

CSR

CSR > Environmental Performance >
Environmental Management > **Environmental Accounting**

Environmental Accounting



Hino Motors tabulates the costs and results of environmental conservation activities based on the Environmental Accounting Guidelines of Japan's Ministry of the Environment. This enables the Company to contribute to environmental conservation through effective environmental investment and sustained reductions in its environmental load.

In fiscal 2012, the sum total of environmental conservation costs increased by 3% year-on-year to ¥25.8 billion, equivalent to 1.7% of sales. The economic effect of environmental conservation on the Group's financial performance was ¥1.7 billion, up 101% compared to the previous fiscal year, due to increased revenue from recycling projects and the effects of active investment in energy savings, reflecting the economic recovery during fiscal 2012.

Environmental Conservation Costs

■Environmental Conservation Costs

Unit: millions of yen

Environmental Conservation Costs		FY2011 Results		FY2012 Results		Cause of discrepancy
Item	Description of major initiatives	Investments	Costs	Investments	Costs	
(1) Costs in operational areas		261	735	234	729	
①Pollution prevention costs	Expenses for environmental risk countermeasures, drainage water treatment, and other activities	74	368	62	361	Investment: Decreased investment in vehicle noise reduction systems
②Global environmental conservation costs	Installation of energy-saving equipment	102	11	155	23	Initiatives to save energy in painting operations were progressively implemented, resulting in increased investment costs
③Resource recycling costs	3R promotional activities, waste disposal, and other activities	85	357	17	345	In the fiscal year under review, improvements (including measures to raise operating efficiency) were undertaken at existing facilities, but large-scale investment was not carried out. Therefore, investment costs decreased

(2)Upstream and downstream costs	Additional costs for reducing environmental load	0	88	0	109	Expenses for implementing recycling increased
(3)Management activity costs	Ongoing implementation of environmental management systems, and information disclosure	0	375	0	396	
(4)Research & development costs	R&D expenses for reducing environmental load	0	23,692	0	24,374	
(5)Social activity costs		0	3	0	3	Monetary donations to the Hino Green Fund
(6)Environmental remediation costs		0	0	0	0	
Total		261	24,893	234	25,610	

Note: Because certain investment items are difficult to determine as solely environmental, only those items for which a clear and exclusive environmental objective can be unquestionably ascertained are posted.

Results of Environmental Conservation

(1) Economic results

Unit: millions of yen

	Details of results	FY2011	FY2012	Cause of discrepancy
Profits	Operational income from recycling	1,594	1,593	
	Others			
Reduced costs	Reduction in energy costs due to energy conservation	86	76	
	Reduction in waste treatment costs due to resource conservation and recycling	-	20	
	Others			
Total		1,680	1,689	

(2) Quantitative results

Item	FY2011	FY2012
CO2 reduction (tons-CO2)	1,797	1,821
Waste reduction (tons)	2,034	170

Note:
The results of environmental conservation are calculated only for those items that can be definitely identified as having an effect over a single year.