

Olympus Corporation Calculation Criteria and Methodology

I. Reporting Period : FY2026 (April 1, 2025 – March 31, 2026)

II. Covered Organizations

Olympus Group (8 domestic entities and 17 overseas entities) Where the reporting scope differs by indicator, such differences are specified in the relevant section.

Company Name	Location
Olympus Corporation	domestic group companies
Olympus Medical Systems Corp.	domestic group companies
Aomori Olympus Co., Ltd.	domestic group companies
Shirakawa Olympus Co., Ltd.	domestic group companies
Aizu Olympus Co., Ltd.	domestic group companies
2 other domestic subsidiaries	domestic group companies
Olympus Corporation of the Americas	Overseas
Olympus Europa SE & Co. KG	Overseas
Olympus Winter & Ibe GmbH	Overseas
OLYMPUS VIETNAM Co., Ltd.	Overseas
13 other overseas subsidiaries	Overseas

Note

Within the Olympus Group, calculation criteria have been established to exclude entities with relatively insignificant impacts.

Entities excluded from the reporting scope are defined as follows:

- entities whose principal functions are sales, marketing, logistics, or corporate/regional management: 500 employees or fewer
- Development, manufacturing, and repair business locations: 100 employees or fewer

In addition, certain entities are currently excluded from the reporting scope where it is difficult to identify emissions at site level. For such entities, efforts are being made to improve data collection, and inclusion in the reporting scope is under consideration.

III. Calculation Scope and Criteria

Environmental Data

Material Balance INPUT

Item		Unit	Covered Organizations	Calculation Criteria	Calculation Method
Energy Consumption	Total	MWh	Olympus Group	• Act on Rationalizing Energy Use and Shifting to Non-fossil Energy, etc. (Energy Conservation Act) • Act on Special Measures Concerning Promotion of Utilization of Electricity from Renewable Energy Sources (Renewable Energy Act)	• Electric power: Annual amount of electricity purchased from electricity suppliers • City gas, LPG, LNG, gasoline, diesel fuel, kerosene, heavy fuel oil: Annual purchased amount from each energy supplier • Hot water, steam, district heat consumption: Aggregated amounts based on invoices, etc. from suppliers • Green electricity: Aggregated based on electricity amounts, etc. from green electricity certificates, non-fossil certificates, and various electricity menus derived from renewable energy sources
	Electric power	MWh			
	City gas	thousand m ³			
	LPG	t			
	LNG	t			
	Heavy fuel oil	kL			
	Kerosene	kL			
	Diesel fuel	kL			
	Gasoline	kL			
	Hot water	GJ			
	Steam	GJ			

	District heat	MWh			· Solar power [internal]: Aggregated based on measuring instruments on the premises · Solar heat [internal]: Aggregated based on heat meters on the premises
	Green electricity	MWh			
	Solar power [internal]	MWh			
	Solar heat [internal]	GJ			
Water consumption	Total	thousand m ³	Olympus Group	-	· Piped water: Calculated based on invoices from water bureaus · Ground water: Calculated based on measuring instruments on the premises
	Piped water				
	Ground water				

Material Balance OUTPUT

Item		Unit	Covered Organizations	Calculation Criteria	Calculation Method
Greenhouse Gas Emissions	Total	t-CO ₂ e	Olympus Group	· Act on Promotion of Global Warming Countermeasures	· Energy-related CO₂: The aggregated amount of Scope 1 emissions, including emissions from city gas, LPG, LNG, gasoline, diesel fuel, kerosene, and heavy fuel oil consumption, and Scope 2 emissions, including emissions from electricity, hot water, steam, and district heat consumption · Non-energy-related CO₂: the aggregated amount of Renewable Energy Act, N₂O, HFCs, PFCs, SF₆ and NF₃ emissions
	Energy-related CO ₂				
	Non-energy-related CO ₂				
Waste emissions	Total	t	Olympus Group	· Waste Management and Public Cleansing Act	· Total waste generated: The aggregated amount of general waste and industrial waste for which the weight can be confirmed through supporting
	Amount recycled				
	Other waste				

					documentation or other evidence · Amount recycled: The aggregated amount of recyclable resources, including valuable resources, among general waste and industrial waste for which the weight can be confirmed through supporting documentation or other evidence. This amount represents the sum of material recycling and thermal recycling · Other waste: The amount of waste excluding recyclable resources, including valuable resources, among general waste and industrial waste for which the weight can be confirmed through supporting documentation or other evidence
CO2 from Transportation and Distribution	Total	t-CO2e	Olympus Group (all transported goods/products)	· Ministry of the Environment, Japan and Ministry of Economy, Trade and Industry, Japan, "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain"	For CO2 from transportation and distribution, the calculation is the same as Scope 3 Category 4.

Energy Consumption within the Organization

Item		Unit	Covered Organizations	Calculation Criteria	Calculation Method
Consumption	Total	MWh	Olympus Group	• Act on Rationalizing Energy Use and Shifting to Non-fossil Energy, etc. (Energy Conservation Act) • Act on Special Measures Concerning Promotion of Utilization of Electricity from Renewable Energy Sources (Renewable Energy Act)	• MWh conversion of each type of energy, including electricity, city gas, LPG, LNG, gasoline, diesel fuel, kerosene, heavy fuel oil, hot water, steam, and district heat. The conversion factors are based on the Act on Promotion of Global Warming Countermeasures.

Renewable Energy Consumption

Item		Unit	Covered Organizations	Calculation Criteria	Calculation Method
Renewable Energy		MWh	Olympus Group	• Act on Special Measures Concerning Promotion of Utilization of Electricity from Renewable Energy Sources (Renewable Energy Act)	• Green electricity: Aggregated based on electricity amounts, etc. from green electricity certificates, non-fossil certificates, and various electricity menus derived from renewable energy sources • Solar power [internal]: Aggregated based on measuring

				instruments on the premises • Solar heat [internal]: Aggregated based on heat meters on the premises
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Breakdown of Energy Consumption within the Organization

Item		Unit	Covered Organizations	Calculation Criteria	Calculation Method
Direct	City gas	MWh	Olympus Group	• Act on Rationalizing Energy Use and Shifting to Non-fossil Energy, etc. (Energy Conservation Act) • Act on Special Measures Concerning Promotion of Utilization of Electricity from Renewable Energy Sources (Renewable Energy Act)	• MWh conversion of each type of energy, including electricity, city gas, LPG, LNG, gasoline, diesel fuel, kerosene, heavy fuel oil, hot water, steam, and district heat. The conversion factors are based on the Act on Promotion of Global Warming Countermeasures. • Electric power: Annual amount of electricity purchased from electricity suppliers • City gas, LPG, LNG, gasoline, diesel fuel, kerosene, heavy fuel oil: Annual purchased amount from each
	LPG				
	LNG				
	Heavy fuel oil				
	Kerosene				
	Diesel fuel				
	Gasoline				
	Subtotal				
Indirect	Electric power				

	Hot water				energy supplier • Hot water, steam, district heat consumption: Aggregated amounts based on invoices, etc. from suppliers • Green electricity: Aggregated based on electricity amounts, etc. from green electricity certificates, non-fossil certificates, and various electricity menus derived from renewable energy sources • Solar power [internal]: Aggregated based on measuring instruments on the premises • Solar heat [internal]: Aggregated based on heat meters on the premises
	Steam				
	District heat				
	Green electricity				
	Solar power [internal]				
	Solar heat [internal]				
	Subtotal				
Total					

Greenhouse Gas Emissions / Emission Intensity (Scope 1, 2)

Item	Unit	Covered Organizations	Calculation Criteria	Calculation Method
Scope 1	t-CO2e	Olympus Group	• Act on Rationalizing Energy Use and Shifting to Non-fossil Energy, etc. (Energy	• Scope 1 - Calculated by multiplying the annual consumption or purchased amount of each fuel type, including city gas, LPG, LNG, gasoline, diesel fuel, kerosene, and heavy fuel oil, by the
Scope 2				
Scope 1+2				

			Conservation Act) • Act on Promotion of Global Warming Countermeasures • GHG Protocol	CO2 emission factor for each type of energy. - For both Japan and overseas, emission factors used under the Greenhouse Gas Emissions Calculation, Reporting and Publication System based on the Energy Conservation Act and the Act on Promotion of Global Warming Countermeasures are used. • Scope 2 - Calculated by multiplying annual electricity consumption by location-specific adjusted emission factors. - For energy use other than electricity, including hot water, steam, and district heat, calculated by multiplying the annual consumption of each energy type by the CO2 emission factor. - In Japan, emission factors by electricity supplier based on the Energy Conservation Act and the Act on Promotion of Global Warming Countermeasures are used. - Overseas, except for the United States and Canada, country-specific emission factors published by the IEA (International Energy Agency) are used. - In the United States and Canada, regional conversion factors published by the EPA (United States Environmental Protection Agency) and the UNFCCC (United Nations Framework Convention on Climate Change) are used. - For both Japan and overseas, emission factors used under the
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				Greenhouse Gas Emissions Calculation, Reporting and Publication System based on the Energy Conservation Act and the Act on Promotion of Global Warming Countermeasures are used.
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Greenhouse Gas Emissions throughout the Supply Chain

Item		Unit	Covered Organizations	Calculation Criteria	Calculation Method
Scope 1		t-CO2e	Olympus Group	- Act on Rationalizing Energy Use and Shifting to Non-fossil Energy, etc. (Energy Conservation Act) - Act on Promotion of Global Warming Countermeasures - GHG Protocol	- Scope 1 - Same as "Greenhouse Gas Emissions / Emission Intensity (Scope 1, 2)." - Scope 2 < Market-based > - Same as "Greenhouse Gas Emissions / Emission Intensity (Scope 1, 2)." < Location-based > - Calculated by multiplying annual electricity consumption by region-specific adjusted emission factors. - For energy use other than electricity, including hot water, steam, and district heat, calculated by multiplying the annual consumption of each energy type by the CO2 emission factor.
Scope 2	Market-based				
	Location-based				
Subtotal	Scope 1+2 Market-based				
	Scope 1+2 Location-based				

					- In Japan, emission factors by electricity supplier based on the Energy Conservation Act and the Act on Promotion of Global Warming Countermeasures are used. - Overseas, country-specific emission factors published by the IEA are used. - For both Japan and overseas, emission factors used under the Greenhouse Gas Emissions Calculation, Reporting and Publication System based on the Energy Conservation Act and the Act on Promotion of Global Warming Countermeasures are used.
Scope 3					
Total	Scope 1+2 [Market-based] + Scope 3			Ministry of the Environment, Japan and Ministry of Economy, Trade and Industry, Japan, "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain"	For Scope 3, same as "Scope 3."
	Scope 1+2 [Location-based] + Scope 3				

Scope 3

Item	Unit	Covered	Calculation Criteria	Calculation Method
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			Organizations		
Category 1	Purchased goods and services	t-CO2e	Olympus Group (All raw materials and parts delivered to the Group)	Ministry of the Environment, Japan and Ministry of Economy, Trade and Industry, Japan, "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain"	• Calculated by multiplying the purchase amounts of raw materials and parts delivered to the Group by the respective emission intensity factors. • The "Global Environmental Burden Intensity Based on Purchaser Prices" published by the National Institute for Environmental Studies is used. (Note) Transportation costs are included in the calculation because they cannot be separately identified from the purchase amounts. Where procurement denominated in foreign currencies is included, amounts are adjusted using the exchange rates for the SBT base year in order to eliminate the impact of foreign exchange fluctuations between fiscal years and ensure comparability with the SBT base year.
Category 2	Capital goods	t-CO2e	Olympus Group (Acquisition amounts of tangible fixed assets, excluding certain fixtures and equipment, and acquisition	Ministry of the Environment, Japan and Ministry of Economy, Trade and Industry, Japan, "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain"	• Calculated by multiplying the acquisition amounts of buildings and structures, machinery and equipment, vehicles and transportation equipment, tools, furniture and fixtures, software, etc. by industry-specific emission intensity factors. • The Ministry of the Environment, Japan's "Emission Intensity Database for Calculating Greenhouse Gas Emissions, etc. of Organizations through the Supply Chain"

			amounts of intangible assets, excluding development assets)		is used. (Note) Among tangible fixed assets, consolidated items classified as "fixtures and equipment" that relate to operating lease assets, loaner assets, demonstration assets, and off-lease assets are excluded because they are manufactured within the Group and are included in Scope 1 and Scope 2.
Category 3	Fuel- and energy-related activities not included in Scope 1 or Scope 2	t-CO ₂ e	Olympus Group	Ministry of the Environment, Japan and Ministry of Economy, Trade and Industry, Japan, "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain"	• Calculated by multiplying the activity data for energy resource use, including city gas, LPG, LNG, gasoline, diesel fuel, kerosene, heavy fuel oil, electricity, hot water, steam, and district heat, by the emission intensity factor for each type of energy. • The Ministry of the Environment, Japan's "Emission Intensity Database for Calculating Greenhouse Gas Emissions, etc. of Organizations through the Supply Chain" and the LCI Database IDEA of the Sustainable Management Promotion Organization are used. •
Category 4	Upstream transportation and distribution	t-CO ₂ e	Olympus Group (All shipped products)	Ministry of the Environment, Japan and Ministry of Economy, Trade and Industry, Japan, "Basic Guidelines on Accounting for Greenhouse	• Calculated by dividing the transportation distance by the fuel efficiency of the transportation mode and multiplying by conversion factors specified by fuel type, and by multiplying transportation weight and distance by emission intensity factors by transportation mode and

				Gas Emissions Throughout the Supply Chain"	vehicle type. • The conversion factors are based on the Energy Conservation Act, the Act on Promotion of Global Warming Countermeasures, the Ministry of the Environment guidelines, DEFRA (Department for Environment, Food & Rural Affairs), and EPA.
Category 5	Waste generated in operations	t-CO2e	Olympus Group	Ministry of the Environment, Japan and Ministry of Economy, Trade and Industry, Japan, "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain"	Calculated by multiplying waste generated by the emission intensity factors by type and treatment method. • The Ministry of the Environment, Japan's "Emission Intensity Database for Calculating Greenhouse Gas Emissions, etc. of Organizations through the Supply Chain" and the LCI Database IDEA of the Sustainable Management Promotion Organization are used.
Category 6	Business travel	t-CO2e	Olympus Group (All employees of Olympus Group)	Ministry of the Environment, Japan and Ministry of Economy, Trade and Industry, Japan, "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain"	• Calculated by multiplying the total number of domestic and international business travelers and travelers by distance by the global headcount ratio. • The Ministry of the Environment, Japan's "Emission Intensity Database for Calculating Greenhouse Gas Emissions, etc. of Organizations through the Supply Chain" is used.
Category 7	Employee commuting	t-CO2e	Olympus Group (All employees of Olympus Group)	Ministry of the Environment, Japan and Ministry of Economy, Trade and Industry, Japan,	• Calculated by multiplying the annual commuting days and emission intensity factors by city classification for the major sites by the major-site headcount, and then dividing

				"Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain"	by the major-site headcount and multiplying by the global headcount. • The Ministry of the Environment, Japan's "Emission Intensity Database for Calculating Greenhouse Gas Emissions, etc. of Organizations through the Supply Chain" is used.
Category 11	Use of sold products	t-CO2e	Olympus Group (All products that directly consume electricity)	Ministry of the Environment, Japan and Ministry of Economy, Trade and Industry, Japan, "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain"	• Calculated by multiplying electricity consumption over the useful life per unit by the emission factor, and then multiplying by the annual sales quantity of the relevant products. • IEA emission factors are used.
Category 12	End-of-life treatment of sold products	t-CO2e	Olympus Group (All sold products)	Ministry of the Environment, Japan and Ministry of Economy, Trade and Industry, Japan, "Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain"	• Calculated by multiplying the weights of products and packaging materials by emission intensity factors corresponding to each waste treatment method. • The Ministry of the Environment, Japan's <i>Emission Intensity Database for Calculating Greenhouse Gas Emissions, etc. of Organizations through the Supply Chain</i>, the LCI Database IDEA of the Sustainable Management Promotion Organization, and emission factors established by the Company based on the composition ratios of raw materials are used.

Water consumption

Item		Unit	Covered Organizations	Calculation Criteria	Calculation Method
Water consumption	Total	thousand	Olympus Group (Excluding one domestic subsidiary among other domestic subsidiaries and one overseas subsidiary among other overseas subsidiaries.)	-	• Piped water: Calculated based on invoices from water bureaus. • Ground water: Calculated based on measuring instruments on the premises.
	Piped water	m ³			
	Ground water				

Waste emissions / Landfill

Item		Unit	Covered Organizations	Calculation Criteria	Calculation Method
Waste	Total	t	Olympus Group	• Waste Management	• Total waste emissions: The aggregated amount of general

emissions	Amount recycled		(Excluding three overseas subsidiaries among other overseas subsidiaries.)	and Public Cleansing Act	waste and industrial waste for which the weight can be confirmed through supporting documentation or other evidence. • Amount recycled: The aggregated amount of recyclable resources, including valuable resources, among general waste and industrial waste for which the weight can be confirmed through supporting documentation or other evidence. • Other waste: Waste excluding recyclable resources, including valuable resources, among general waste and industrial waste for which the weight can be confirmed through supporting documentation or other evidence. • Landfill: the actual weight of waste confirmed, based on waste manifests and other supporting documentation, to have been finally disposed of by landfill, and the amount calculated by applying the landfill rate to other waste. * Amount recycled = the sum of material recycling and thermal recycling.
	Other waste				
Landfill					

Hazardous waste discharged

Item		Unit	Covered Organizations	Calculation Criteria	Calculation Method
Hazardous waste	Total	t	Olympus Group (Excluding three	• Waste Management and Public Cleansing	• Total hazardous waste discharged: Hazardous waste discharged for which the weight can be confirmed through
	Amount recycled				

discharged	Other hazardous waste		overseas subsidiaries among other overseas subsidiaries.)	Act	supporting documentation or other evidence. • Amount recycled: The amount of hazardous waste recycled among hazardous waste discharged for which the weight can be confirmed through supporting documentation or other evidence. • Other hazardous waste: The amount of hazardous waste discharged excluding the amount recycled, among hazardous waste discharged for which the weight can be confirmed through supporting documentation or other evidence. * Amount recycled = the sum of material recycling and thermal recycling.
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Social Data

Fatal Occupational Injuries

Item	Unit	Covered Organizations	Calculation Criteria	Calculation Method
Global	Persons	Olympus Group	-	The annual total number of fatal occupational injuries caused by work-related accidents, as recorded in occupational accident reports.
Japan				
Americas				
Europe				
China				
Asia & Oceania				

Lost-time Injury Cases

Item	Unit	Covered Organizations	Calculation Criteria	Calculation Method
Global	Cases	Olympus Group (Direct employees)	-	The annual total number of occupational injuries resulting in one or more lost workdays.
Japan				
Americas				
Europe				
China				
Asia & Oceania				

Lost-time Injury Frequency Rate (One or More Lost Workdays) – Direct Employees

Item	Unit	Covered Organizations	Calculation Criteria	Calculation Method
Global	-	Olympus Group (Direct Employees)	-	Lost-time Injury Frequency Rate = (Number of lost-time injury cases × 1,000,000) ÷ Total working hours. Lost-time injury case = Occupational injury resulting in one or more lost workdays.
Japan				
Americas				
Europe				
China				
Asia & Oceania				

Lost-time Injury Frequency Rate (One or More Lost Workdays) – Temporary Agency Workers

Item	Unit	Covered Organizations	Calculation Criteria	Calculation Method
Japan	-	Olympus domestic group companies (temporary agency workers)	-	Lost-time Injury Frequency Rate = (Number of lost-time injury cases × 1,000,000) ÷ Total working hours. Lost-time injury case = Occupational injury resulting in one or more lost workdays.