

Environmental Accounting



Outline

The Kikkoman Group has published its investment in and expenditure on environmental preservation as well as their benefits since FY2001 (and Kikkoman Corp. has done so since FY2000) in accordance with the Environmental Accounting

Guidelines provided by the Ministry of the Environment of Japan. This report compiles environmental accounting data for FY2009 submitted by each Group company, and provides a review and analysis for each company's performance.

Scope of Reporting

Kikkoman Corp.*1, Nippon Del Monte Corp.*2, Manns Wine Co., Ltd., FoodChemifa Co., Ltd., KIKKOMAN FOODS, INC. (KFI), KIKKOMAN (S) PTE.LTD. (KSP), KIKKOMAN FOODS EUROPE B.V. (KFE)April 1, 2008 - March 31, 2009
Tone Coca-Cola Bottling Co., Ltd., Eatsia Co., Ltd. January 1, 2008 - December 31, 2008

*1 Environmental accounting data of Kikkoman Corp's include those of Hokkaido Kikkoman Company, Nagareyama Kikkoman Company, Heisei Foods Company and Edogawa Foods Company.

*2 Environmental accounting data of Nippon Del Monte Corp include those of Tohoku Del Monte Corp.

Summary of Data Submitted by Reporting Companies

Investment in and Expenditure on Environmental Preservation

(Rounded off to nearest million yen)

| Category | Kikkoman Corp. | | Nippon Del Monte Corp. | | Manns Wine Co., Ltd. | | Tone Coca-Cola Bottling Co., Ltd. | | Eatsia Co., Ltd. | |
|--|----------------|-------------|------------------------|-------------|----------------------|-------------|-----------------------------------|-------------|------------------|-------------|
| | Investment | Expenditure | Investment | Expenditure | Investment | Expenditure | Investment | Expenditure | Investment | Expenditure |
| Business Area Costs | 106 | 850 | 3 | 217 | 13 | 30 | 608 | 691 | | 61 |
| Pollution Prevention | 70 | 322 | 1 | 147 | 13 | 14 | 6 | 62 | | 29 |
| Global Environmental Conservation | | 64 | 2 | 1 | | 2 | 600 | 562 | | |
| Resource Circulation | 36 | 464 | | 69 | | 14 | 2 | 67 | | 32 |
| Upstream/Downstream Costs | | 132 | | | | | 1 | 243 | | 1 |
| Distribution | | 132 | | | | | 1 | 243 | | 1 |
| Administrative Costs | | 221 | | 14 | | 10 | | 41 | | 9 |
| Environmental Preservation | | 221 | | 14 | | 10 | | 41 | | 9 |
| R&D Cost | | 90 | | | | | | | | |
| R&D | | 90 | | | | | | | | |
| Social Activities Costs | | 17 | | | | | | 14 | | |
| Nature Preservation, Supporting Environmental Preservation Organizations and Local Communities | | 17 | | | | | | 14 | | |
| Environmental Remediation Costs | | | | | | | | | | |
| Restoration Costs of Environmental Damage, Payments for Settlements, Reserve Funds | | | | | | | | | | |
| Total | 106 | 1,310 | 3 | 231 | 13 | 40 | 609 | 989 | 0 | 71 |

| Category | FoodChemifa Co., Ltd. | | KFI | | KSP | | KFE | | Total | |
|--|-----------------------|-------------|------------|-------------|------------|-------------|------------|-------------|------------|-------------|
| | Investment | Expenditure | Investment | Expenditure | Investment | Expenditure | Investment | Expenditure | Investment | Expenditure |
| Business Area Costs | 267 | 313 | 24 | 166 | 5 | 10 | | 29 | 1,026 | 2,367 |
| Pollution Prevention | 22 | 68 | 10 | 130 | 3 | 7 | | 24 | | |
| Global Environmental Conservation | 174 | 15 | 14 | 11 | 2 | 2 | | | | |
| Resource Circulation | 71 | 230 | | 25 | | 1 | | 5 | | |
| Upstream/Downstream Costs | | | | 1 | | | | | 1 | 377 |
| Distribution | | | | 1 | | | | | | |
| Administrative Costs | 25 | 179 | | 30 | | 1 | | 6 | 25 | 511 |
| Environmental Preservation | 25 | 179 | | 30 | | 1 | | 6 | | |
| R&D Cost | | | | | | | | | 0 | 90 |
| R&D | | | | | | | | | | |
| Social Activities Costs | | 3 | | | | 1 | | 6 | 0 | 41 |
| Nature Preservation, Supporting Environmental Preservation Organizations and Local Communities | | 3 | | | | 1 | | 6 | | |
| Environmental Remediation Costs | | | | | | | | | 0 | 0 |
| Restoration Costs of Environmental Damage, Payments for Settlements, Reserve Funds | | | | | | | | | | |
| Total | 292 | 495 | 24 | 197 | 5 | 12 | 0 | 41 | 1,052 | 3,386 |



Environmental Preservation Benefits

(Rounded off to nearest million yen)

| Benefit Category | Kikkoman Corp. | Nippon Del Monte Corp. | Manns Wine Corp. | Tone Coca-Cola Bottling Co., Ltd. | Eatsia Co., Ltd. | FoodChemifa Co., Ltd. | KFI | KSP | KFE | Total |
|---|----------------|------------------------|------------------|-----------------------------------|------------------|-----------------------|-----------|----------|----------|------------|
| Energy Use Reduction | 10 | 10 | 0 | 0 | 2 | 5 | -2 | 0 | -1 | 24 |
| Energy (fossil fuel) use control | 10 | — | — | — | — | — | — | — | — | 10 |
| Waste and byproduct reduction | 10 | 3 | -1 | 2 | 2 | 2 | 3 | 0 | 0 | 21 |
| Waste and byproduct control (recycling) | 91 | 18 | 3 | 17 | 18 | 60 | 34 | 5 | 5 | 251 |
| Total | 121 | 31 | 2 | 19 | 22 | 67 | 35 | 5 | 4 | 306 |

Converting Environmental Preservation Benefits into Yen

To obtain monetary values of the benefits gained from investment in and expenditure on environmental preservation, reductions in environmental loads of energy use and of waste and byproduct discharge were first converted into their equivalents in CO₂ emissions, which were then used for the final conversion into monetary values.

Environmental load converted into CO₂ x CO₂ value

1. Convert reductions in environmental loads of energy use and of waste and byproduct discharge into their equivalents in CO₂ emissions, using the formula provided in the 2004 Edition of "Environment Activity Evaluation Program" published by the Ministry of the Environment of Japan.
2. From the converted CO₂, the CO₂ value was multiplied and the result was converted into monetary values.

CO₂ value: The Nikkei-JBIC Carbon Quotation Index average rate (simple average) of 2,420.2yen/t-CO₂ for FY2009 was used.

Terms Relating to Environmental Preservation Benefits

● Energy Use Reduction

A change in the monetary value of total use of energy, such as heavy oil, electricity, gas and gasoline, from FY2008 to FY2009 is considered to be a benefit.

● Energy (fossil fuel) Use Control

The energy (fossil fuel) use control is obtained from the amount of soy sauce oil, which is of vegetable origin, burned in place of grade-A heavy oil (fossil fuel). Soy sauce, one of key products of the Kikkoman Group, is made from vegetables (soy beans and wheat). Its production process generates soy sauce cake and oil. The Group used both soy sauce cake and oil as fuel from 1987 up to FY2007 and has been using soy sauce oil as fuel. CO₂ emissions from burning plants or products of plant origin are considered to be offset by the carbon dioxide assimilation that occurs when live plants absorb CO₂ from the air. Therefore, the use of fuel of vegetable origin can be taken as an energy (fossil fuel) use control benefit.

● Waste and Byproduct Reduction

A change in monetary value obtained from an equivalent in CO₂ converted from environmental loads of waste and byproduct discharge from FY2008 to FY2009 is considered to be a benefit. The Kikkoman Group includes valuable metal and recycled materials in wastes and byproducts, with the exception of soy sauce oil used as fuel. However, wastes that do not generate CO₂ when burned, such as cans, iron scraps, glass waste and pottery waste, are not included in wastes, as they are considered to be unburnable.

● Waste and Byproduct Control (recycling) Benefit

When burnable wastes are recycled without combustion treatment, it is considered that a reduction in CO₂ emissions is achieved by avoiding the need to burn such wastes. Therefore, the amount of recycled wastes and byproducts is considered to be a waste and byproduct control (recycling) benefit.

Kikkoman Corporation



Company Overview

Head Office: 250 Noda, Noda-shi, Chiba 278-8601, Japan
 Factories: Noda Factory (Chiba Prefecture) and Takasago Factory (Hyogo Prefecture)
 Established: 1917
 Paid-in Capital: ¥11,599,000,000
 Major Products: Kikkoman soy sauce and soy sauce derivative products
 Website: <http://www.kikkoman.com>

Environmental Performance Review for FY2009

● Investment in Environmental Preservation

In FY2009, Kikkoman Corp. invested ¥106 million in environmental preservation, a decrease of ¥152 million from the previous fiscal year. The decrease was attributed primarily to the fact that Kikkoman's capital investment in compact boilers, a wastewater-treatment facility and equipment for processing soy sauce cake had completed.

● Expenditure on Environmental Preservation

Kikkoman Corp's environmental preservation expenditure for FY2009 was ¥1,310 million, a decrease of ¥465 million from FY2008. This was primarily because Kikkoman spent less on resource circulation relating to disposal of industrial waste.

● Environmental Preservation Benefits

The environmental preservation benefits of Kikkoman Corp. for FY2009 increased ¥18 million to ¥121 million from the previous fiscal year. This was primarily due to an increase in energy use reduction and waste reduction benefit.

Environmental Accounting

These environmental accounting data include those of the spun-off Hokkaido Kikkoman Company, Nagareyama Kikkoman Company, Heisei Foods Company and Edogawa Foods Company.

Investment in and Expenditure on Environmental Preservation

(Rounded off to nearest million yen)

| Category | Investment | Expenditure |
|--|------------|--------------|
| Business Area Costs | 106 | 850 |
| Pollution Prevention | 70 | 322 |
| Global Environmental Conservation | | 64 |
| Resource Circulation | 36 | 464 |
| Upstream/Downstream Costs | | 132 |
| Distribution | | 132 |
| Administrative Costs | | 221 |
| Environmental Preservation | | 221 |
| R&D Cost | | 90 |
| R&D | | 90 |
| Social Activities Costs | | 17 |
| Nature Preservation, Supporting Environmental Preservation Organizations and Local Communities | | 17 |
| Environmental Remediation Costs | | |
| Restoration Costs of Environmental Damage, Payments for Settlements, Reserve Funds | | |
| Total | 106 | 1,310 |

Environmental Preservation Benefits

(Rounded off to the nearest unit)

| Benefits | Benefit amount (million yen) | Remarks (CO ₂ t/y) |
|---|------------------------------|-------------------------------|
| Energy Use Reduction | 10 | 3,951 (reduction) |
| Energy (fossil fuel) use control | 10 | 4,018 (control) |
| Waste and byproduct reduction | 10 | 4,148 (reduction) |
| Waste and byproduct control (recycling) | 91 | 37,615 (control) |
| Total | 121 | 49,732 |



Environmental Preservation Benefits

Energy Use Reduction Benefit (Environmental loads by energy type in terms of CO₂)

| Energy | Discharge Coefficient | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|-----------------|---|--------------------------|------------------------|--------------------------|------------------------|-------------------------------|------------------|
| | | Consumption | in CO ₂ t/y | Consumption | in CO ₂ t/y | | |
| Heavy Oil (A) | 2.710 CO ₂ t/kℓ | 9,342 kℓ | 25,317 | 10,207 kℓ | 27,661 | -2,344 | 91.5 |
| Kerosene | 2.492 CO ₂ t/kℓ | 6 kℓ | 15 | 6 kℓ | 15 | 0 | 100.0 |
| Electricity | 0.000378 CO ₂ t/kwh | 46,229,000 kwh | 17,475 | 48,578,000 kwh | 18,362 | -888 | 95.2 |
| Gas | 0.002108 CO ₂ t/m ³ | 3,955,000 m ³ | 8,337 | 4,123,000 m ³ | 8,691 | -354 | 95.9 |
| Purchased Steam | ※1 | 42,443 t | 7,059 | 44,636 t | 7,424 | -365 | 95.1 |
| Total | | | 58,203 | | 62,154 | -3,951 | 93.6 |

Energy (fossil fuel) Use Control Benefit (used as energy sources)

| | Discharge Coefficient CO ₂ t/y | FY2009 | |
|------------------------|---|-----------------|------------------------|
| | | Consumption t/y | in CO ₂ t/y |
| Soy Sauce Oil (fuel)※2 | 2,700 | 1,488 | 4,018 |

Waste and Byproduct Reduction Benefit (Environmental loads by waste and byproduct type in terms of CO₂) Excluding those effectively re-used

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|-----------------------|---|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Discharge t/y | In CO ₂ t/y | Discharge t/y | In CO ₂ t/y | | |
| Plastics | 2.600 | 224 | 582 | 270 | 702 | -120 | 83.0 |
| Cardboard, Wood Chips | 1.650 | 216 | 356 | 242 | 399 | -43 | 89.3 |
| Waste Oil | 2.900 | 282 | 818 | 510 | 1,479 | -661 | 55.3 |
| Sludge | 1.100 | 4,876 | 5,364 | 5,580 | 6,138 | -774 | 87.4 |
| Plant Residues | 2.442 | 473 | 1,155 | 1,237 | 3,021 | -1,866 | 38.2 |
| Garbage | 2.442 | 448 | 1,094 | 728 | 1,778 | -684 | 61.5 |
| Unburnable Wastes | 0 | 136 | – | 185 | – | – | 73.5 |
| Total | | 6,655 | 9,369 | 8,752 | 13,517 | -4,148 | 69.3 |

Waste and Byproduct Control (Recycling) Benefit (Volume of recycled wastes and byproducts in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2009 | | | | Recycling Rate % | Recycled Volume in CO ₂ t/y |
|---|---|---------------|------------------------|---------------|-------------|------------------|--|
| | | Discharge t/y | In CO ₂ t/y | Recycled ty | | | |
| Plastics | 2.600 | 224 | 582 | 222 | 99.1 | 577 | |
| Cardboard, Wood Chips | 1.650 | 216 | 356 | 216 | 100.0 | 356 | |
| Waste Oil | 2.900 | 282 | 818 | 188 | 66.7 | 545 | |
| Soy Sauce Cake (feed)※2 | 1.180 | 21,370 | 25,217 | 21,370 | 100.0 | 25,217 | |
| Soy Sauce Oil (Fish feed and other use)※2 | 2.700 | 1,079 | 2,913 | 1,079 | 100.0 | 2,913 | |
| Sweet Sake Cake (feed)※2 | 1.080 | 575 | 621 | 575 | 100.0 | 621 | |
| Sludge | 1.100 | 4,876 | 5,364 | 4,876 | 100.0 | 5,364 | |
| Plant Residues | 2.442 | 473 | 1,155 | 466 | 98.5 | 1,138 | |
| Garbage | 2.442 | 448 | 1,094 | 362 | 80.8 | 884 | |
| Unburnable Wastes | 0 | 136 | – | 136 | 100.0 | – | |
| Total | | 29,679 | 38,120 | 29,490 | 99.4 | 37,615 | |

Other Environmental Loads

Volumes of Water Usage and Air Pollutant Discharge (NO_x and SO_x) in the Production Sector

| | FY2009 | FY2008 | Change | FY2008/ FY2007 % |
|--------------------|--------------|--------------|-------------|------------------|
| Water | 3,130,000 kℓ | 3,277,000 kℓ | -147,000 kℓ | 95.5 |
| NO _x ※3 | 31,945 kg | 34,103 kg | -2,158 kg | 93.7 |
| SO _x ※3 | 11,164 kg | 12,198 kg | -1,034 kg | 91.5 |

※1 Converted to an equivalent of CO₂ emissions in accordance with the report published by Kansai Bureau of Economy, Trade and Industry—0.16632 for FY2009 and 0.166323 for FY2008.

※2 Discharge coefficients of soy sauce cake, soy sauce oil and sweet sake cake are determined by the Kikkoman Group.

※3 Excluding soy sauce oil burned as fuel.

Nippon Del Monte Corporation



Company Overview

Head Office: 1-1, Nishi-shimbashi 2-chome, Minato-ku, Tokyo 105-8428, Japan

Factories: Nagano Factory (Nagano Prefecture), Gunma Factory (Gunma Prefecture), Fukushima Factory (Fukushima Prefecture), Iwate Factory (Iwate Prefecture) and Kijimadaira Factory (Nagano Prefecture)

Established: 1961

Paid-in Capital: ¥900,000,000

Major Products: Tomato ketchup, tomato juice, vegetable juice and Kikkoman sauce

Website: <http://www.delmonte.co.jp/english/index.html>

Environmental Performance Review for FY2009

● Investment in Environmental Preservation

In FY2009, Nippon Del Monte Corp. invested ¥3 million in environmental preservation, a decrease of ¥44 million from the previous fiscal year. A major investment item was the improvement of energy-saving equipment in the Gunma Factory.

● Expenditure on Environmental Preservation

Nippon Del Monte Corp's environmental preservation expenditure for FY2009 was ¥231 million, a decrease of ¥35 million from FY2008. This was primarily because the company did not need to spend large amounts of expenditure due to improvement of the waste water treatment and air-pollution Prevention facilities of Fukushima Factory.

● Environmental Preservation Benefits

The environmental preservation benefits of Nippon Del Monte Corp. was ¥31 million, an increase of ¥11 million from the previous fiscal year.

This increase was mainly attributable to the increase of energy use reduction.

Environmental Accounting

This environmental accounting data include those of spun-off Tohoku Del Monte Corp. (Iwate Prefecture).

Investment in and Expenditure on Environmental Preservation

(Rounded off to nearest million yen)

| Category | Investment | Expenditure |
|--|------------|-------------|
| Business Area Costs | 3 | 217 |
| Pollution Prevention | 1 | 147 |
| Global Environmental Conservation | 2 | 1 |
| Resource Circulation | | 69 |
| Upstream/Downstream Costs | | |
| Distribution | | |
| Administrative Costs | | 14 |
| Environmental Preservation | | 14 |
| R&D Cost | | |
| R&D | | |
| Social Activities Costs | | |
| Nature Preservation, Supporting Environmental Preservation Organizations and Local Communities | | |
| Environmental Remediation Costs | | |
| Restoration Costs of Environmental Damage, Payments for Settlements, Reserve Funds | | |
| Total | 3 | 231 |

Environmental Preservation Benefits

(Rounded off to the nearest unit)

| Benefits | Benefit amount (million yen) | Remarks (CO ₂ t/y) |
|---|------------------------------|-------------------------------|
| Energy Use Reduction | 10 | 4,135 (reduction) |
| Waste and byproduct reduction | 3 | 1,423 (reduction) |
| Waste and byproduct control (recycling) | 18 | 7,320 (control) |
| Total | 31 | 12,878 |



Environmental Preservation Benefits

Energy Use Reduction Benefit (Environmental loads by energy type in terms of CO₂)

| Energy | Discharge Coefficient | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|---------------|--|---------------------------|------------------------|--------------------------|------------------------|-------------------------------|------------------|
| | | Consumption | in CO ₂ t/y | Consumption | in CO ₂ t/y | | |
| Heavy Oil (A) | 2.710 CO ₂ :t/kℓ | 7,433 kℓ | 20,143 | 9,325 kℓ | 25,271 | -5,127 | 79.7 |
| Light Oil | 2.624 CO ₂ :t/kℓ | 12 kℓ | 31 | 14 kℓ | 38 | -6 | 83.5 |
| Kerosene | 2.492 CO ₂ :t/kℓ | 21 kℓ | 52 | 60 kℓ | 150 | -97 | 35.0 |
| Electricity | 0.000378 CO ₂ :t/kwh | 19,794,000 m ³ | 7,482 | 20,145,000 kwh | 7,615 | -133 | 98.3 |
| LPG | 3.002 CO ₂ :t/kℓ | 1 t | 3 | 1 t | 3 | 0 | 100.0 |
| Gas | 0.002108 CO ₂ :t/m ³ | 1,865,000 m ³ | 3,931 | 1,269,000 m ³ | 2,675 | 1,256 | 147.0 |
| Gasoline | 2.322 CO ₂ :t/kℓ | 50 kℓ | 116 | 62 kℓ | 144 | -28 | 80.6 |
| Total | | | 31,760 | | 35,895 | -4,135 | 88.5 |

Waste and Byproduct Reduction Benefit (Environmental loads by waste and byproduct type in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|------------------------------------|---|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Discharge t/y | In CO ₂ t/y | Discharge t/y | In CO ₂ t/y | | |
| Plastics | 2.600 | 226 | 588 | 281 | 731 | -143 | 80.4 |
| Cardboard, Wood Chips | 1.650 | 449 | 741 | 439 | 724 | 16 | 102.3 |
| Waste Oil | 2.900 | 2 | 6 | 12 | 35 | -29 | 16.7 |
| Pressed Apple Lees [※] | 1.470 | 223 | 328 | 387 | 569 | -241 | 57.6 |
| Pressed Tomato Lees [※] | 2.149 | 218 | 468 | 188 | 404 | 64 | 116.0 |
| Used Green Tea Leaves [※] | 1.789 | 555 | 993 | 581 | 1,039 | -47 | 95.5 |
| Sludge | 1.100 | 1,745 | 1,920 | 1,806 | 1,987 | -67 | 96.6 |
| Plant Residues | 2.442 | 924 | 2,256 | 1,336 | 3,263 | -1,006 | 69.2 |
| Garbage | 2.442 | 45 | 110 | 33 | 81 | 29 | 136.4 |
| Unburnable Wastes | 0 | 995 | - | 1,022 | - | - | 97.4 |
| Total | | 5,382 | 7,409 | 6,085 | 8,832 | -1,423 | 83.9 |

Waste and Byproduct Control (Recycling) Benefit (Volume of recycled wastes and byproducts in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2009 | | | | | |
|--|---|---------------|------------------------|--------------|------------------|--|--|
| | | Discharge t/y | In CO ₂ t/y | Recycled t/y | Recycling Rate % | Recycled Volume in CO ₂ t/y | |
| Plastics | 2.600 | 226 | 588 | 226 | 100.0 | 588 | |
| Cardboard, Wood Chips | 1.650 | 449 | 741 | 447 | 99.6 | 738 | |
| Waste Oil | 2.900 | 2 | 6 | 2 | 100.0 | 6 | |
| Pressed Apple Lees (feed) [※] | 1.470 | 223 | 328 | 223 | 100.0 | 328 | |
| Pressed Tomato Lees (feed) [※] | 2.149 | 218 | 468 | 218 | 100.0 | 468 | |
| Used green Tea Leaves (compost) [※] | 1.789 | 555 | 993 | 555 | 100.0 | 993 | |
| Sludge | 1.100 | 1,745 | 1,920 | 1,745 | 100.0 | 1,920 | |
| Plant Residues | 2.442 | 924 | 2,256 | 918 | 99.4 | 2,242 | |
| Garbage | 2.442 | 45 | 110 | 16 | 35.6 | 39 | |
| Unburnable Waste | 0 | 995 | - | 995 | 100.0 | - | |
| Total | | 5,382 | 7,409 | 5,345 | 99.3 | 7,320 | |

Other Environmental Loads

Volumes of Water Usage and Air Pollutant Discharge (NO_x and SO_x)

| | FY2009 | FY2008 | Change | FY2009/ FY2008 % |
|-----------------|--------------|--------------|-------------|------------------|
| Water | 2,788,000 kℓ | 3,016,000 kℓ | -228,000 kℓ | 92.4 |
| NO _x | 19,382 kg | 21,707 kg | -2,325 kg | 89.3 |
| SO _x | 8,890 kg | 11,154 kg | -2,264 kg | 79.7 |

※ Discharge coefficients of pressed apple lees, pressed tomato lees and used green tea leaves are determined by the Kikkoman Group.



Company Overview

Head Office: 1-1, Nishi-shimbashi 2-chome, Minato-ku, Tokyo
105-8428, Japan

Factories: Katsunuma Winery (Yamanashi Prefecture) and
Komoro Winery (Nagano Prefecture)

Established: 1962

Paid-in Capital: ¥900,000,000

Major Products: Wine and brandy

Website: <http://www.kikkoman.co.jp/manns/>

Environmental Performance Review for FY2009

● Investment in Environmental Preservation

In FY2009, Manns Wine Co., Ltd. invested ¥13 million in environmental preservation, an increase of ¥1 million from the previous year. A major investment item was the addition of water supply and wastewater treatment facilities at Katsunuma and Komoro Wineries.

● Expenditure on Environmental Preservation

Manns Wine Co., Ltd.'s environmental preservation expenditure for FY2009 was ¥40 million, an increase of ¥2 million from FY2008. This was primarily due to an increase in water conservation and an increase in expenditures of management activities cost for ISO14001.

● Environmental Preservation Benefits

The environmental preservation benefits of Manns Wine Co., Ltd. was ¥2 million, a ¥1 million decrease from the previous fiscal year. This was primarily due to an increase of waste.

Environmental Accounting

Investment in and Expenditure on Environmental Preservation

(Rounded off to nearest million yen)

| Category | Investment | Expenditure |
|--|------------|-------------|
| Business Area Costs | 13 | 30 |
| Pollution Prevention | 13 | 14 |
| Global Environmental Conservation | | 2 |
| Resource Circulation | | 14 |
| Upstream/Downstream Costs | | |
| Distribution | | |
| Administrative Costs | | 10 |
| Environmental Preservation | | 10 |
| R&D Cost | | |
| R&D | | |
| Social Activities Costs | | |
| Nature Preservation, Supporting Environmental Preservation Organizations and Local Communities | | |
| Environmental Remediation Costs | | |
| Restoration Costs of Environmental Damage, Payments for Settlements, Reserve Funds | | |
| Total | 13 | 40 |

Environmental Preservation Benefits

(Rounded off to the nearest unit)

| Benefits | Benefit amount (million yen) | Remarks (CO ₂ t/y) |
|---|------------------------------|-------------------------------|
| Energy Use Reduction | 0 | 59 (reduction) |
| Waste and byproduct reduction | -1 | -265 (increase) |
| Waste and byproduct control (recycling) | 3 | 1,403 (control) |
| Total | 2 | 1,197 |



Environmental Preservation Benefits

Energy Use Reduction Benefit (Environmental loads by energy type in terms of CO₂)

| Energy | Discharge Coefficient | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|---------------|--------------------------------|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Consumption | in CO ₂ t/y | Consumption | in CO ₂ t/y | | |
| Heavy Oil (A) | 2.710 CO ₂ t/kℓ | 294 kℓ | 797 | 288 kℓ | 780 | 17 | 102.1 |
| Electricity | 0.000378 CO ₂ t/kwh | 2,992,000 kwh | 1,131 | 3,191,000 kwh | 1,206 | -75 | 93.8 |
| Total | | | 1,928 | | 1,987 | -59 | 97.0 |

Waste and Byproduct Reduction Benefit (Environmental loads by waste and byproduct type in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|-----------------------|---|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Discharge t/y | In CO ₂ t/y | Discharge t/y | In CO ₂ t/y | | |
| Plastics | 2.600 | 20 | 52 | 20 | 52 | 0 | 100.0 |
| Cardboard, Wood Chips | 1.650 | 31 | 51 | 36 | 59 | -8 | 86.1 |
| Sludge | 1.100 | 263 | 289 | 279 | 307 | -18 | 94.3 |
| Plant Residues | 2.442 | 433 | 1,057 | 314 | 767 | 290 | 137.9 |
| Garbage | 2.442 | 3 | 7 | 3 | 7 | 0 | 100.0 |
| Unburnable Wastes | 0 | 175 | - | 178 | - | - | 98.3 |
| Total | | 925 | 1,456 | 830 | 1,192 | 265 | 122.1 |

Waste and Byproduct Control (Recycling) Benefit (Volume of recycled wastes and byproducts in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2009 | | | | |
|-----------------------|---|---------------|------------------------|--------------|------------------|--|
| | | Discharge t/y | In CO ₂ t/y | Recycled t/y | Recycling Rate % | Recycled Volume in CO ₂ t/y |
| Plastics | 2.600 | 20 | 52 | 4 | 20.0 | 10 |
| Cardboard, Wood Chips | 1.650 | 31 | 51 | 31 | 100.0 | 51 |
| Sludge | 1.100 | 263 | 289 | 263 | 100.0 | 289 |
| Plant Residues | 2.442 | 433 | 1,057 | 431 | 99.5 | 1,053 |
| Garbage | 2.442 | 3 | 7 | 0 | 0 | 0 |
| Unburnable Wastes | 0 | 175 | - | 174 | 99.4 | - |
| Total | | 925 | 1,457 | 903 | 97.6 | 1,403 |

Other Environmental Loads

Volumes of Water Usage and Air Pollutant Discharge (NO_x and SO_x)

| | FY2009 | FY2008 | Change | FY2009/ FY2008 % |
|-----------------|------------|------------|------------|------------------|
| Water | 341,000 kℓ | 400,000 kℓ | -59,000 kℓ | 85.3 |
| NO _x | 1,306 kg | 1,355 kg | -49 kg | 96.4 |
| SO _x | 351 kg | 344 kg | 7 kg | 102.0 |



Company Overview

Head Office: 310 Nakane, Noda-shi, Chiba 278-8686, Japan
 Established: 1962
 Paid-in Capital: ¥1,600,000,000
 Major Products: Soft drinks, sports beverages and coffee drinks
 Website: <http://www.tone.ccbc.co.jp/>

Environmental Performance Review for FY2008

● Investment in Environmental Preservation

In FY2008, Tone Coca-Cola Bottling Co., Ltd. invested ¥609 million in environmental preservation, a decrease of ¥301 million from the previous year. The decrease was attributed primarily to the fact that capital investment in establishing automated warehouses had been completed.

● Expenditure on Environmental Preservation

Tone Coca-Cola Bottling Co., Ltd.'s environmental preservation expenditure for FY2008 was ¥989 million, a decrease of ¥48 million compared to FY2007. This was primarily due to the fact that the company spent less on waste control by improving measures on collecting empty containers from the market and separating them.

● Environmental Preservation Benefits

The environmental preservation benefits of Tone Coca-Cola Bottling Co., Ltd. was ¥19 million, the same amount as FY2007. There was an increase in waste reduction benefits but also a decrease in spending for waste and byproduct control (recycling) benefits.

Environmental Accounting

Investment in and Expenditure on Environmental Preservation

(Rounded off to nearest million yen)

| Category | Investment | Expenditure |
|--|------------|-------------|
| Business Area Costs | 608 | 691 |
| Pollution Prevention | 6 | 62 |
| Global Environmental Conservation | 600 | 562 |
| Resource Circulation | 2 | 67 |
| Upstream/Downstream Costs | 1 | 243 |
| Distribution | 1 | 243 |
| Administrative Costs | | 41 |
| Environmental Preservation | | 41 |
| R&D Cost | | |
| R&D | | |
| Social Activities Costs | | 14 |
| Nature Preservation, Supporting Environmental Preservation Organizations and Local Communities | | 14 |
| Environmental Remediation Costs | | |
| Restoration Costs of Environmental Damage, Payments for Settlements, Reserve Funds | | |
| Total | 609 | 989 |

Environmental Preservation Benefits

(Rounded off to the nearest unit)

| Benefits | Benefit amount (million yen) | Remarks (CO ₂ t/y) |
|---|------------------------------|-------------------------------|
| Energy Use Reduction | 0 | 157 (reduction) |
| Waste and byproduct reduction | 2 | 915 (reduction) |
| Waste and byproduct control (recycling) | 17 | 6,888 (control) |
| Total | 19 | 7,960 |



Environmental Preservation Benefits

Energy Use Reduction Benefit (Environmental loads by energy type in terms of CO₂)

| Energy | Discharge Coefficient | FY2008 | | FY2007 | | Change in CO ₂ t/y | FY2008/ FY2007 % |
|--------------|--------------------------------|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Consumption | in CO ₂ t/y | Consumption | in CO ₂ t/y | | |
| Light Oil | 2.624 CO ₂ t/kℓ | 2,002 kℓ | 5,253 | 2,046 kℓ | 5,369 | -115 | 97.8 |
| Electricity | 0.000378 CO ₂ t/kwh | 7,692,000 kwh | 2,908 | 7,679,000 kwh | 2,903 | 5 | 100.2 |
| Gasoline | 2.322 CO ₂ t/kℓ | 979 kℓ | 2,273 | 999 kℓ | 2,320 | -46 | 98.0 |
| Total | | | 10,434 | | 10,591 | -157 | 98.5 |

Waste and Byproduct Reduction Benefit (Environmental loads by waste and byproduct type in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2008 | | FY2007 | | Change in CO ₂ t/y | FY2008/ FY2007 % |
|-----------------------|---|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Discharge t/y | In CO ₂ t/y | Discharge t/y | In CO ₂ t/y | | |
| Plastics | 2.600 | 437 | 1,136 | 402 | 1,045 | 91 | 108.7 |
| Cardboard, Wood Chips | 1.650 | 3,307 | 5,457 | 3,539 | 5,839 | -383 | 93.4 |
| Plant Residues | 2.442 | 449 | 1,096 | 734 | 1,792 | -696 | 61.2 |
| Garbage | 2.442 | 1,293 | 3,158 | 1,263 | 3,084 | 73 | 102.4 |
| Unburnable Wastes | 0 | 10,901 | - | 14,005 | - | - | 77.8 |
| Total | | 16,387 | 10,847 | 19,943 | 11,761 | -915 | 92.2 |

Waste and Byproduct Control (Recycling) Benefit (Volume of recycled wastes and byproducts in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2008 | | | | Recycled Volume in CO ₂ t/y |
|-----------------------|---|---------------|------------------------|---------------|------------------|--|
| | | Discharge t/y | In CO ₂ t/y | Recycled t/y | Recycling Rate % | |
| Plastics | 2.600 | 437 | 1,136 | 129 | 29.5 | 335 |
| Cardboard, Wood Chips | 1.650 | 3,307 | 5,457 | 3,307 | 100.0 | 5,457 |
| Plant Residues | 2.442 | 449 | 1,096 | 449 | 100.0 | 1,096 |
| Garbage | 2.442 | 1,293 | 3,158 | 0 | 0 | 0 |
| Unburnable Wastes | 0 | 10,901 | - | 8,941 | 82.0 | - |
| Total | | 16,387 | 10,847 | 12,826 | 78.3 | 6,888 |

Other Environmental Loads

Volumes of Water Usage and Air Pollutant Discharge (NO_x and SO_x)

| | FY2008 | FY2007 | Change | FY2008/ FY2007 % |
|-----------------|-----------|-----------|----------|------------------|
| Water | 28,000 kℓ | 27,000 kℓ | 1,000 kℓ | 103.7 |
| NO _x | 13,420 kg | 13,643 kg | -223 kg | 98.4 |
| SO _x | 1,003 kg | 1,025 kg | -22 kg | 97.9 |



Company Overview

Head Office: 1122 Kawatsuma Gokamachi, Sashima-gun,
Ibaraki 306-0314, Japan

Factories: 1122 Kawatsuma Gokamachi, Sashima-gun,
Ibaraki 306-0314, Japan

Established: 1973

Paid-in Capital: ¥50,000,000

Major Products: Soft drinks, coffee drinks and sherbets

Website: <http://www.eatsia.co.jp/>

Environmental Performance Review for FY2008

● Investment in Environmental Preservation

Eatsia Co., Ltd., made no specific environmental preservation investments in FY2008, as was the case in FY2007.

● Expenditure on Environmental Preservation

Eatsia Co., Ltd.'s environmental preservation expenditure for FY2008 was ¥71 million, an increase of ¥1 million from FY2007. Major expenditure items were pollution-prevention expenses for a wastewater-treatment facility and resource-recycling expenses for extracting residual waste.

● Environmental Preservation Benefits

The environmental preservation benefits of Eatsia Co., Ltd. increased by ¥3 million from the previous fiscal year to ¥22 million for FY2008. This was mainly attributable to a decrease in discharge of plant residues.

Environmental Accounting

Investment in and Expenditure on Environmental Preservation

(Rounded off to nearest million yen)

| Category | Investment | Expenditure |
|--|------------|-------------|
| Business Area Costs | | 61 |
| Pollution Prevention | | 29 |
| Global Environmental Conservation | | |
| Resource Circulation | | 32 |
| Upstream/Downstream Costs | | 1 |
| Distribution | | 1 |
| Administrative Costs | | 9 |
| Environmental Preservation | | 9 |
| R&D Cost | | |
| R&D | | |
| Social Activities Costs | | |
| Nature Preservation, Supporting Environmental Preservation Organizations and Local Communities | | |
| Environmental Remediation Costs | | |
| Restoration Costs of Environmental Damage, Payments for Settlements, Reserve Funds | | |
| Total | | 71 |

Environmental Preservation Benefits

(Rounded off to the nearest unit)

| Benefits | Benefit amount (million yen) | Remarks (CO ₂ t/y) |
|---|------------------------------|-------------------------------|
| Energy Use Reduction | 2 | 673 (reduction) |
| Waste and byproduct reduction | 2 | 735 (reduction) |
| Waste and byproduct control (recycling) | 18 | 7,551 (control) |
| Total | 22 | 8,959 |



Environmental Preservation Benefits

Energy Use Reduction Benefit (Environmental loads by energy type in terms of CO₂)

| Energy | Discharge Coefficient | FY2008 | | FY2007 | | Change in CO ₂ t/y | FY2008/ FY2007 % |
|---------------|---|----------------|------------------------|----------------|------------------------|-------------------------------|------------------|
| | | Consumption | in CO ₂ t/y | Consumption | in CO ₂ t/y | | |
| Heavy Oil (A) | 2.710 CO ₂ t/kℓ | 3,010 kℓ | 8,157 | 3,119 kℓ | 8,452 | -295 | 96.5 |
| Light Oil | 2.624 CO ₂ t/kℓ | 41 kℓ | 108 | 44 kℓ | 115 | -8 | 93.2 |
| Electricity | 0.000378 CO ₂ t/kwh | 13,215,000 kwh | 4,995 | 14,236,000 kwh | 5,381 | -386 | 92.8 |
| LPG | 0.003002 CO ₂ t/m ³ | 36 t | 108 | 32 t | 96 | 12 | 112.5 |
| Gasoline | 2.322 CO ₂ t/kℓ | 139 kℓ | 323 | 137 kℓ | 318 | 5 | 101.5 |
| Total | | | 13,691 | | 14,363 | -673 | 95.3 |

Waste and Byproduct Reduction Benefit (Environmental loads by waste and byproduct type in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2008 | | FY2007 | | Change in CO ₂ t/y | FY2008/ FY2007 % |
|-----------------------|---|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Discharge t/y | In CO ₂ t/y | Discharge t/y | In CO ₂ t/y | | |
| Plastics | 2.600 | 126 | 328 | 125 | 325 | 3 | 100.8 |
| Cardboard, Wood Chips | 1.650 | 126 | 208 | 110 | 182 | 26 | 114.5 |
| Waste Oil | 2.900 | 10 | 29 | 0 | 0 | 29 | - |
| Sludge | 1.100 | 308 | 339 | 212 | 233 | 106 | 145.3 |
| Plant Residues | 2.442 | 2,773 | 6,772 | 3,143 | 7,675 | -904 | 88.2 |
| Garbage | 2.442 | 25 | 61 | 23 | 56 | 5 | 108.7 |
| Unburnable Wastes | 0 | 37 | - | 19 | - | - | 194.7 |
| Total | | 3,405 | 7,736 | 3,632 | 8,471 | -735 | 91.3 |

Waste and Byproduct Control (Recycling) Benefit (Volume of recycled wastes and byproducts in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2008 | | | | Recycling Rate % | Recycled Volume in CO ₂ t/y |
|-----------------------|---|---------------|------------------------|--------------|-------------|------------------|--|
| | | Discharge t/y | In CO ₂ t/y | Recycled t/y | | | |
| Plastics | 2.600 | 126 | 328 | 94 | 74.6 | 244 | |
| Cardboard, Wood Chips | 1.650 | 126 | 208 | 101 | 80.2 | 167 | |
| Waste Oil | 2.900 | 10 | 29 | 10 | 100.0 | 29 | |
| Sludge | 1.100 | 308 | 339 | 308 | 100.0 | 339 | |
| Plant Residues | 2.442 | 2,773 | 6,772 | 2,773 | 100.0 | 6,772 | |
| Garbage | 2.442 | 25 | 61 | 0 | 0 | 0 | |
| Unburnable Wastes | 0 | 37 | - | 37 | - | - | |
| Total | | 3,405 | 7,736 | 3,323 | 97.6 | 7,551 | |

Other Environmental Loads

Volumes of Water Usage and Air Pollutant Discharge (NO_x and SO_x)

| | FY2008 | FY2007 | Change | FY2008/ FY2007 % |
|-----------------|------------|------------|------------|------------------|
| Water | 601,000 kℓ | 649,000 kℓ | -48,000 kℓ | 92.6 |
| NO _x | 9,518 kg | 9,998 kg | -480 kg | 95.2 |
| SO _x | 3,617 kg | 3,749 kg | -132 kg | 96.5 |



Company Overview

Head Office: 2-1-1 Irifune, Chuo-ku, Tokyo 104-8553, Japan
 Factories: Kamogawa Factory (Chiba Prefecture), Gifu Factory (Gifu Prefecture), Saitama Factory (Saitama Prefecture), New Saitama Factory (Saitama Prefecture)
 Established: 1948
 Paid-in Capital: ¥3,585,000,000
 Major Products: Hyaluronates, propylene glycol alginate, alginates, soy milk beverages, and seasonings
 Website: <http://www.foodchemifa.jp/en/home.html>

Environmental Performance Review for FY2009

● Investment in Environmental Preservation

In FY2009, FoodChemifa Co., Ltd. invested ¥292 million in environmental preservation, ¥167 million more than it had in the previous year. The increase is attributed primarily to the fact that the company invested in facilities to change the fuel for the boiler from heavy oil (A) to LNG.

● Expenditure on Environmental Preservation

FoodChemifa Co., Ltd.'s environmental preservation expenditure for FY2009 was ¥495 million, an increase of ¥66 million from FY2008. This was primarily because the company spent more on wastewater treatment and air-pollution prevention due to the increase of soy milk production.

● Environmental Preservation Benefits

The environmental preservation benefits of FoodChemifa Co., Ltd. decreased by ¥23 million from the previous fiscal year to ¥67 million for FY2009. This was primarily because of a decrease in the amount of recycled wastes benefits compared to the previous fiscal year.

Environmental Accounting

Investment in and Expenditure on Environmental Preservation

(Rounded off to nearest million yen)

| Category | Investment | Expenditure |
|--|------------|-------------|
| Business Area Costs | 267 | 313 |
| Pollution Prevention | 22 | 68 |
| Global Environmental Conservation | 174 | 15 |
| Resource Circulation | 71 | 230 |
| Upstream/Downstream Costs | | |
| Distribution | | |
| Administrative Costs | 25 | 179 |
| Environmental Preservation | 25 | 179 |
| R&D Cost | | |
| R&D | | |
| Social Activities Costs | | 3 |
| Nature Preservation, Supporting Environmental Preservation Organizations and Local Communities | | 3 |
| Environmental Remediation Costs | | |
| Restoration Costs of Environmental Damage, Payments for Settlements, Reserve Funds | | |
| Total | 292 | 495 |

Environmental Preservation Benefits

(Rounded off to the nearest unit)

| Benefits | Benefit amount (million yen) | Remarks (CO ₂ t/y) |
|---|------------------------------|-------------------------------|
| Energy Use Reduction | 5 | 1,945 (reduction) |
| Waste and byproduct reduction | 2 | 909 (reduction) |
| Waste and byproduct control (recycling) | 60 | 24,938 (control) |
| Total | 67 | 27,792 |



Environmental Preservation Benefits

Energy Use Reduction Benefit (Environmental loads by energy type in terms of CO₂)

| Energy | Discharge Coefficient | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|---------------|---|--------------------------|------------------------|--------------------------|------------------------|-------------------------------|------------------|
| | | Consumption | in CO ₂ t/y | Consumption | in CO ₂ t/y | | |
| Heavy Oil (A) | 2.710 CO ₂ t/kℓ | 1,291 kℓ | 3,499 | 2,546 kℓ | 6,900 | -3,401 | 50.7 |
| Light Oil | 2.624 CO ₂ t/kℓ | 6 kℓ | 16 | 0 kℓ | 0 | 16 | — |
| Kerosene | 2.492 CO ₂ t/kℓ | 1 kℓ | 2 | 0 kℓ | 0 | 2 | — |
| Electricity | 0.000378 CO ₂ t/kwh | 26,933,000 kwh | 10,181 | 28,260,000 kwh | 10,682 | -502 | 95.3 |
| LPG | 3.002 CO ₂ t/kℓ | 2 t | 6 | 1 t | 3 | 3 | 200.0 |
| Gas | 0.002108 CO ₂ t/m ³ | 7,111,000 m ³ | 14,990 | 6,197,000 m ³ | 13,063 | 1,927 | 114.7 |
| Gasoline | 2.322 CO ₂ t/kℓ | 4.00 kℓ | 9 | 0 kℓ | 0 | 9 | — |
| Total | | | 28,703 | | 30,648 | -1,945 | 93.7 |

Waste and Byproduct Reduction Benefit (Environmental loads by waste and byproduct type in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|-----------------------|---|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Discharge t/y | In CO ₂ t/y | Discharge t/y | In CO ₂ t/y | | |
| Plastics | 2.600 | 151 | 393 | 184 | 478 | -86 | 82.1 |
| Cardboard, Wood Chips | 1.650 | 128 | 211 | 107 | 177 | 35 | 119.6 |
| Waste Oil | 2.900 | 5 | 15 | 5 | 15 | 0 | 100.0 |
| Sludge | 1.100 | 3,399 | 3,739 | 2,765 | 3,042 | 697 | 122.9 |
| Plant Residues | 2.442 | 9,503 | 23,206 | 10,198 | 24,904 | -1,697 | 93.2 |
| Garbage | 2.442 | 384 | 938 | 326 | 796 | 142 | 117.8 |
| Unburnable Wastes | 0 | 268 | — | 55 | — | — | 487.3 |
| Total | | 13,838 | 28,501 | 13,640 | 29,411 | -909 | 96.9 |

Waste and Byproduct Control (Recycling) Benefit (Volume of recycled wastes and byproducts in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2009 | | | | Recycling Rate % | Recycled Volume in CO ₂ t/y |
|-----------------------|---|---------------|------------------------|---------------|------------------|------------------|--|
| | | Discharge t/y | In CO ₂ t/y | Recycled t/y | Recycling Rate % | | |
| Plastics | 2.600 | 151 | 393 | 109 | 72.2 | 283 | |
| Cardboard, Wood Chips | 1.650 | 128 | 211 | 122 | 95.3 | 201 | |
| Waste Oil | 2.900 | 5 | 15 | 5 | 100.0 | 15 | |
| Sludge | 1.100 | 3,399 | 3,739 | 1,027 | 30.2 | 1,130 | |
| Plant Residues | 2.442 | 9,503 | 23,206 | 9,366 | 98.6 | 22,872 | |
| Garbage | 2.442 | 384 | 938 | 179 | 46.6 | 437 | |
| Unburnable Wastes | 0 | 268 | — | 265 | 98.9 | — | |
| Total | | 13,838 | 28,501 | 11,073 | 80.0 | 24,938 | |

Other Environmental Loads

Volumes of Water Usage and Air Pollutant Discharge (NO_x and SO_x)

| | FY2009 | FY2008 | Change | FY2009/ FY2008 % |
|-----------------|--------------|--------------|------------|------------------|
| Water | 1,323,000 kℓ | 1,359,000 kℓ | -36,000 kℓ | 97.4 |
| NO _x | 18,272 kg | 19,371 kg | -1,099 kg | 94.3 |
| SO _x | 1,546 kg | 3,042 kg | -1,496 kg | 50.8 |



Company Overview

Head Office: N1365 Six Corners Road, Walworth, Wisconsin 53184, U.S.A.

Factories:

- Wisconsin Plant (Wisconsin, United States)
Established: 1972
Major Products: Kikkoman soy sauce and soy sauce derivative products
- California Plant (California, United States)
Established: 1998
Major Products: Kikkoman soy sauce

Paid-in Capital: U.S.\$6,000,000

Environmental Performance Review for FY2009

● Investment in Environmental Preservation

In FY2009, KFI invested ¥24 million in environmental preservation, a decrease of ¥289 million from the previous fiscal year. The decrease in investment was attributed primarily to the fact that the company's capital investment for wastewater treatment equipment had been completed.

● Expenditure on Environmental Preservation

KFI's environmental preservation expenditure for FY2009 was ¥197 million, a decrease of ¥6 million from FY2008. This was primarily because of a decrease in administrative costs of environmental preservation, such as the completion of tree planting around the company premises.

● Environmental Preservation Benefits

The environmental preservation benefits of KFI for FY2009 amounted to ¥35 million, an increase of ¥9 million from the previous fiscal year. This increase was mainly attributable to an increase in the waste and byproducts control (recycling) benefits.

Environmental Accounting

Investment in and Expenditure on Environmental Preservation

(Rounded off to nearest million yen)

| Category | Investment | Expenditure |
|--|------------|-------------|
| Business Area Costs | 24 | 167 |
| Pollution Prevention | 10 | 130 |
| Global Environmental Conservation | 14 | 11 |
| Resource Circulation | | 26 |
| Upstream/Downstream Costs | | 1 |
| Distribution | | 1 |
| Administrative Costs | | 30 |
| Environmental Preservation | | 30 |
| R&D Cost | | |
| R&D | | |
| Social Activities Costs | | |
| Nature Preservation, Supporting Environmental Preservation Organizations and Local Communities | | |
| Environmental Remediation Costs | | |
| Restoration Costs of Environmental Damage, Payments for Settlements, Reserve Funds | | |
| Total | 24 | 197 |

Environmental Preservation Benefits

(Rounded off to the nearest unit)

| Benefits | Benefit amount (million yen) | Remarks (CO ₂ t/y) |
|---|------------------------------|-------------------------------|
| Energy Use Reduction | -2 | -753 (increase) |
| Waste and byproduct reduction | 3 | 1,292 (reduction) |
| Waste and byproduct control (recycling) | 34 | 14,122 (control) |
| Total | 35 | 14,661 |



Environmental Preservation Benefits

Energy Use Reduction Benefit (Environmental loads by energy type in terms of CO₂)

| Energy | Discharge Coefficient | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|--------------|--|--------------------------|------------------------|--------------------------|------------------------|-------------------------------|------------------|
| | | Consumption | in CO ₂ t/y | Consumption | in CO ₂ t/y | | |
| Electricity | 0.000378 CO ₂ /kwh | 28,070,000 kwh | 10,611 | 28,339,000 kwh | 10,712 | -102 | 99.1 |
| Gas | 0.002108 CO ₂ /m ³ | 7,861,000 m ³ | 16,571 | 7,450,000 m ³ | 15,705 | 866 | 105.5 |
| Gasoline | 2.322 CO ₂ /kℓ | 3 kℓ | 7 | 8 kℓ | 19 | -11 | 36.8 |
| Total | | | 27,189 | | 26,435 | 753 | 102.9 |

Waste and Byproduct Reduction Benefit (Environmental loads by waste and byproduct type in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|-----------------------|---|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Discharge t/y | In CO ₂ t/y | Discharge t/y | In CO ₂ t/y | | |
| Plastics | 2.600 | 66 | 172 | 70 | 182 | -10 | 94.6 |
| Cardboard, Wood Chips | 1.650 | 162 | 268 | 179 | 295 | -28 | 90.8 |
| Waste Oil | 2.900 | 4 | 13 | 6 | 17 | -5 | 76.5 |
| Sludge | 1.100 | 3,368 | 3,704 | 4,340 | 4,774 | -1,070 | 77.6 |
| Plant Residues | 2.442 | 384 | 938 | 410 | 1,001 | -63 | 93.7 |
| Garbage | 2.442 | 279 | 681 | 327 | 799 | -117 | 85.3 |
| Unburnable Wastes | 0 | 185 | — | 366 | — | — | 50.5 |
| Total | | 4,448 | 5,776 | 5,698 | 7,069 | -1,292 | 81.7 |

Waste and Byproduct Control (Recycling) Benefit (Volume of recycled wastes and byproducts in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2009 | | | | |
|----------------------------|---|---------------|------------------------|---------------|------------------|--|
| | | Discharge t/y | In CO ₂ t/y | Recycled t/y | Recycling Rate % | Recycled Volume in CO ₂ t/y |
| Plastics | 2.600 | 66 | 172 | 42 | 63.6 | 110 |
| Cardboard, Wood Chips | 1.650 | 162 | 268 | 162 | 100.0 | 268 |
| Waste Oil | 2.900 | 4 | 13 | 4 | 100.0 | 13 |
| Soy Sauce Cake (feed)* | 1.180 | 9,920 | 11,706 | 9,920 | 100.0 | 11,706 |
| Soy Sauce Oil (other use)* | 2.700 | 131 | 354 | 131 | 100.0 | 354 |
| Sludge | 1.100 | 3,368 | 3,704 | 500 | 14.9 | 550 |
| Plant Residues | 2.442 | 384 | 938 | 291 | 75.7 | 710 |
| Garbage | 2.442 | 279 | 681 | 168 | 60.3 | 411 |
| Unburnable Wastes | 0 | 185 | — | 185 | 100.0 | — |
| Total | | 14,500 | 17,836 | 11,405 | 78.7 | 14,122 |

Other Environmental Loads

Volumes of Water Usage and Air Pollutant Discharge (NO_x and SO_x)

| | FY2009 | FY2008 | Change | FY2009/ FY2008 % |
|-----------------|------------|------------|----------|------------------|
| Water | 648,000 kℓ | 639,000 kℓ | 9,000 kℓ | 101.4 |
| NO _x | 17,577 kg | 17,202 kg | 375 kg | 102.2 |
| SO _x | 0 kg | 0 kg | 0 kg | — |

* Discharge coefficients of soy sauce cake and soy sauce oil are determined by the Kikkoman Group.



Company Overview

Head Office: 7 Senoko Crescent, Singapore 758263
 Factory: 7 Senoko Crescent, Singapore 758263
 Established: 1983
 Paid-in Capital: S\$7,500,000
 Major Products: Kikkoman soy sauce and soy sauce derivative products

Environmental Performance Review for FY2009

● Investment in Environmental Preservation

In FY2009, KSP invested ¥5 million in environmental preservation, a decrease of ¥6 million from the previous fiscal year. The decrease was attributed primarily to the fact that the company invested less in measures to reduce wastewater loads in FY2009 than it had in FY2008.

● Expenditure on Environmental Preservation

KSP's environmental preservation expenditure for FY2009 was ¥12 million, a decrease of ¥2 million from the previous fiscal year. This was primarily due to the decrease in expenses for wastewater treatment analyses.

● Environmental Preservation Benefits

The environmental preservation benefits of KSP was ¥5 million in FY2009, an increase of ¥1 million from the previous fiscal year. This increase was mainly attributable to the improvement of energy use reduction benefits.

Environmental Accounting

Investment in and Expenditure on Environmental Preservation

(Rounded off to nearest million yen)

| Category | Investment | Expenditure |
|--|------------|-------------|
| Business Area Costs | 5 | 10 |
| Pollution Prevention | 3 | 7 |
| Global Environmental Conservation | 2 | 2 |
| Resource Circulation | | 1 |
| Upstream/Downstream Costs | | |
| Distribution | | |
| Administrative Costs | | 1 |
| Environmental Preservation | | 1 |
| R&D Cost | | |
| R&D | | |
| Social Activities Costs | | 1 |
| Nature Preservation, Supporting Environmental Preservation Organizations and Local Communities | | 1 |
| Environmental Remediation Costs | | |
| Restoration Costs of Environmental Damage, Payments for Settlements, Reserve Funds | | |
| Total | 5 | 12 |

Environmental Preservation Benefits

(Rounded off to the nearest unit)

| Benefits | Benefit amount (million yen) | Remarks (CO ₂ t/y) |
|---|------------------------------|-------------------------------|
| Energy Use Reduction | 0 | -10 (increase) |
| Waste and byproduct reduction | 0 | -15 (increase) |
| Waste and byproduct control (recycling) | 5 | 1,886 (control) |
| Total | 5 | 1,861 |



Environmental Preservation Benefits

Energy Use Reduction Benefit (Environmental loads by energy type in terms of CO₂)

| Energy | Discharge Coefficient | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|--------------|-------------------------------|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Consumption | in CO ₂ t/y | Consumption | in CO ₂ t/y | | |
| Light Oil | 2.624 CO ₂ /kℓ | 548 kℓ | 1,438 | 542 kℓ | 1,422 | 16 | 101.1 |
| Electricity | 0.000378 CO ₂ /kwh | 2,836,000 kwh | 1,072 | 2,851,000 kwh | 1,078 | -6 | 99.5 |
| Total | | | 2,510 | | 2,500 | 10 | 100.4 |

Waste and Byproduct Reduction Benefit (Environmental loads by waste and byproduct type in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ /t | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|-----------------------|--|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Discharge t/y | In CO ₂ t/y | Discharge t/y | In CO ₂ t/y | | |
| Cardboard, Wood Chips | 1.650 | 33 | 54 | 40 | 66 | -12 | 81.7 |
| Waste Oil | 2.900 | 17 | 48 | 8 | 23 | 25 | 208.7 |
| Garbage | 2.442 | 275 | 672 | 274 | 669 | 2 | 100.4 |
| Total | | 324 | 774 | 322 | 758 | 15 | 102.0 |

Waste and Byproduct Control (Recycling) Benefit (Volume of recycled wastes and byproducts in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ /t | FY2009 | | | | |
|----------------------------|--|---------------|------------------------|--------------|------------------|--|
| | | Discharge t/y | In CO ₂ t/y | Recycled t/y | Recycling Rate % | Recycled Volume in CO ₂ t/y |
| Cardboard, Wood Chips | 1.650 | 33 | 54 | 33 | 100.0 | 54 |
| Waste Oil | 2.900 | 17 | 48 | 0 | 0 | 0 |
| Soy Sauce Cake (feed)* | 1.180 | 983 | 1,160 | 983 | 100.0 | 1,160 |
| Soy Sauce Oil (other use)* | 2.700 | 0 | 0 | 0 | — | 0 |
| Garbage | 2.442 | 275 | 672 | 275 | 100.0 | 672 |
| Total | | 1,307 | 1,934 | 1,291 | 98.7 | 1,886 |

Other Environmental Loads

Volumes of Water Usage and Air Pollutant Discharge (NO_x and SO_x)

| | FY2009 | FY2008 | Change | FY2009/ FY2008 % |
|-----------------|-----------|-----------|--------|------------------|
| Water | 67,000 kℓ | 67,000 kℓ | 0kℓ | 100.0 |
| NO _x | 1,688 kg | 1,684 kg | 4kg | 100.2 |
| SO _x | 275 kg | 272 kg | 3kg | 101.1 |

* Discharge coefficients of soy sauce cake and soy sauce oil are determined by the Kikkoman Group.



Company Overview

Head Office: De Vosholen 100, 9611 TG Sappemeer, The Netherlands
 Factory: De Vosholen 100, 9611 TG Sappemeer, The Netherlands
 Established: 1996
 Paid-in Capital: EUR12,705,000
 Major Products: Kikkoman soy sauce and soy sauce derivative products

Environmental Performance Review for FY2009

- **Investment in Environmental Preservation**
 In FY2009, KFE made no major investments in environmental preservation, as was the case in FY2008.
- **Expenditure on Environmental Preservation**
 KFE’s environmental preservation expenditure for FY2009 was ¥41 million, an increase of ¥6 million from the previous fiscal year. This increase was mainly attributable to an increase in expenditure for pollution prevention including wastewater treatment.
- **Environmental Preservation Benefits**
 KFE’s environmental preservation benefits for FY2009 amounted to ¥4 million, an increase of ¥1 million from FY2008. This increase was mainly attributable to an increase in waste and byproduct control (recycling) benefits.

Environmental Accounting

Investment in and Expenditure on Environmental Preservation

(Rounded off to nearest million yen)

| Category | Investment | Expenditure |
|--|------------|-------------|
| Business Area Costs | | 29 |
| Pollution Prevention | | 24 |
| Global Environmental Conservation | | |
| Resource Circulation | | 5 |
| Upstream/Downstream Costs | | |
| Distribution | | |
| Administrative Costs | | 6 |
| Environmental Preservation | | 6 |
| R&D Cost | | |
| R&D | | |
| Social Activities Costs | | 6 |
| Nature Preservation, Supporting Environmental Preservation Organizations and Local Communities | | 6 |
| Environmental Remediation Costs | | |
| Restoration Costs of Environmental Damage, Payments for Settlements, Reserve Funds | | |
| Total | 0 | 41 |

Environmental Preservation Benefits

(Rounded off to the nearest unit)

| Benefits | Benefit amount (million yen) | Remarks (CO ₂ t/y) |
|---|------------------------------|-------------------------------|
| Energy Use Reduction | -1 | -315 (increase) |
| Waste and byproduct reduction | 0 | -98 (increase) |
| Waste and byproduct control (recycling) | 5 | 1,889 (control) |
| Total | 4 | 1,476 |



Environmental Preservation Benefits

Energy Use Reduction Benefit (Environmental loads by energy type in terms of CO₂)

| Energy | Discharge Coefficient | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|--------------|---|--------------------------|------------------------|------------------------|------------------------|-------------------------------|------------------|
| | | Consumption | in CO ₂ t/y | Consumption | in CO ₂ t/y | | |
| Electricity | 0.000378 CO ₂ t/kwh | 2,891,000 kwh | 1,093 | 2,693,000 kwh | 1,018 | 75 | 107.4 |
| Gas | 0.002108 CO ₂ t/m ³ | 1,110,000 m ³ | 2,340 | 996,000 m ³ | 2,100 | 240 | 111.4 |
| Total | | | 3,433 | | 3,118 | 315 | 110.1 |

Waste and Byproduct Reduction Benefit (Environmental loads by waste and byproduct type in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2009 | | FY2008 | | Change in CO ₂ t/y | FY2009/ FY2008 % |
|-----------------------|---|---------------|------------------------|---------------|------------------------|-------------------------------|------------------|
| | | Discharge t/y | in CO ₂ t/y | Discharge t/y | in CO ₂ t/y | | |
| Plastics | 2.600 | 11 | 29 | 5 | 13 | 16 | 223.1 |
| Cardboard, Wood Chips | 1.650 | 60 | 99 | 36 | 59 | 40 | 167.8 |
| Waste Oil | 2.900 | 1 | 3 | 0 | 0 | 3 | — |
| Garbage | 2.442 | 50 | 122 | 34 | 83 | 39 | 147.0 |
| Unburnable Wastes | 0 | 30 | — | 8 | — | — | 375.0 |
| Total | | 152 | 253 | 83 | 155 | 98 | 163.2 |

Waste and Byproduct Control (Recycling) Benefit (Volume of recycled wastes and byproducts in terms of CO₂)

| Wastes and Byproducts | Discharge Coefficient CO ₂ t/t | FY2008 | | | | |
|----------------------------|---|---------------|------------------------|--------------|------------------|--|
| | | Discharge t/y | In CO ₂ t/y | Recycled t/y | Recycling Rate % | Recycled Volume in CO ₂ t/y |
| Plastics | 2.600 | 11 | 29 | 11 | 100.0 | 29 |
| Cardboard, Wood Chips | 1.650 | 60 | 99 | 60 | 100.0 | 99 |
| Waste Oil | 2.900 | 1 | 3 | 0 | 0 | 0 |
| Soy Sauce Cake (feed)* | 1.180 | 1,373 | 1,620 | 1,373 | 100.0 | 1,620 |
| Soy Sauce Oil (other use)* | 2.700 | 7 | 19 | 7 | 100.0 | 19 |
| Garbage | 2.442 | 50 | 122 | 50 | 100.0 | 122 |
| Unburnable Wastes | 0 | 30 | — | 30 | 100.0 | — |
| Total | | 1,532 | 1,892 | 1,531 | 99.9 | 1,889 |

Other Environmental Loads

Volumes of Water Usage and Air Pollutant Discharge (NO_x and SO_x)

| | FY2009 | FY2008 | Change | FY2009/ FY2008 % |
|-----------------|-----------|-----------|----------|------------------|
| Water | 53,000 kℓ | 52,000 kℓ | 1,000 kℓ | 101.9 |
| NO _x | 2,165 kg | 1,972 kg | 193 kg | 109.8 |
| SO _x | 0 kg | 0 kg | 0 kg | — |

* Discharge coefficients of soy sauce cake and soy sauce oil are determined by the Kikkoman Group.