 1 | 1 | |
| Paper recycling ※4 | t | 2 | 3 | |

※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 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)".

- Year subject to calculation: January 2025 to December 2025
- Scope of Calculation: ValueCommerce Co., Ltd., its consolidated subsidiaries Dynatech Co., Ltd. (January–March 2025) and BUZMA Co., Ltd. (April–June 2025)
- 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. 2.8)" (revised for March 2026) and "Database of Emission Intensity for Calculating Greenhouse Gas Emissions of the Organization Throughout its Supply Chain (Ver. 3.6)" (revised for March 2026).

Social

| Items | | Unit | FY2024 | FY2025 | Boundary | |
|---|--------------------------------|---------|---------|--------|----------|----|
| Number of employees | Total | Persons | 398 | 376 | Group | |
| | Male | | 233 | 215 | | |
| | Female | | 165 | 161 | | |
| Number of employees in managerial positions | Total | Persons | 94 | 73 | | |
| | Male | | 71 | 52 | | |
| | Female | | 23 | 21 | | |
| Number of employees in managerial positions by job title | Executive Officer | Total | 4 | 3 | | |
| | | Male | 3 | 2 | | |
| | | Female | 1 | 1 | | |
| | Division or Department Manager | Total | Persons | 24 | | 26 |
| | | Male | | 18 | | 19 |
| | | Female | | 6 | 7 | |
| | Team Leader | Total | Persons | 56 | 44 | |
| | | Male | | 40 | 30 | |
| | | Female | | 16 | 14 | |
| Number of employees newly appointed to managerial positions | Total | Persons | 11 | 10 | | |
| | Male | | 10 | 9 | | |
| | Female | | 1 | 1 | | |

| Items | | Unit | FY2024 | FY2025 | Boundary |
|---|--------|---------|--------|--------|----------|
| Number of new employees recruited in Japan | Total | Persons | 59 | 19 | Group |
| | Male | | 29 | 8 | |
| | Female | | 30 | 11 | |
| Number of new employees recruited in Japan (newly graduated employees) | Total | Persons | 28 | 11 | |
| | Male | | 11 | 3 | |
| | Female | | 17 | 8 | |
| Number of new employees recruited in Japan (mid-career employees) | Total | Persons | 31 | 8 | |
| | Male | | 18 | 5 | |
| | Female | | 13 | 3 | |
| 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 | 3 | 4 | |
| | Male | | 1 | 3 | |
| | Female | | 2 | 1 | |
| Ratio of employees with disabilities | | % | 1.0 | 1.6 | |
| Number of voluntary resignation | Total | Persons | 21 | 51 | |
| | Male | | 12 | 25 | |
| | Female | | 9 | 26 | |
| Ratio of voluntary resignation ※ | | % | 5.6 | 14.9 | |
| Average length of service ※ | Total | Years | 7.4 | 6.1 | |
| | Male | | 7.6 | 6.1 | |
| | Female | | 7.3 | 6.1 | |
| Average age of employees ※ | Total | Age | 37.2 | 38.0 | |
| | Male | | 38.8 | 40.1 | |
| | Female | | 35.1 | 35.2 | |

| Items | | | Unit | FY2024 | FY2025 | Boundary |
|--|-----|----------------------|--------------|--------|--------|----------|
| Age Composition of employees ※ | 20s | Total | Persons | 109 | 97 | Group |
| | | Male | | 49 | 40 | |
| | | Female | | 60 | 57 | |
| | 30s | Total | | 135 | 129 | |
| | | Male | | 79 | 68 | |
| | | Female | | 56 | 61 | |
| | 40s | Total | | 99 | 97 | |
| | | Male | | 71 | 70 | |
| | | Female | | 28 | 27 | |
| | 50s | Total | | 49 | 57 | |
| | | Male | | 31 | 41 | |
| | | Female | | 18 | 16 | |
| Number of employees reemployed after retirement | | Total | Persons | 2 | 2 | |
| | | Male | | 2 | 2 | |
| | | Female | | 0 | 0 | |
| Average number of temporary employees | | Total | Persons | 8 | 15 | |
| | | Male | | 3 | 4 | |
| | | Female | | 5 | 11 | |
| Average number of non-permanent employees | | Temporary staff | Persons | 32 | 28 | |
| | | Subcontract employee | | 109 | 78 | |
| Number of employees switched from non-permanent or temporary to permanent employment | | Total | Persons | 11 | 6 | |
| | | Male | | 2 | 2 | |
| | | Female | | 9 | 4 | |
| Average annual salary of employees | | Total | Thousand yen | 5,813 | 5,887 | |
| | | Male | | 6,237 | 6,365 | |
| | | Female | | 5,182 | 5,194 | |
| Employee engagement surveys | | Frequency | Times | 1 | 0 | |
| | | Respondents | % | 73.27 | — | |
| Cost of recruitment | | | Thousand yen | 61,029 | 8,613 | |
| Number of employees using childcare systems | | Total | Persons | 37 | 46 | |
| | | Male | | 8 | 13 | |
| | | Female | | 29 | 33 | |

| Items | | Unit | FY2024 | FY2025 | Boundary |
|--|----------------------------|--------------|--------|--------|----------|
| Utilization of childcare leave | Male | % | 72.7 | 90.9 | 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 | 17 | 20 | |
| | Male | | 1 | 1 | |
| | Female | | 16 | 19 | |
| Number of employees using nursing care leave | Total | Persons | 0 | 1 | |
| | Male | | 0 | 1 | |
| | 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 | | % | 68.7 | 83.5 | |
| Annual total working hours (average per employee) ※ | | Hours | 1,977 | 1,934 | |
| Annual hours of overtime worked (average per employee) ※ | | Hours | 144 | 131 | |
| Number of employees using work-at-home arrangements ※ | Total | Persons | 398 | 376 | |
| | Male | | 233 | 215 | |
| | Female | | 165 | 161 | |
| 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 | 11 | 17 | |
| | Male | | 6 | 8 | |
| | Female | | 5 | 9 | |
| Frequency of work-related injury, etc. | | Cases | 0 | 0 | |
| Ratio of employees receiving stress check | | % | 100.0 | 100.0 | |
| Ratio of employees receiving harassment check | | % | 100.0 | 100.0 | |
| Ratio of employees receiving regular medical checkups | | % | 99.7 | 100.0 | |
| Ratio of employees with remarks in their medical checkups | | % | 53.2 | 17.1 | |
| Average training cost per employee (result) | | Thousand yen | 78 | 72 | |

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

Governance

| Items | | | Unit | FY2024 | FY2025 | Boundary |
|---|---|--------------------------------|-------------|--------|--------|------------------------|
| Number of directors | Directors (excluding Independent Outside Directors) | Total | Persons | 7 | 6 | Non-consolidated basis |
| | | Male | | 7 | 6 | |
| | | Female | | 0 | 0 | |
| | Independent Outside Directors | Total | | 4 | 4 | |
| | | Male | | 2 | 2 | |
| | | Female | | 2 | 2 | |
| Ratio of Independent Outside Directors on the Board | | | % | 36.4 | 40.0 | |
| Ratio of female directors on the Board | | | | 18.2 | 20.0 | |
| Director remuneration | Directors (excluding Independent Outside Directors) | Fixed remuneration | Million yen | 116 | 126 | |
| | | Performance-based remuneration | | 64 | 66 | |
| | | Stock-based Remuneration | | 18 | 12 | |
| | | Total | | 199 | 205 | |
| | Independent Outside Directors | Fixed remuneration | | 48 | 39 | |
| | | Performance-based remuneration | | 0 | 0 | |
| | | Stock-based Remuneration | | 0 | 0 | |
| | | Total | | 48 | 39 | |
| "Income tax in total" recorded in Consolidated Statement of Income and Comprehensive Income | | | Million yen | 1,258 | 655 | Group |
| Number of reported cases of whistle-blowing | | | Cases | 3 | 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 | |