

# Enigmo Inc. ESG Data for the FYE Jan. 2024

## (E) Environmental Data

Item (Unit)	FYE 2021/1	FYE 2022/1	FYE 2023/1	FYE 2024/1
<b>Total Energy Consumption (GJ)</b>	843	559	637	652
<b>Total GHG Emissions (t-CO<sub>2</sub>e)</b>	8,190	7,293	5,549	4,061
<b>Scope 1 (t-CO<sub>2</sub>)</b>	6	7	8	8
<b>Scope 2 (t-CO<sub>2</sub>)</b>	34	21	27	23
<b>Scope 3 (t-CO<sub>2</sub>e)</b>	8,150	7,266	5,514	4,030
3-1 (Purchased Goods and Services):	84	58	71	30
3-2 (Capital Goods):	95	92	91	82
3-3 (Fuel- and Energy-related Activities Not Included in Scope 1 or 2):	7	5	6	6
3-4 (Upstream Transportation and Distribution):	7	10	9	12
3-5 (Waste Generated in Operations):	2	1	2	1
3-6 (Business Travel):	2	2	1	3
3-7 (Employee Commuting):	10	5	6	8
3-8 (Upstream Leased Assets):	N/A	N/A	N/A	N/A
3-9 (Downstream Transportation and Distribution):	7,943	7,092	5,328	3,888
3-10 (Processing of Sold Products):	N/A	N/A	N/A	N/A
3-11 (Use of Sold Products):	N/A	N/A	N/A	N/A
3-12 (End-of-Life Treatment of Sold Products):	N/A	N/A	N/A	N/A
3-13 (Downstream Leased Assets):	N/A	N/A	N/A	N/A
3-14 (Franchises):	N/A	N/A	N/A	N/A
3-15 (Investments):	N/A	N/A	N/A	N/A
<b>CO<sub>2</sub> Emissions Intensity (t-CO<sub>2</sub>/million yen)</b>	0.0057	0.0036	0.0052	0.0050
<b>Water Consumption (m<sup>3</sup>)</b>	0	0	0	0
<b>Total Waste (t)</b>	2	1	2	1
<b>Number of Environmental Penalties Imposed</b>	0	0	0	0

### [Notes on Environmental Data]

1. **Calculation Period:** February 1<sup>st</sup> through January 31<sup>st</sup> each fiscal year (same as the accounting period)

2. **Scope of Data Calculation:** Enigmo Inc.

The coverage rate is 100%. The data for BUYMA Studio, which opened during the period, has been added to the data since the fiscal year ending January 31, 2023.

3. **Calculation Method**

■ **Total Energy Consumption** =  $\Sigma\{(\text{Annual consumption of fuel and electricity}) \times (\text{heat conversion})$

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factor by energy type<sup>①</sup> }}

- **Scope 1 and 2** =  $\Sigma\{(\text{fuel and electricity consumption}) \times (\text{CO}_2 \text{ emission factor by energy type}^{\text{①, ②}})\}$
- **Scope 3** =  $\Sigma\{(\text{activity volume}) \times (\text{CO}_2 \text{ emissions factor per activity volume}^{\text{③, ④, ⑤}})\}$
- **CO<sub>2</sub> Emissions Intensity** =  $\Sigma\{\text{CO}_2 \text{ total emissions of Scope 1 and 2 [t-CO}_2\text{]} / \text{Net sales [million yen]}\}$
- **Water Consumption:** In conducting its business activities, we operate as a tenant occupant in its headquarters building and BUYMA Studio. In conducting business activities, toilets and kitchen rooms are located in common areas, and the building owner pays for the use of water, which means that water consumption on our side is 0, thus **water consumption is 0m<sup>3</sup>.**
- **Total Waste** = Industrial waste

## ◆ Source (Data Used)

- ①: Emission factor based on "Act on Promotion of Global Warming Countermeasures"
- ②: Adjusted emission factors given by each electricity provider published by Ministry of the Environment and Ministry of Economy, Trade and Industry
- ③: Emissions unit value database for calculating greenhouse gas emissions of organizations through the supply chain (Ver. 3.3)
- ④: IDEAv2.3 (for calculating supply chain greenhouse gas emissions)
- ⑤: Specific consumption of advertisers and delivery companies used through our business (calculated by us based on publicly available information).

Scope and Category	Target Activities	Activity level	Intensity
3-1 (Purchased Goods and Services):	Use of data center and advertising activities	Reported emissions from the datacenter and advertising costs	Emission intensity calculated by our company (Source ⑤)
3-2 (Capital Goods):	Capital expenditures for buildings and purchase of PCs and other electronic equipment related to the business	Capital investment amount	Emission intensity per price of capital goods (Source ③)
3-3 (Fuel- and Energy-related Activities Not Included in Scope 1 or 2):	Extraction, production, and transportation of purchased and acquired fuels and energy (not included in Scope 1 and 2)	Purchased fuel and electricity usage	Emission intensity per unit of electricity consumption (Source ③) Intensity of extraction, production, and transportation stages by fuel (Source ④)
3-4 (Upstream)	Transportation and delivery at our	Amount of shipping	Emission intensity

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Transportation and Distribution):	expense for ALL-IN services, etc.	fee paid by us	calculated by our company (Source ⑤)
3-5 (Waste Generated in Operations):	Industrial waste	Waste emissions by item	Emission intensity by waste type (Source ③)
3-6 (Business Travel):	Travel (international and domestic) and lodging by employees to engage in business	Amount of business travel expenses by means of transportation and number of overnight stays	Emission intensity per transportation allowance and per number of overnight stays (Source ③)
3-7 (Employee Commuting):	Travel by employees' commuting	Commuting expenses	Emission intensity per transportation allowance (Source ③)
3-8 (Upstream Leased Assets):	CO <sub>2</sub> emissions from the use of leased assets are aggregated in Scope 1 and 2, thus there are no CO <sub>2</sub> emissions in this category.	N/A	N/A
3-9 (Downstream Transportation and Distribution):	Transportation and shipping that occurs in transactions between BUYMA users	Number of deliveries and delivery charges incurred in transactions between BUYMA users (levelized value)	Emission intensity calculated by our company (Source ⑤)
3-10 (Processing of Sold Products):	There is no process of processing sold products, thus no CO <sub>2</sub> emissions that fall into this category	N/A	N/A
3-11 (Use of Sold Products):	There is no process of use of sold products, thus no CO <sub>2</sub> emissions that fall into this category.	N/A	N/A
3-12 (End-of-Life Treatment of Sold Products):	There is no process of disposal of sold products, thus no CO <sub>2</sub> emissions that fall into this category	N/A	N/A
3-13 (Downstream Leased Assets):	There is no process to lease our assets to other companies, thus no CO <sub>2</sub> emissions that fall into this category	N/A	N/A
3-14 (Franchises):	We do not do business under a	N/A	N/A

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	franchise system, thus no CO <sub>2</sub> emissions that fall into this category		
3-15 (Investments):	Since our business is not relevant to the financial services, CO <sub>2</sub> emissions that fall into this category are not applicable.	N/A	N/A

- 4. Independent Assurance:** We have received an independent assurance on the data for total energy consumption and GHG emissions (Scope 1, 2 & 3) for the fiscal year ended January 31, 2024 by Sustainability Accounting Co., Ltd. (See the last page)

# Enigmo Inc. ESG Data for the FYE Jan. 2024

## (S) Social Data

Item (Unit)		FYE 2021/1	FYE 2022/1	FYE 2023/1	FYE 2024/1
Total number of employees	Total:	113	121	134	150
	Male: (%)	49 (43%)	55 (45%)	60 (45%)	75 (50%)
	Female: (%)	64 (57%)	66 (55%)	74 (55%)	75 (50%)
No. of employees in managerial position	Total:	5	20	20	18
	Male: (%)	5 (100%)	13 (65%)	11 (55%)	11 (61%)
	Female: (%)	0 (0%)	7 (35%)	9 (45%)	7 (39%)
Gender composition by job title	No. of Male Executive Officers: (%)	3 (100%)	3 (100%)	3 (100%)	3 (100%)
	No. of Female Executive Officers: (%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
	Male general manager: (%)	5 (100%)	5 (100%)	4 (100%)	4 (100%)
	Female general manager: (%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
	Male manager: (%)	0 (0%)	8 (53%)	7 (44%)	9 (56%)
	Female manager: (%)	0 (0%)	7 (47%)	9 (56%)	7 (44%)
No. of employees and gender composition by job category (revenue generating divisions* <sup>1</sup> ) *	Total male: (%)	10 (26%)	10 (23%)	13 (28%)	12 (27%)
	Total female: (%)	29 (74%)	34 (77%)	33 (72%)	32 (73%)
	Male general manager: (%)	2 (100%)	2 (100%)	2 (100%)	2 (100%)
	Female general manager: (%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
	Male manager: (%)	0 (0%)	2 (29%)	2 (22%)	2 (29%)
	Female manager: (%)	0 (0%)	5 (71%)	7 (78%)	5 (71%)
No. of employees and gender composition by job category (STEM divisions* <sup>1</sup> ) *	Total male: (%)	35 (81%)	38 (83%)	45 (82%)	56 (85%)
	Total female: (%)	8 (19%)	8 (17%)	10 (82%)	10 (15%)
	Male general manager: (%)	1 (100%)	1 (100%)	0 (0%)	0 (0%)
	Female general manager: (%)	0 (0%)	0 (0%)	0 (0%)	0 (0%)
	Male manager: (%)	0 (0%)	5 (83%)	5 (83%)	6 (86%)
	Female manager: (%)	0 (0%)	1 (17%)	1 (17%)	1 (14%)
No. of non-Japanese employees	Total:	4	5	8	11
No. of other employees	No. of employees with disabilities:	0	1	1	1
	% of employees with disabilities:	0%	1%	1%	1%
	No. of employees under 30: *	30	29	25	27
	No. of employees between 30-50: *	66	74	88	95
	No. of employees over 50: *	0	0	2	2
Average age of employees	Average age of employees: years old	33.8	34.1	34.6	36.0
Average length of	Average length of service: years	4.4	4.8	4.8	4.8

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No. of new employees recruited*	No. of new employees recruited:	14	13	25	23
No. of voluntary resignation*	Total:	8	5	13	12
	Male:	5	3	5	8
	Female:	3	2	8	4
	Total employee turnover rate:	7%	4%	10%	8%
No. of employees taking nursing care leave*	Total:	0	0	0	0
	Male: (%)	0	0	0	0
	Female: (%)	0	0	0	0
No. of employees under shorter working hour system for nursing care*	Total:	0	0	0	0
	Male: (%)	0	0	0	0
	Female: (%)	0	0	0	0
% of paid leave utilization*	% of paid leave utilization:	45.3%	56.6%	56.3%	65.5%
% of employees taking regular medical checkups	% of employees taking regular medical checkups:	70.8%	71.1%	73.1%	83.3%
Average annual salary of executive officers (basic salary only)	Male: JPY	57,395,000	63,886,250	64,025,750	63,065,000
	Female: JPY	-	-	-	-
Average annual salary of executive officers (basic salary + bonus)	Male: JPY	57,395,000	63,886,250	64,025,750	63,065,000
	Female: JPY	-	-	-	-
Average annual salary of managerial positions (basic salary only)	Male: JPY	12,429,430	10,783,549	11,038,777	11,258,400
	Female: JPY	-	6,840,362	6,717,752	7,838,669
Average annual salary of managerial positions (basic salary + bonus)	Male: JPY	12,429,430	10,783,549	11,902,985	12,206,683
	Female: JPY	-	6,840,362	7,262,370	8,491,601
Average annual salary of non-	Male: JPY	6,392,446	6,733,769	6,675,831	6,690,932

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managerial positions (basic salary only) *	Female: JPY	4,750,895	4,476,808	4,991,305	4,996,208
Average annual salary of non-managerial positions (basic salary + bonus) *	Male: JPY	6,392,446	6,733,769	7,220,018	7,214,832
	Female: JPY	4,750,895	4,476,808	5,372,850	5,396,537
Average annual salary of all employees	Average annual salary of all employees: JPY	5,865,542	6,488,708	7,108,195	7,101,784
Average training hours per employee	Average hours taken: Hours	1.73	1.22	1.56	0.43
Average training cost per employee	Average cost: JPY	7,708	8,155	4,696	4,355
Lost Time Injury Frequency Rate	Full-time employees	0	0	0	0
	Part-time & contract employees	0	0	0	0
Lost Time Injury Severity Rate	Full-time employees	0	0	0	0
	Part-time & contract employees	0	0	0	0
Customer satisfaction	Rate of satisfaction on customer satisfaction survey	97.4%	97.3%	97.3%	97.5%

## [Notes on Social Data]

- **Calculation Period:** February 1<sup>st</sup> through January 31<sup>st</sup> each fiscal year (same as the accounting period)

- **Scope of Data Calculation:** Enigmo Inc.

※The coverage of data is basically 100%, but in case the data is calculated based on the full-time employees only, it would not be 100% and its coverage will be shown with the mark\* and explained below. In addition, the calculation method has been revised for some prior period data.

\*: The data is calculated based on the full-time employees only, so its coverage is 82.7% for the FYE 2024/1.

\*1: Revenue generating divisions are composed of social commerce, customer marketing, and new business development positions, and STEM (Science, Technology, Engineering and Mathematics) divisions are composed of system engineers and designers positions.

# Enigmo Inc. ESG Data for the FYE Jan. 2024

## (G) Governance Data

Item (Unit)	FYE 2021/1	FYE 2022/1	FYE 2023/1	FYE 2024/1
No. of reported cases of whistleblowing:	0	0	0	0
No. of legal actions regarding corruption, bribery, etc.:	0	0	0	0
Political contribution: JPY	0	0	0	0
No. of directors:	5	5	7	8
No. of independent directors:	2	2	4	5
No. of male directors:	5	5	7	7
No. of female directors:	0	0	0	1
Attendance of directors at the meetings of the board of directors: %	97.1%	96.9%	100%	99.1%
Average tenure of board members: years*	9.0	10.0	7.7	7.8
No. of cases of wrongful business conducts:	0	0	0	0
No. of cases of disciplinary action	0	0	0	0
No. of cases of personal information leakage	0	0	0	0
No. of cases of conflicts of interest	0	0	0	0
No. of cases of insider trading	0	0	0	0
No. of discrimination and harassment cases	0	0	0	0

### [Notes on Governance Data]

■ **Calculation Period:** February 1<sup>st</sup> through January 31<sup>st</sup> each fiscal year (same as the accounting period)

■ **Scope of Data Calculation:** Enigmo Inc.

※The coverage of data is 100%.

\*: Average tenure is calculated with the period of directors in service. So, the period when the director played a role of audit committee only is not count.

Reporting date: 2024/04/25

## Independent Assurance Statement

April 23, 2024

Mr. Shokei Suda  
CEO  
Enigmo Inc.

### 1. Purpose

We, Sustainability Accounting Co., Ltd., have been engaged by Enigmo Inc., referred as “the Company” below, to provide limited assurance on the environmental performance data of the Company during the fiscal year ended January 2024, 652GJ of energy consumption, 8t-CO<sub>2</sub> (Scope1), 23t-CO<sub>2</sub> (Scope2, market-based) and 4,030t-CO<sub>2</sub>e (Scope3 Category1,2,3,4,5,6,7,9). The purpose of this process is to express our conclusion on whether the environmental performance data was calculated in accordance with the Company’s standards. The Company’s management is responsible for calculating the environmental performance data. Our responsibility is to independently carry out a limited assurance engagement and to express our assurance conclusion.

### 2. Procedures Performed

We conducted our assurance engagement in accordance with International Standard on Assurance Engagement 3000 (ISAE 3000) and International Standard on Assurance Engagement 3410 (ISAE 3410).

The key procedures we carried out include:

- Interviewing the Company’s responsible personnel to understand the Company’s standards
- Reviewing the Company’s standards
- Performing cross-checks on a sample basis and performing recalculation to determine whether the environmental performance data was made in accordance with the Company’s standards.

### 3. Conclusion

Based on the procedures performed, nothing has come to our attention that causes us to believe that the environmental performance data has not been calculated in all material respects in accordance with the Company’s standards.

We have no conflict of interest relationships with the Company.



Takashi Fukushima  
Representative Director  
Sustainability Accounting Co., Ltd.