

# ESG Data and Third-Party Verification

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## ESG Data

### Environmental Data

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- Compliance E-learning Participation Rate
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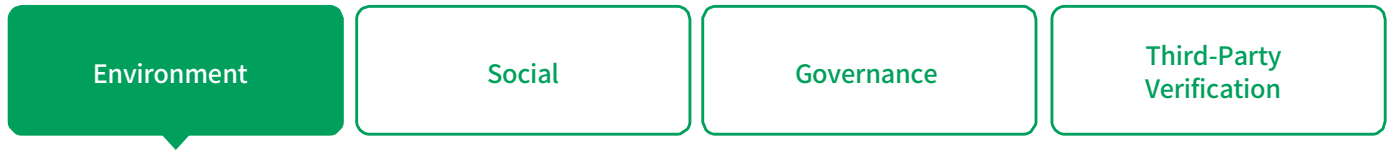


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## Third-Party Verification

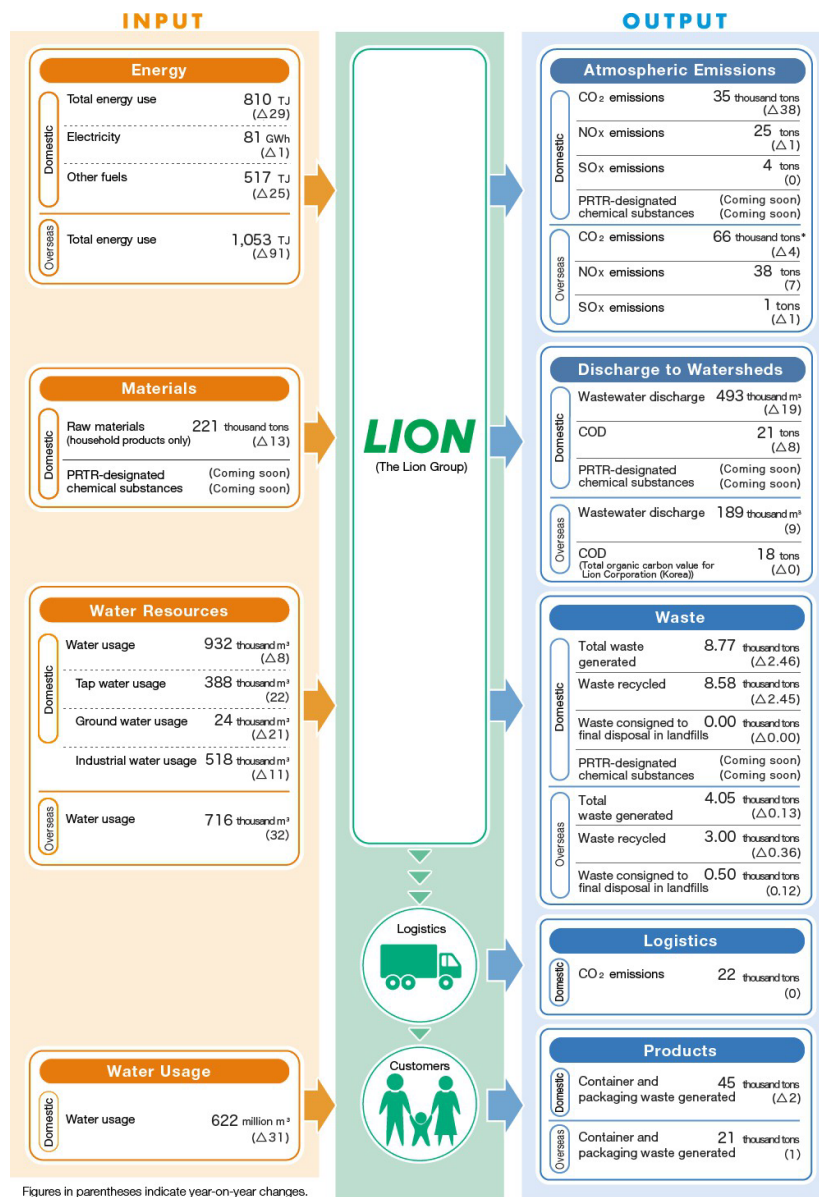
- Environment
- Social

# ESG Data and Third-Party Verification



## Environmental Data

### Overview of Environmental Burden Created by Business Activities



[Scope of Data] Lion and domestic and overseas consolidated subsidiaries

[Period Covered] January 2023 to December 2023: However, data for PRTR-designated chemical substances is for April 2023 to March 2024

\*The historical data contained an error, which has been corrected in the figures.

## CO<sub>2</sub>, Energy

### CO<sub>2</sub> Emissions from Business Activities

Domestic		Unit	2017	2020	2021	2022	2023
Absolute quantity	Thousand t-CO <sub>2</sub>		77	67	74	73	35
Reduction from 2017	%		—	—	5	5	54

Overseas		Unit	2017	2020	2021	2022	2023
Absolute quantity	Thousand t-CO <sub>2</sub>		89	89	78	70 <sup>*1</sup>	66 <sup>*1</sup>
Reduction from 2017	%		—	—	12	21	26

\*1 Excludes carbon credit purchases. Including these, the amount was 85,000 tons in 2022 and 82,000 tons in 2023

\* The historical data contained an error, which has been corrected in the figures.

Domestic and overseas total		Unit	2017	2020	2021	2022	2023
Absolute quantity	Thousand t-CO <sub>2</sub>		166	156	151	143 <sup>*2</sup>	101 <sup>*2</sup>
Reduction from 2017	%		—	—	9	14	39

\*2 Excludes carbon credit purchases. Including these, 159,000 tons in 2022, a 4% reduction and 117,000 tons in 2023, a 29% reduction.

\* The historical data contained an error, which has been corrected in the figures.

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### Total Energy Consumption in Business Activities

		Unit	2020	2021	2022	2023
Domestic	TJ		799	841	839	810
Overseas			1,139	1,275	1,143	1,053
Domestic and overseas total	TJ		1,938	2,116	1,982	1,862

\* The historical data contained an error, which has been corrected in the figures.

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### Total renewable and Non-Renewable Energy Consumption in Business Activities

		Unit	2020	2021	2022	2023	Target for 2023
Total non-renewable energy consumption	Domestic	GWh	222	233	232	145	—
	Overseas		316	313	316	291	—
	Domestic and overseas total	GWh	538	546	549	436	543
Total renewable energy consumption	Domestic	GWh	0.04	0.18	0.45	80	—
	Overseas		0.01	42	1	1	—
	Domestic and overseas total	GWh	0.05	42	1.8	81	—
Total renewable energy consumption/ total energy consumption	Domestic and overseas total	%	0.01	7.12	0.33	15.7	—

## Greenhouse Gas Emissions throughout the Supply Chain

		Unit	2017	2020	2021	2022	2023
Scope 1		%	1.5	1.4	1.6	1.4	1.4
Scope 2		%	2.1	1.9	1.5	1.8	1.1
Scope 3	Purchased goods and services	%	21.8	23.1	23.6	23.7	24.8
	Capital goods	%	0.8	2.5	1.1	1.2	1.5
	Fuel- and energy-related activities not include in Scope 1 or Scope 2	%	0.4	0.6	0.6	0.6	0.6
	Upstream transportation and distribution	%	3.4	4.3	3.8	3.9	2.6
	Waste generated in operations	%	0.1	0.3	0.4	0.1	0.1
	Business travel	%	0.1	0.1	0.0	0.0	0.0
	Employee commuting	%	0.1	0.0	0.1	0.0	0.1
	Downstream transportation and distribution	%	0.1	0.2	0.2	0.2	0.2
	Processing of sold products	%	5.3	1.8	2.0	2.2	2.5
	Use of sold products	%	54.3	52.9	54.6	54.3	52.1
	End-of-life treatment of sold products	%	9.6	10.2	9.9	10.0	12.5
	Investments	%	0.4	0.7	0.6	0.5	0.5
Total		Million t-CO <sub>2</sub>	4.61	4.82	4.91	5.03	4.65

\* The historical data contained an error, which has been corrected in the figures.

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## Scope 1 and 2 Greenhouse Gas Emissions from Operating Sites

Domestic	Unit	2017	2020	2021	2022	2023
Scope 1	Thousand	22	19	21	21	20
Scope 2 (location basis)	t-CO <sub>2</sub>	55	50	52	52	50
Scope 1 + 2 (location basis) total	Thousand t-CO <sub>2</sub>	77	70	73	73	70
Scope 2 (market basis)	Thousand t-CO <sub>2</sub>	55	48	52	52	15
Scope 1 + 2 (market basis) total	Thousand t-CO <sub>2</sub>	77	67	74	73	35
Amount of carbon credits purchased	Thousand t-CO <sub>2</sub>	0	0	0	0	0

\* The historical data contained an error, which has been corrected in the figures.

Overseas	Unit	2017	2020	2021	2022	2023
Scope 1	Thousand	45	47	56	49	43
Scope 2 (location basis)	t-CO <sub>2</sub>	43	42	41	38	40
Scope 1 + 2 (location basis) total	Thousand t-CO <sub>2</sub>	89	89	97	87	83
Scope 2 (market basis)	Thousand t-CO <sub>2</sub>	43	42	22	36	38
Scope 1 + 2 (market basis) total	Thousand t-CO <sub>2</sub>	89	89	78	85	82
Amount of carbon credits purchased	Thousand t-CO <sub>2</sub>	0	0	0	16	16

\* The historical data contained an error, which has been corrected in the figures.

Domestic and overseas total	Unit	2017	2020	2021	2022	2023	Target for 2023
Scope 1	Thousand	67	66	77	70	63	69
Scope 2 (location basis)	t-CO <sub>2</sub>	98	93	93	90	90	87
Scope 1 + 2 (location basis) total	Thousand t-CO <sub>2</sub>	166	159	170	160	153	—
Scope 2 (market basis)	Thousand t-CO <sub>2</sub>	98	90	74	89	54	87
Scope 1 + 2 (market basis) total	Thousand t-CO <sub>2</sub>	166	156	151	159	117	—
Amount of carbon credits purchased	Thousand t-CO <sub>2</sub>	0	0	0	16	16	—

\* The historical data contained an error, which has been corrected in the figures.

## Raw Material, Container and Packaging Material

### Raw Material Usage (Domestic Household Products)

	Unit	2019	2020	2021	2022	2023
Raw material usage	Thousand tons	245	250	252	235	221

\* The historical data contained an error, which has been corrected in the figures.

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### Container and Packaging Material Usage (Domestic Household Products)

	Unit	2019	2020	2021	2022	2023
Plastic	Thousand tons	20	20	19	20	20
Corrugated cardboard		26	27	27	27	27
Cardboard		6	5	5	5	5
Glass		6	5	6	6	6
Metals		0.2	0.1	0.1	0.1	0.1
Total	Thousand tons	57	58	57	58	57

\* Only containers and packaging materials are included in calculations through FY2021; some product plastics are included beginning in FY2022.

\* The historical data contained an error, which has been corrected in the figures.

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### Container and Packaging Material Usage (Domestic and Overseas Total Household Products)

	Unit	2019	2020	2021	2022	2023
Plastic	Thousand tons	37	42	43	38	38
Corrugated cardboard		57	59	58	56	57
Cardboard		9	13	13	7	7
Glass		6	5	6	6	6
Metals		0.2	0.1	0.1	0	0
Total	Thousand tons	110	119	120	108	108

\* The historical data contained an error, which has been corrected in the figures.

## Water

### Water Usage (Water Withdrawal) in Business Activities

	Unit	2017	2020	2021	2022	2023
Domestic	Thousand m <sup>3</sup>	917	823	920	940	932
Overseas		670	713	704	683	716
Total	Thousand m <sup>3</sup>	1,586	1,536	1,624	1,623	1,647

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### Water Usage (Water Withdrawal) by Source

		Unit	2017	2020	2021	2022	2023
Tap water	Domestic	Thousand m <sup>3</sup>	339	343	387	365	388
	Overseas	m <sup>3</sup>	645	690	689	655	482
	Total	Thousand m <sup>3</sup>	983	1,033	1,076	1,020	870
Industrial water	Domestic	Thousand m <sup>3</sup>	538	479	507	529	518
	Overseas	m <sup>3</sup>	25	23	15	28	233
	Total	Thousand m <sup>3</sup>	563	502	522	557	752
Groundwater	Domestic	Thousand m <sup>3</sup>	38	0	25	44	24
	Overseas	m <sup>3</sup>	0	0	0	0	0
	Total	Thousand m <sup>3</sup>	38	0	25	44	24
Rain water	Domestic	Thousand m <sup>3</sup>	1	2	2	2	2
	Overseas	m <sup>3</sup>	0	0	0	0	0
	Total	Thousand m <sup>3</sup>	1	2	2	2	2

### Wastewater Discharge in Business Activities

	Unit	2019	2020	2021	2022	2023
Domestic	Thousand m <sup>3</sup>	448	428	474	512	493
Overseas		190	183	211	180	189
Total	Thousand m <sup>3</sup>	638	611	684	692	682

## Wastewater Discharge by Destination

		Unit	2021*	2022	2023
Sewage systems	Domestic	Thousand m <sup>3</sup>	302	322	302
	Overseas		64	74	85
	Total	Thousand m <sup>3</sup>	366	396	387
Sea area	Domestic	Thousand m <sup>3</sup>	118	130	135
	Overseas		0	0	0
	Total	Thousand m <sup>3</sup>	118	130	135
River	Domestic	Thousand m <sup>3</sup>	53	60	56
	Overseas		44	5	6
	Total	Thousand m <sup>3</sup>	97	65	62
Other (industrial park treatment facilities)	Domestic	Thousand m <sup>3</sup>	0	0	0
	Overseas		103	101	99
	Total	Thousand m <sup>3</sup>	103	101	99

\* Disclosed from 2021

## Breakdown of Water Use over the Lifecycles of Lion Products

	Unit	2020	2021	2022	2023
Raw material procurement	%	19.3	19.4	19.8	21.0
Production	%	0.1	0.1	0.1	0.1
Transport	%	0.0	0.0	0.0	0.0
Use by consumers	%	76.2	76.2	75.8	74.0
Disposal by consumers	%	4.4	4.3	4.3	4.9

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## Water Use over the Lifecycles of Lion Products

	Unit	2019	2020	2021	2022	2023
Water Usage	million m <sup>3</sup>	2,178	2,273	2,291	2,303	2,228
Usage intensity per unit net sales	thousand m <sup>3</sup> /million yen	6.36	—	6.26	5.91	5.53
Decrease in usage intensity per unit net sales from 2017	%	0	—	2	7	13



## Waste

### Total Waste Generation, Total Waste Consigned to Final Disposal in Landfills and Total Resources Recovered

Domestic	Unit	2019	2020	2021	2022	2023
Total Waste Generation	Thousand tons	8.59	10.43	9.08	11.22	8.77
Total Waste Consigned to Final Disposal in Landfills		0.01	0.01	0.01	0.00	0.00
Total Resources Recovered		4.05	3.13	3.73	3.22	3.02

Overseas	Unit	2019	2020	2021	2022	2023
Total Waste Generation	Thousand tons	4.15	3.96	3.89	4.19	4.05
Total Waste Consigned to Final Disposal in Landfills		1.04	0.74	0.54	0.38	0.50
Total Resources Recovered		2.76	3.13	3.22	3.15	3.07

Domestic and overseas total	Unit	2019	2020	2021	2022	2023
Total Waste Generation	Thousand tons	12.74	14.39	12.97	15.41	12.82
Total Waste Consigned to Final Disposal in Landfills		1.05	0.75	0.54	0.38	0.50
Total Resources Recovered		6.81	6.26	6.95	6.37	6.10

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### Waste Disposal by Method (Domestic + Overseas)

	Unit	2019	2020	2021	2022	2023
Recycled or reused	Thousand tons	14.55	16.38	15.15	17.56	13.83
Landfill		1.05	0.81	0.65	0.38	0.50
Incinerated (with energy recovery)		3.64	3.22	3.49	3.20	3.86
Incinerated (without energy recovery)		0.09	0.13	0.46	0.44	0.76
Disposal method unknown		0.00	0.00	0.00	0.00	0.00

### Industrial Waste Disposal Facility Maintenance and Management Data

#### Chiba Plant

- [> 2024 Maintenance and Management Data \(updated June 20, 2024\)](#)  (PDF : 84KB) [Japanese]
- [> 2023 Maintenance and Management Data \(updated May 08, 2024\)](#)  (PDF : 86KB) [Japanese]
- [> 2022 Maintenance and Management Data \(updated May 19, 2023\)](#)  (PDF : 88KB) [Japanese]
- [> 2021 Maintenance and Management Data \(updated April 26, 2022\)](#)  (PDF : 98KB) [Japanese]

## Management of Chemical Substances

### PRTR-Designated Substance Emissions (Domestic)

	Unit	2019	2020	2021	2022	2023
PRTR-Designated Substance Emissions	Tons	2	2	3	2	coming soon

### PRTR-Designated Substance Emissions

> [2022 PRTR-designated substance emissions data for production sites \(domestic group companies\)](#) 

### Emissions of Nitrogen Oxides (NO<sub>x</sub>), Sulfur Oxides (SO<sub>x</sub>) and Particulate Matter

Domestic	Unit	2019	2020	2021	2022	2023
Emissions of Nitrogen Oxides (NO <sub>x</sub> )	Tons	25	29	27	26	25
Emissions of Sulfur Oxides (SO <sub>x</sub> )		3	4	3	3	4
Particulate Matter		1	1	1	1	0

Overseas	Unit	2019	2020	2021	2022	2023
Emissions of Nitrogen Oxides (NO <sub>x</sub> )	Tons	107	71	33	3	38
Emissions of Sulfur Oxides (SO <sub>x</sub> )		1	2	1	3	1
Particulate Matter		13	8	58	26	26

Domestic and overseas total	Unit	2019	2020	2021	2022	2023
Emissions of Nitrogen Oxides (NO <sub>x</sub> )	Tons	132	100	60	56	62
Emissions of Sulfur Oxides (SO <sub>x</sub> )		5	6	5	6	5
Particulate Matter		15	9	59	28	26

### VOC Emissions (Domestic)

	Unit	2019	2020	2021	2022	2023
Volatile organic compound (VOC) emissions	Tons	67	68	69	57	coming soon

### COD in Business Activities

	Unit	2019	2020	2021	2022	2023
Domestic	Tons	18	20	22	28	21
Overseas		41	76	77	18	18
Total	Tons	59	96	100	47	39

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## Environmental Accounting

Based on the Ministry of the Environment's guidelines, every year we calculate and disclose the environmental conservation cost and the economic benefits (real effect) of environmental conservation measures for the entire domestic Lion Group. (January 2023 to December 2023)

Breaking down total environmental conservation cost in 2023, although investment (capital expenditure) decreased approximately ¥1.1 billion and overall cost increased approximately ¥0.1 billion.

## Environmental Conservation Cost

(Millions of yen)

Category	Key activity	January 2023 to December 2023	
		Investment	Cost
Business area cost	Pollution prevention	87	220
	Global environmental conservation	546	3,838
	Resource recycling	44	452
	Environmentally friendly products	1,637	2,628
Upstream/downstream cost	Container/packaging recycling	—	945
Administration cost	ISO 14001 registration, environmental education	0	657
R&D cost	R&D of environmentally friendly products, etc.	79	1,066
Social activity cost	Environmental improvement measures, donations to organizations	0	22
Environmental remediation cost	Pollution burden duties, etc.	0	1
Domestic Group total		2,393	9,829
	YoY	-1,073	97

## Economic Benefit Associated with Environmental Conservation Measures

(Millions of yen)

Effects	YoY reduction
Cost reduction due to energy saving	-166.8
Cost reduction due to resource saving	85.0
Reduced water utility cost	43.8
Waste disposal reduction*	-55.4

\* Includes cost of sales of valuable waste

## Environmental Efficiency

Every year, Lion calculates its environmental efficiency using the formula below to evaluate how efficient its business activities are in terms of the environmental burden they create. We continually strive to improve environmental efficiency.

$$\text{Environmental efficiency} = \frac{\text{Results of business activities (net sales)}}{\text{Environmental impact* (monetary value of environmental burden calculated using LIME)}}$$

\* Environmental impact (harm) is calculated as a monetary amount using the Life-cycle Impact assessment Method based on Endpoint modeling (LIME).

## Environmental Efficiency and Monetary Value of Environmental Burden (comparison with 2005)

	Unit	2019	2020	2021	2022	2023
Monetary value of environmental burden (comparison with 2005)	%	79	84	84	90	78
Environmental efficiency		350	340	344	326	373

## Production Site Environmental Data

> [Lion and domestic consolidated subsidiaries](#)  (PDF : 68KB)

> [Overseas consolidated subsidiaries](#)  (PDF : 56KB)

# ESG Data and Third-Party Verification



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## Social Data

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### Employee Data

Scope: Employees of Lion Corporation (hereinafter referred to as “non-consolidated employees”) and employees who work for affiliated companies or organizations while also being employed by Lion Corporation (hereinafter referred to as “employees on loan”). This includes executive officers not under delegated contracts, but excludes temporary, part-time and dispatched employees.

The Lion Group as a whole: Employees of domestic and overseas affiliated companies\* in addition to non-consolidated and employees on loan.

\* Temporary, part-time and dispatched employees are not included.

\* Domestic and overseas affiliates included in calculations (16 companies):Lion Chemical Co., Ltd., Lion Expert Business Co., Ltd., Lion Specialty Chemicals Co., Ltd., Lion Hygiene Co., Ltd., Lion Pet Co., Ltd, Lion Engineering Co., Ltd., issua Company, Ltd., Lion Tomoni Co., Ltd., Lion Dental Products Co., Ltd., Lion Daily Necessities Chemicals (Qingdao) Co., Ltd., Lion Home Products (Taiwan) Co., Ltd., Lion Corporation (Korea), Lion Corporation (Singapore) Pte Ltd., Lion Corporation (Hong Kong) Ltd., Lion Corporation (Thailand) Ltd., Southern Lion Sdn. Bhd.

Reference: 23 linked subsidiaries

As of December 31 of each year

## Diversity & Inclusion

		2019	2020	2021	2022	2023
		Employees				
Lion Corporation (including employees on loan)	Male	2,237	2,355	2,347	2,317	2,253
	Female	1,044	1,205	1,238	1,270	1,292
Lion Group	Male	-	-	4,454	4,425	4,306
	Female	-	-	2,944	2,979	2,976
		Female employee ratio				
Lion Corporation (including employees on loan)		31.8%	33.8%	34.5%	35.4%	36.6%
Lion Group		-	-	39.8%	40.2%	40.9%
		Ratios of employees by age group				
Lion Corporation (including employees on loan)	Below 30 y/o	-	16.0%	16.0%	16.0%	14.9%
	30-50 y/o	-	47.0%	46.0%	46.0%	46.2%
	Over 50 y/o	-	37.0%	38.0%	38.0%	38.9%
Lion Group	Below 30 y/o	-	21.0%	20.0%	19.0%	18.0%
	30-50 y/o	-	52.0%	53.0%	53.0%	52.7%
	Over 50 y/o	-	27.0%	27.0%	28.0%	29.2%
		New hires (new graduates)				
		*The historical data contained an error, which has been corrected in the figures.				
Lion Corporation (including employees on loan)	Male	55	42	54	46	35
	Female	33	34	33	38	30
		New hires (mid-career hires)				
		*The historical data contained an error, which has been corrected in the figures.				
Lion Corporation (including employees on loan)	Male	12	6	20	7	17
	Female	4	12	13	14	8
Lion Corporation (including employees on loan)	Employees in management position	-	-	-	5	5
	Employees in non-management positions	-	-	-	14	20
		Ratio of companies with labor unions, labor-management councils, or other mechanisms for consultation between employees and management				
Lion Group	%	-	86.4%	86.4%	86.4%	86.4%
		Ratio of employees who are members of the above				
Lion Corporation (including employees on loan)	%	-	66.2%	77.9%	65.9%	62.6%
Lion Group	%	-	73.4%	75.1%	72.9%	71.3%
		Re-hired retirees				
Lion Corporation (including employees on loan)	Number	207	243	293	343	462
	%	6.3%	6.8%	8.2%	9.6%	12.8%
		Temporary employees				
Lion Corporation (including employees on loan)	Number	400	196	130	104	78
		Employees with disabilities				
Lion Corporation (including employees on loan)	Number	77	75	77	79	85
	%	2.8%	2.7%	2.7% <sup>1</sup>	2.8% <sup>1</sup>	2.9% <sup>1</sup>
Lion Group	Number	-	94	127	131	135
	%	-	1.3%	1.7%	1.8%	1.9%

		2019	2020	2021	2022	2023
		Average service years (excluding rehired retirees)				
Lion Corporation (including employees on loan)	Male	20.1	19.7	19.5	19.6	18.3
	Female	15.1	14.0	14.1	14.2	13.1
		Total employee turnover rate <sup>2</sup>				
Lion Corporation (including employees on loan)		4.6%	2.4%	2.8%	3.3%	3.1%
		Voluntary employee turnover rate				
Lion Corporation (including employees on loan)		2.1%	1.2%	2.3%	1.6%	2.0%
Lion Group		-	3.0%	4.9%	5.5%	5.8%
		Employees who resigned within three years of entering the Company				
Lion Corporation (including employees on loan)	Number	8	10	4	6	11
	%	0.3%	4.0%	1.6%	2.4%	4.4%
		Percentage of female employees in management positions <sup>3</sup>				
Lion Corporation (including employees on loan)	Number	81	83	93	98	127
	%	9.2%	9.1%	10.3%	11.1%	14.2%
Lion Group	Number	-	-	289	267	334
	%	-	-	20.4%	19.6%	23.5%
		Percentage of female employees in top-level management positions (Senior Management)				
Lion Corporation (including employees on loan)	Number	-	-	2	2	3
	%	-	-	12.5%	9.1%	12.5%
Lion Group	Number	-	-	47	44	44
	%	-	-	40.2%	38.9%	39.3%
		Percentage of female employees in low- and mid-level management positions				
Lion Corporation (including employees on loan)	Number	-	-	91	96	124
	%	-	-	10.3%	11.2%	14.2%
Lion Group	Number	-	-	242	223	290
	%	-	-	18.6%	17.8%	22.1%
		Percentage of female employees in junior management positions <sup>4</sup>				
Lion Corporation (including employees on loan)	Number	-	-	163	180	160
	%	-	-	27.8%	31.4%	32.0%
Lion Group	Number	-	-	232	231	233
	%	-	-	28.1%	30.2%	26.3%
		Percentage of female employees in management positions with revenue-generating functions				
Lion Corporation (including employees on loan)	Number	-	-	36	37	42
	%	-	-	9.9%	10.5%	12.8%
Lion Group	Number	-	-	154	147	155
	%	-	-	24.0%	23.1%	25.2%
		Percentage of female employees in STEM-related positions				
Lion Corporation (including employees on loan)	Number	-	-	19	19	32
	%	-	-	11.8%	12.3%	14.7%
Lion Group	Number	-	-	39	40	58
	%	-	-	16.8%	16.3%	18.8%

		2019	2020	2021	2022	2023
		The percentage of average salary of female employees against that of male employees				
Lion Corporation (including employees on loan)	Male directors	-	100%	100%	100%	100%
	Female directors	-	-	-	-	-
	Male external directors	-	100%	100%	100%	100%
	Female external directors	-	100%	100%	100%	100%
	Male employees in management positions	-	100%	100%	100%	100%
	Female employees in management positions	-	89%	89%	93%* <sup>5</sup>	92%* <sup>5</sup>
	Male employees in non-management positions	-	100%	100%	100%	100%
	Female employees in non-management positions	-	76%	79%	79%* <sup>5</sup>	81%* <sup>5</sup>
Lion Group	Male employees in management positions	-	100%	100%	100%	100%
	Female employees in management positions	-	88%	93%	97%	91%
	Male employees in non-management positions	-	100%	100%	100%	100%
	Female employees in non-management positions	-	90%	91%	89%	92%
		Regionally based employees				
	Users	17	2	0	8	9

\*1 Uses the standard calculation for the domestic hiring rate

\*2 Total employee turnover rate number should be the sum of the Voluntary employee turnover and the involuntary employee turnover rate (such as retirement, end of term, or death)

\*3 Total of those in top-level (equivalent to Executive General Managers, Deputy Executive General Managers, etc., excluding the CEO and directors) and mid-level and low-level (equivalent to General Managers, managers, etc.) management positions

\*4 Equivalent to supportive roles, such as assistant managers, etc.

\*5 [Verified by a third party](#)

> [More about related initiatives](#)



## Work-Life Enrichment

		2019	2020	2021	2022	2023
		Employees who took childcare leave				
Lion Corporation (including employees on loan)	Male	13	32	54	55	57
	Female	61	78	84	77	89
		Employees who took shorter work hours for childcare				
Lion Corporation (including employees on loan)	Male	0	0	0	0	0
	Female	66	77	78	65	74
		Average overtime per month [hours]				
Lion Corporation (including employees on loan)		11.2	9.2	12.5	13.8	12.4
		Annual paid leave used				
Lion Corporation (including employees on loan)		74.0%	68.0%	65.9%	69.2%	74.8%
		Volunteer leave used				
Lion Corporation (including employees on loan)	Users (total)	15	0	0	0	0
	Days taken	19	-	-	-	-
		Employee Awareness and Behavior Survey Employees who take pride in their work*				
Lion Corporation (excluding employees on loan)	Overall response rate	85.8%	83.0%	84.3%	89.5%	93.5%
	Overall	95.7%	97.3%	80.5%	77.1%	74.5%
	Male	96.5%	97.5%	84.3%	78.2%	76.4%
	Female	94.3%	96.8%	77.0%	78.1%	75.4%
	Below 30 y/o	94.0%	95.3%	74.9%	71.9%	75.2%
	30–39 y/o	93.9%	96.7%	78.9%	76.9%	70.6%
	40–49 y/o	96.1%	96.8%	79.0%	75.9%	72.8%
	50–59 y/o	95.7%	97.9%	84.6%	79.5%	76.7%
	60 y/o and above	98.0%	97.2%	85.4%	82.1%	78.4%
	Non-management positions	94.4%	96.6%	77.5%	74.9%	72.1%
	Management Positions (Including executives)	98.7%	98.8%	89.6%	85.1%	82.1%

\* The survey options were changed starting in 2021 for the purpose of more rigorously assessing the current situation and aiming for a better state of affairs.

[> More about related initiatives](#)

## Developing Human Resources

		2019	2020	2021	2022	2023
		Average hours per FTE of training and development				
Lion Corporation (including employees on loan)		-	14.6	52.8 <sup>1</sup>	58.1	50.2
Lion Group		-	12.1	31.0 <sup>1</sup>	34.9	32.1
		Average hours per FTE of training and development breakdown				
Lion Corporation (including employees on loan)	Employees below 30 y/o	-	-	97.7	93.1	80.4
	Employees 30–50 y/o	-	-	49.3	55.2	56.7
	Employees 50 y/o and above	-	-	54.5	46.3	31.0
	Male	-	-	49.2	66.9	54.4
	Female	-	-	59.8	41.9	43.0
	Top management positions	-	-	39.7	281.5	48.2
	Low- and mid-level management positions	-	-	83.3	128.5	79.0
	Junior management positions	-	-	42.9	18.7	67.4
Lion Group	Employees below 30 y/o	-	-	44.2	44.1	43.7
	Employees 30–50 y/o	-	-	26.3	31.7	32.8
	Employees 50 y/o and above	-	-	36.6	34.1	23.7
	Male	-	-	30.1	40.9	35.6
	Female	-	-	30.3	26.1	26.9
	Top management positions	-	-	21.1	63.8	29.3
	Low- and mid-level management positions	-	-	60.4	95.0	58.2
	Junior management positions	-	-	33.4	16.8	47.8
		Average amount spent per FTE on training and development				
Lion Corporation (including employees on loan)		-	¥52,300	¥67,100	¥94,800	¥74,793
Lion Group		-	¥29,300	¥36,700	¥51,400	¥43,992
		Average amount spent per FTE on training and development breakdown				
Lion Corporation (including employees on loan)	Employees below 30 y/o	-	-	¥67,100	¥288,300	¥107,671
	Employees 30–50 y/o	-	-	¥107,700	¥82,900	¥103,211
	Employees 50 y/o and above	-	-	¥24,100	¥27,700	¥28,557
	Male	-	-	¥70,800	¥98,300	¥76,049
	Female	-	-	¥60,000	¥87,500	¥72,602
	Top management positions	-	-	¥65,000	¥643,500	¥562,378
	Low- and mid-level management positions	-	-	¥105,000	¥176,600	¥119,545
	Junior management positions	-	-	¥44,000	¥182,900	¥62,361
Lion Group	Employees below 30 y/o	-	-	¥43,500	¥120,000	¥48,381
	Employees 30–50 y/o	-	-	¥46,700	¥40,700	¥52,257
	Employees 50 y/o and above	-	-	¥16,900	¥20,400	¥22,207
	Male	-	-	¥41,300	¥55,900	¥45,954
	Female	-	-	¥29,200	¥41,900	¥38,129
	Top management positions	-	-	¥33,700	¥108,200	¥168,668
	Low- and mid-level management positions	-	-	¥76,800	¥127,600	¥87,895
	Junior management positions	-	-	¥33,500	¥139,200	¥44,186

		2019	2020	2021	2022	2023
		Type of individual performance appraisal				
Coverage of the MBO system <sup>*2</sup> at Lion Corporation	Top management positions	-	Introduced	Introduced	Introduced	Introduced
	Low- and mid-level management positions	-	Introduced	Introduced	Introduced	Introduced
	Junior management positions	-	Introduced	Introduced	Introduced	Introduced
	Employees in non-management positions	-	Introduced	Introduced	Introduced	Introduced
Coverage of the MBO system <sup>*2</sup> : % of all employees	Top management positions	-	55.7%	57.3%	53.3%	59.8%
	Low- and mid-level management positions	-	95.4%	95.5%	94.8%	94.7%
	Junior management positions	-	94.6%	94.9%	94.4%	97.6%
	Employees in non-management positions	-	62.1%	63.6%	66.2%	69.4%
		Percentage of open positions filled by internal candidates (internal hires) <sup>*3</sup>				
Lion Corporation (including employees on loan)		-	88.5%	69.0%	89.1%	95.1%
Lion Group		-	49.2%	55.7%	67.6%	82.5%

\*1 Figures for 2021 increased due to the inclusion of divisional training and development hours

\*2 MBO: Management by Objectives

\*3 Percentage of internal hires: Internal hires / (external mid-career hires + internal hires)

[> More about related initiatives](#)

## Improving Employee Health

			2020年	2021年	2022年	2023年
Lion Corporation (including employees on loan)	Physical health	Rate of employees getting regular health checkups	100.0%	100.0%	99.8%	99.9%
		Rate of employees getting necessary follow-up examinations	58.0%	59.6%	59.4%	55.7%
		Rate of employees requiring specific health guidance (ages 40 and over)* <sup>1</sup>	17.8%	16.8%	15.8%	—
		Rate of employees requiring specific health guidance (ages 40 and over)* <sup>1</sup>	74.9%	83.6%	79.4%	—
		Rate of employees with metabolic syndrome (ages 40 and over)	13.6%	14.3%	13.6%	12.9%
		Rate of employees who fall into the pre-metabolic syndrome group (ages 40 and over)	14.7%	14.4%	12.1%	13.4%
		Rate of employees maintaining a healthy body weight	69.4%	66.9%	67.5%	67.7%
	Living habits	Employee nonsmoker rate	81.7%	82.6%	83.1%	83.6%
		Rate of employees who habitually exercise	23.7%	24.8%	26.1%	26.1%
		Proportion of employees who are sufficiently rested after sleep	66.0%	67.4%	68.0%	66.9%
		Proportion of employees who eat breakfast habitually	80.7%	75.8%	75.3%	74.4%
		Suitable rate for employees who habitually drink alcohol	83.0%	84.5%	83.0%	89.2%
	Mental health	Stress level check implementation rate	98.2%	94.7%	97.5%	98.3%
		Rate of employees with high stress levels	7.9%	9.2%	8.7%	9.5%
	Health literacy	Proportion of employees who respond that they “mostly understand” or “understand well” their health checkup results	89.8%	89.8%	91.2%	90.8%
		Proportion of employees who respond that they “know what to do” or “mostly know what to do” to improve their health based on their health checkup results	86.3%	87.2%	88.6%	88.6%

\*1 Figures calculated by health insurance society (insured persons of the entire group)

## Productivity and Professional Fulfillment Indicators

			2020	2021	2022	2023	Target 2030
Lion Corporation (including employees on loan)	Productivity	Performance(Presenteeism)* 1	74.5%	86.7%	84.7%	85.9%	85.0% or more
		Rate of absence due to illness or poor health(Absenteeism) <sup>2</sup>	0.8%	0.7%	0.8%	0.9%	Decrease in 2021 (0.7%)
	Professional fulfillment <sup>3</sup>	Work engagement	2.7	2.6	2.6	2.4	3.0 or more
		Proportion of employees that respond that they are “satisfied” or “mostly satisfied” with their jobs	74.3%	71.8%	75.4%	69.4%	-
		Proportion of employees that respond “I believe so” or “I somewhat believe so” to the statement “My job is professionally fulfilling”	76.3%	74.8%	71.2%	73.2%	-

\*1 Presenteeism: A condition in which a person goes to work while suffering from some disease or symptom and has reduced work performance and labor productivity.

Measured using SPQ (University of Tokyo 1-item version), 2023 Number of respondents: 3,372, Response rate: 97.6%.

\*2 Absenteeism: sick leave, state of being absent from work due to illness

Absence rate = number of days lost/total number of days worked (calculated from work information)

\*3 Work engagement: measured using stress check (Work Engagement: average score of 2 questions on a 4-point scale)

2023 Number of respondents: 3,388, response rate: 98.3%

## Sustainable Material Procurement

### Switching rate to RSPO-certified products for key raw materials (Domestic)

2019	2020	2021	2022	2023
14%	93%	93%	99%	99%

[> More about related initiatives](#)

### Procurement rate of third-party certified paper from domestic paper manufacturers for key products

2019	2020	2021	2022	2023
96%	98%	98%	99%	98%

[> More about related initiatives](#)

### Number of primary suppliers who filled out self-checks questionnaires and Response Rate

	2019	2020	2021	2022	2023
Number of suppliers	585	574	502	474	436
Response Rate	99%	100%	100%	96%	96%

[> More about related initiatives](#)

### Key Suppliers

	2019	2020	2021	2022	2023
Number of key suppliers	90	90	90	90	90
Percentage of key suppliers among primary suppliers	15.4%	15.7%	17.9%	17.9%	19.3%
Portion of purchasing that is from key suppliers (monetary basis, among all primary suppliers)	80%	89%	89%	89%	89%

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# ESG Data and Third-Party Verification



## Governance Data

Scope: Lion Corporation + domestic Group companies

### Compliance E-learning Participation Rate

2019	2020	2021	2022	2023
100%	99.5%	99.2%	98.1%	96.2%

[> More about related initiatives](#)

### The AL Heart Hotline Recognition Rate Among Employees

2019	2020	2021	2022	2023
98.6%	99.5%	99.0%	99.4%	99.5%

### AL Heart Hotline Consultations and Reports

	2019	2020	2021	2022	2023
Harassment	11	8	12	13	17
Personnel and labor management issues	11	7	5	9	7
Others	3	58	2	3	13

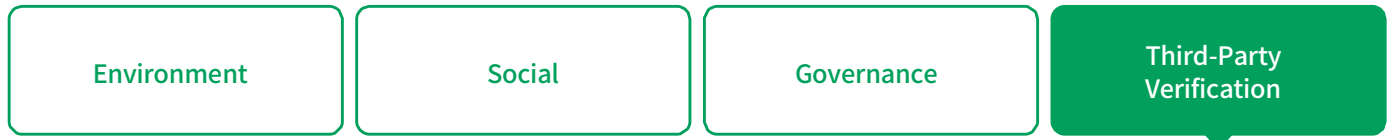
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### Product recalls\* from consumers or distributors

Scope: Lion Corporation

2019	2020	2021	2022	2023
0	0	0	0	0

# ESG Data and Third-Party Verification



## Conducting Third-Party Verification (Environment)

To ensure the transparency and accuracy of its environmental data, the Lion Group has undergone third-party verification regarding data on its greenhouse gas emissions (Scope 1, Scope 2 and main Scope 3 categories) and water withdrawal and discharge from SGS Japan Inc. Most recently, the Group obtained third-party verification opinions regarding its environmental data for 2023.

Going forward, we will utilize third-party verification and work continuously to improve accuracy.

The scope	The boundary	The statement
1 Scope 1 and 2	4 domestic plants, 2 domestic research centers, 11 domestic offices, 1 domestic logistics bases of the Organization, 4 domestic plants, 5 overseas plants, 7 overseas offices of its Group Companies (34 sites in total) <sup>*1</sup>	Energy related carbon dioxide emissions Scope 1: 55,560 t-CO <sub>2</sub> Scope 2: 53,791 t-CO <sub>2</sub> GHG emissions other than energy related carbon dioxide: 7,602 t-CO <sub>2</sub>
2 Carbon Credit	4 domestic plants of the Organization, 4 domestic and 4 overseas plants of its Group Companies (12 Plants in total)	0 t-CO <sub>2</sub> <sup>*2</sup>
3 Scope3 Category 1	Raw materials and packaging materials for general consumer goods sold by the Organization and Lion Corporation (Korea)	423,331 t-CO <sub>2</sub>
4 Scope3 Category 11	General consumer goods sold by the Organization and Lion Corporation (Korea) <sup>*3</sup>	1,021,035 t-CO <sub>2</sub>
5 Scope3 Category 12	General consumer goods sold by the Organization and Lion Corporation (Korea)	225,713 t-CO <sub>2</sub>
6 Water usage (water withdrawal) including the water sources of city water, industrial water, underground water and rainwater	4 domestic plants of the Organization, 4 domestic and 4 overseas plants of its Group Companies (12 Plants in total)	Water usage(water withdrawal): 1,508 thousand m <sup>3</sup> Water discharge :594 thousand m <sup>3</sup>
7 COD emissions	4 domestic plants of the Organization, 4 domestic and 3 overseas plants of its Group Companies (11 Plants in total)	38 t

Verification Opinion

> [Verification Opinion PDF](#) (PDF : 732KB)



# Conducting Third Party Verification (Society)

To ensure the transparency and accuracy of its social data (Occupational accident frequency, number of fatalities due to occupational accidents, percentage of average salary of female employees against that of male employees and evaluation of raw material suppliers), Lion has undergone third-party verification by SGS Japan Inc. Most recently, the Company obtained third-party verification opinions regarding its social data for 2023.

Going forward, we will utilize third-party verification and work continuously to improve accuracy.

**Verification Opinion**

**SGS**

19 April 2024  
Opinion No. : SGS24/094

Mr. Masayuki Takemori  
Representative Director, President and Executive Officer  
Lion Corporation  
1-3-28 Kuramae, Taito-ku, Tokyo, Japan

**Objective**  
SGS Japan Inc. (hereinafter referred to as "SGS") was commissioned by Lion Corporation (hereinafter referred to as "the Organization") to conduct independent verification based on Criteria of Verification (the SGS verification protocol) regarding the social data posted on the Organization's website (hereinafter referred to as "the Statement"). The objective of this verification is to confirm that the Statement in the Organization's applicable scope has been correctly calculated and reported in the Statement in conformance with the criteria, and to express our views as a third party. The Organization is responsible for the preparation and fair presentation of the Statement.

**Scope**  
The scope of verification is the social data specified by the Organization, which are posted on the Organization's website.  
The period subject to report is from 1 January 2023 to 31 December 2023.  
Refer to the attached sheet for the detailed scope of verification.

**Procedure of Verification**  
The Statement was verified in accordance with Criteria of Verification, and the following processes were implemented at a limited level of assurance:  

- Verification of the calculation system: Interviews on the tabulation, calculation and reporting methods employed by the Organization as well as review of related documents and records
- Verification of the Statement: review of vouchers, related documents and records at the head office

 The criteria for this review are based on the protocol specified by the Organization.

**Conclusion**  
Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that the Organization's Statement was not calculated and reported in conformance with the criteria.  
SGS Japan Inc. affirms our independence from the Organization, being free from bias and conflicts of interest with the Organization.

For and on behalf of SGS Japan Inc.  
Takahama business Park North Square 1  
124 Gado-cho, Hideo-ku, Yokohama  
Business Assurance  
Head of Certifications/Accreditation

Yuji Takeuchi

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**SGS**

Attached file  
19 April 2024  
Opinion No. : SGS24/094

**The details of the scope of verification**

The Scope	The Boundary	The Statement
1 Occupational accident frequency	Four plants of Lion Corporation	0.82
2 Occupational accident frequency	Four plants of Lion Corporation and Four plants of domestic group companies	0.66
3 Number of fatalities due to occupational accidents	Lion Corporation	0
4 Number of fatalities due to occupational accidents	Domestic group companies	0
5 The percentage of average salary of female employees against that of male employees (Enrollment as of 31 December 2023)	Lion Corporation (including employees on loan)	Management positions: 92% Non-management positions: 81%
6 Number of primary suppliers requested to conduct the self-check (Survey in FY2023)	Lion Corporation and 5 domestic group companies*1	436
7 Number of primary suppliers who responded to the self-check (Survey in FY2023)	Lion Corporation and 5 domestic group companies*1	418
8 Number of high-risk suppliers (Survey in FY2023)	Lion Corporation and 5 domestic group companies*1	0

\*1: "5 domestic group companies" refers to Lion Chemical Co., Ltd., Lion Specialty Chemicals Co., Ltd., Lion Hygiene Co., Ltd., Lion pet Co., Ltd., and Lion Dental Products Co., Ltd.

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Verification written opinion

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