



表1-4 出光興産株式会社 Scope 3 排出量^{※6}

項目	数量	単位
カテゴリ1: 購入した製品・サービス ^{※7}	14,718	千t-CO ₂
カテゴリ3: Scope 1,2に含まれない燃料及びエネルギー調達活動 ^{※7}	2,378	千t-CO ₂
カテゴリ4: 輸送、配送(上流)	2,497	千t-CO ₂
カテゴリ11: 販売した製品の使用 ^{※8}	115,985	千t-CO ₂
カテゴリ12: 販売した製品の廃棄 ^{※7}	5,355	千t-CO ₂

※6 出光興産株式会社を母体とする。
※7 国立研究開発法人産業技術総合研究所 IDEA Ver 3.2および3を使用し算定。
※8 出光興産株式会社全体の製品廃棄量に基づき算定している。

表1-5 GHG 排出量原単位

項目	数量	単位
天然ガス生産	0.028	t-CO ₂ e/boe
石炭生産	0.042	t-CO ₂ e/t
石油精製	0.039	t-CO ₂ e/bbl
石油化学工場	0.993	t-CO ₂ e/t

表1-6 エネルギー消費量

項目	数量	単位
熱量換算値	190	PJ
原油換算値	4,892	千kl
エネルギー消費原単位(製造所)	9.04	L/kL
エネルギー消費原単位(石油化学工場)	0.45	kL/t

表1-7 水資源: 取水量・排水量

項目	数量	単位
海水 取水量	1,285,635	千t
工業用水 取水量	94,030	千t
上水 取水量	1,908	千t
地下水 取水量	12,700	千t
取水計 ^{※9}	1,394,272	千t
排水量	1,387,950	千t
リサイクル率	93	%

※9 取水計は小数量以下の値を含んだ各カテゴリの累計値であり、見かけ上超過したものは各カテゴリの累計値と一致しない。



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保証書 3/7



表1-8 取水量原単位

項目	数量	単位
天然ガス生産	0.74	t/boe
石炭生産	0.32	t/t
石油精製	3.73	t/bbl
石油化学工場	176	L/t

表1-9 水質汚濁負荷量

項目	数量	単位
COD	174	t
全窒素	224	t
全リン	5.1	t

表1-10 大気汚染物質排出量

項目	数量	単位
SOx	8,287	t
NOx	20,451	t
ばいじん	215	t
VOC	5,904	t

表1-11 廃棄物

項目	数量	単位
廃棄物発生量	216,202	t
中間処理減量	72,270	t
リサイクル量	101,714	t
廃棄物最終処分量	1,125	t
廃棄物最終処分率	0.52	%



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表2-1 雇用の状況

項目	数量	単位
従業員数 ^{※10} (一般社員数、役員者数)	男性	4,372 名
	女性	688 名
	合計	5,060 名
	女性比率	13.6 %
役員者数 ^{※10} (課長、部門長)	男性	1,349 名
	女性	64 名
	合計	1,413 名
	女性比率	4.6 %
平均年齢 ^{※10}	男性	42.3 歳
	女性	40.4 歳
	全体	42.0 歳
平均勤続年数 ^{※10}	男性	18.2 年
	女性	15.5 年
	全体	17.8 年
障がい者雇用比率 ^{※11}		2.57 %
新入社員の定数率 (2020〜2022年入社者平均)		90.4 %
新入社員の離職率 (2022年入社者平均)		4.7 %

※10 2025年3月31日時点
※11 2025年4月1日時点



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保証書 4/7



表2-2 採用の状況

項目	数量	単位
新卒採用数 ^{※12}	男性	91 名
	女性	39 名
	合計	130 名
	女性比率	30.0 %
	外国籍	0 名
	外国籍比率	0.0 %
新卒採用数(学卒以上) ^{※13}	男性	39 名
	女性	35 名
	合計	74 名
	女性比率	47.3 %
	外国籍	0 名
	外国籍比率	0 %
中途採用 ^{※13}	81 名	

※12 2023年4月採用
※13 2024年度採用



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保証書 5/7



表2-3 両立制度の利用者数実績

項目	数量	単位
出産休業	女性	27 名
	男性	159 名
育児休業	女性	25 名
	合計	184 名
育児休業取得率	男性	92 %
	女性	104 %
育児休業からの復帰率	合計	93 %
	男性	100 %
育児休業からの復帰率	女性	100 %
	合計	100 %
介護休業	男性	5 名
	女性	2 名
短時間勤務	合計	7 名
	男性	2 名
子の看護のための休暇	女性	67 名
	合計	69 名
家族の介護のための休暇	男性	142 名
	女性	116 名
テレワーク勤務	合計	258 名
	男性	74 名
自己啓発休暇	女性	22 名
	合計	96 名
自己啓発休暇	男性	3,898 名
	女性	679 名
自己啓発休暇	合計	4,577 名
	男性	2 名
自己啓発休暇	女性	4 名
	合計	6 名



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表2-4 時間外勤務、年次有給休暇取得実績

項目	数量	単位
一人当たりの時間外勤務平均時間数	21.5	時間/月
一人当たりの年次有給休暇取得日数	17.2	日
一人当たりの平均有給休暇取得率	84.6	%

表2-5 研修実績

項目	数量	単位
研修時間	総時間	92,304 時間
	一人当たり	15.8 時間
研修投資額	総額	318,488 千円
	一人当たり	55 千円

表2-6 労働安全実績^{※14}

項目	数量	単位
死亡災害	社員	0 名
	協力会社員	1 名
産別率	社員	1.12 -
	協力会社員	1.59 -
強度率	社員	0.03 -
	協力会社員	0.52 -
全度率	社員	3.84 -
	協力会社員	3.64 -

※14 2024年1月～2024年12月

表2-7 プロセス安全実績^{※15}

項目	数量	単位
重大プロセス事故	0	件

※15 2024年1月～2024年12月



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Independent Practitioner's Assurance Report



Independent Assurance Report

Mr. Noriaki Sakai
Representative Director and President
Idemitsu Kosan Co., Ltd.

We, SOCOTEC Certification Japan (hereafter "SOCOTEC"), have performed a limited assurance engagement, in response to the entrustment from Idemitsu Kosan Co., Ltd. (hereafter the "Company") in order to provide an opinion as to whether the subject matter information ("FY2024 GHG Emissions and Environmental Performance Data", "FY2024 Social Performance Data" (period: 1 April 2024 to 31 March 2025) and "2024 Safety Performance Data" (period: 1 January 2024 to 31 December 2024)) of the Company meets the criteria in all material respects.

1 Subject Matter Information and Criteria

The subject matter information for our assurance is a "report on GHG Emissions, Environmental, Social and Safety Performance Data (shown in the Appendix)" covering the operations and activities of domestic bases and domestic and overseas group companies subject to consolidation of the Company described in "FY2024 GHG Emissions and Environmental Performance Data", "FY2024 Social Performance Data" (period: 1 April 2024 to 31 March 2025) and "2024 Safety Performance Data" (period: 1 January 2024 to 31 December 2024).

The criteria for preparing subject matter information are "Environmental Performance Data Calculation Rules (FY2024)", "Scope3 and Carbon Intensity Data Calculation Rules (FY2024)" and "Social and Safety Performance Data Calculation Procedures (FY2024)".

2 Management Responsibility

The "FY2024 GHG Emissions and Environmental Performance Data", "FY2024 Social Performance Data" (period: 1 April 2024 to 31 March 2025) and "2024 Safety Performance Data" (period: 1 January 2024 to 31 December 2024) was prepared by the management of the Company, who is responsible for the integrity of the assertions, statements and claims made therein (including the assertions over which we have been engaged to provide limited assurance), the collection, quantification and presentation of all data and information in the report, and applied criteria, analysis and publication.

The management of the Company is responsible for maintaining adequate records and internal controls that are designed to support the reporting process and ensure that the "FY2024 GHG Emissions and Environmental Performance Data", "FY2024 Social Performance Data" (period: 1 April 2024 to 31 March 2025) and "2024 Safety Performance Data" (period: 1 January 2024 to 31 December 2024) is free from material misstatement whether intentional or negligent.

3 Assurance Practitioner's Responsibility

The responsibility of SOCOTEC is to express a limited assurance conclusion as to whether the subject matter information has been prepared in compliance with the criteria in all material respects.

We have performed limited assurance engagement in accordance with the verification procedures stipulated by SOCOTEC and "JIS Q 14054-3:2023 (ISO 14054-3:2019) Specification with guidance for the verification and validation of greenhouse gas statements" as well as the International Standard on Assurance Engagements (ISAE) 3410 "Assurance Engagements on Greenhouse Gas Statements" and ISAE3000 (Revised), "Assurance Engagements Other than Audits or Reviews of Historical Financial Information" of International Auditing and Assurance Standards Board (IAASB).

The procedures performed in the limited assurance engagement are limited in their type, timing and scope as compared to the procedures performed in the reasonable assurance engagement. As a result, our limited assurance engagement does not provide as high assurance as reasonable assurance engagement.

Our procedures performed depend on the assurance professional practitioner's judgement, including an assessment of the risk of material misstatement, whether due to fraud or error. Our conclusion was not designed to provide assurance on internal controls.

We believe that we have obtained the evidence to provide a basis for our limited assurance conclusions.



4 Assurance Procedures

The procedures that SOCOTEC has performed are based on professional judgement and include, but are not limited to:

- Evaluation of policies and procedures created by the Company in relation to subject matter information
- Inquiries to the Company personnel to understand the above policies and procedures
- Verification that the target project meets eligibility requirements
- Matching with the basis data by trial calculation and recalculation
- Obtaining and collating material for important assumptions and other data
- Sites visited to confirm the calculation structure and procedures, data collection and implementation status of record control

Head Office / Hokkaido Refinery

5 Statement of Our Independence, Quality Management and Competence

SOCOTEC has introduced and maintained a comprehensive management system that conforms to the accreditation requirements of "ISO 17021 Conformity assessment - Requirements for bodies providing audit and certification of management systems". In addition, we have also established a management system according to "ISO 14065:2020 General principles and requirements for bodies validating and verifying environmental information". These meet the requirements of International Standard on Quality Management 1 by the International Auditing and Assurance Standards Board and Code of Ethics for Professional Accountants by International Ethics Standards Board for Accountants. We maintain a comprehensive quality management system that includes ethical rules, professional standards and documented policies and procedures for compliance with applicable laws and regulations.

The SOCOTEC Group is a comprehensive third-party organisation in testing, inspection and certification operations, and provides management system certification and training services related to quality, environment, labour and information security in countries around the world. Engaged in performance data and sustainability report assurance of environmental and social information, SOCOTEC affirms that it is independent of the organisation that has ordered the assurance engagement, its affiliated companies, and stakeholders, and that there is no possibility of impairing impartiality or conflict of interest.

We assure that the team engaged in the assurance is selected based on knowledge and experience in the relevant industry, as well as the competence requirements for this assurance engagement.

6 Use of Report

Our responsibility in performing our limited assurance activities is to the management of the Company only in accordance with the terms for this engagement as agreed with the Company. We do not therefore assume any responsibility for any other purpose or to any other person or organisation.

7 Our Conclusion

On the basis of our procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the subject matter information is not, in all material respects, prepared and reported in accordance with the stated criteria.

SOCOTEC Certification Japan

S. Futaba

Seigo Futaba
Managing Director
25 August 2025



APPENDIX to Independent Assurance Report GHG Emissions, Environmental, Social and Safety Performance Data

Table 1-1 GHG Emissions by Scope

Item	Figure	Unit
Scope 1	CO2	12,279 thousand t-CO ₂
	CH4	67 thousand t-CO ₂
	HFC	0.3 thousand t-CO ₂
	N2O	99 thousand t-CO ₂
	SF6	0.1 thousand t-CO ₂
	Total ¹⁾	12,445 thousand t-CO ₂
Scope 2	541	thousand t-CO ₂
Scope 3 ²⁾ (Category 11: Use of sold products)	101,507	thousand t-CO ₂
Scope 1+2	12,820	thousand t-CO ₂
	12,866	thousand t-CO ₂ e
Scope 1+2+3	114,326	thousand t-CO ₂
	114,463	thousand t-CO ₂ e

¹⁾ Total is the aggregate results for each category, including decimals, and do not apparently match the aggregate results that are rounded off for each category.

²⁾ The scope of reporting is Idemitsu Kosan and consolidated group companies. It is calculated based on Crude/Natural gas production and fuel/LPG production at refineries and complexes.

Table 1-2 CO₂ Emissions and CO₂ Reduction Rate ³⁾

Item	Figure	Unit
Scope 1+2 ⁴⁾	12,820	thousand t-CO ₂
CO ₂ reduction rate (compared to 2013) ⁴⁾	19.2	%

³⁾ The total emissions and the reduction rate that are the basis for calculating CO₂ (Scope 1+2) reductions target for FY2030: 40% reduction compared to FY2013.

⁴⁾ The calculations of CO₂ emissions and reduction rates (FY2013, 2022-2024) include Seibu Oil Co., Ltd. On the other hand, the calculation of GHG emissions by Scope covers consolidated refining companies, etc. as of the reporting year, so the calculation includes Seibu Oil Co., Ltd. for the period from June 2022 onward, after it became a consolidated group company.

Table 1-3 Carbon Intensity Reduction Rate ⁵⁾

Item	Figure	Unit
Carbon Intensity reduction rate (compared to FY2020)	0.8	%

⁵⁾ The reduction rate related to the Carbon Intensity target for FY2030 and FY2040, respectively 10% and 55% reductions compared to FY2020.



Table 1-4 Idemitsu Kosan Co., Ltd. Scope 3 Emissions¹⁰

Item	Figure	Unit
Category 1: Purchased goods and services ¹¹	14,716	thousand t-CO ₂
Category 3: Fuel- and energy-related activities ¹² (not included in Scope 1 or 2)	2,378	thousand t-CO ₂
Category 4: Upstream transportation and distribution	2,457	thousand t-CO ₂
Category 11: Use of sold products ¹³	115,985	thousand t-CO ₂
Category 12: End-of-life treatment of sold products ¹⁴	5,355	thousand t-CO ₂

¹⁰ The scope of reporting is Idemitsu Kosan Co., Ltd. non-consolidated.
¹¹ Calculated using ABT (The National Institute of Advanced Industrial Science and Technology) IDEA Ver. 3.2 and 3.3.
¹² It is calculated based on the volume of products sold by Idemitsu Kosan Co., Ltd.

Table 1-5 GHG Emissions per Unit of Production

Item	Figure	Unit
Natural gas production	0.026	t-CO ₂ e/boe
Coal production	0.042	t-CO ₂ e/t
Oil refining	0.039	t-CO ₂ e/bbl
Petrochemical plants	0.983	t-CO ₂ e/t

Table 1-6 Energy Consumption

Item	Figure	Unit
Heat quantity equivalent	190	PJ
Crude oil equivalent	4,892	thousand kL
Unit energy consumption (Refinery)	9.04	L/tL
Unit energy consumption (Petrochemical plant)	0.45	kL/t

Table 1-7 Water Resources: Amount of Intake and Wastewater

Item	Figure	Unit
Seawater intake	1,285,635	thousand t
Industrial water intake	94,030	thousand t
Tap water intake	1,906	thousand t
Underground water intake	12,700	thousand t
Total water intake ¹⁵	1,394,272	thousand t
Wastewater	1,387,950	thousand t
Water recycling rate	93	%

¹⁵ Total water intake is the aggregate results for each category, including decimals, and do not necessarily match the aggregate results that are rounded off for each category.

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APPENDIX 2/7



Table 1-8 Water Withdrawal Rate

Item	Figure	Unit
Natural gas production	0.74	t/boe
Coal production	0.32	t/t
Oil refining	3.73	t/bbl
Petrochemical plants	176	t/t

Table 1-9 Water Pollution Effects

Item	Figure	Unit
COD	174	t
Total nitrogen	224	t
Total phosphorus	5.1	t

Table 1-10 Air Pollutant Emissions

Item	Figure	Unit
SOx	8,287	t
NOx	20,451	t
Soot/dust	215	t
VOC	5,904	t

Table 1-11 Waste

Item	Figure	Unit
Total waste	218,202	t
Reduced by intermediate treatment	77,270	t
Recycled	101,714	t
Final disposal	1,125	t
Final disposal rate	0.52	%

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Table 2-1 Status of Employees

Item	Figure	Unit
Number of employees ¹⁰ (combined number of members and employees in managerial positions)	Men	4,372 People
	Women	688 People
	Total	5,060 People
Number of employees in managerial positions ¹¹ (including managers, general managers)	Percentage of women	13.6 %
	Men	1,349 People
	Women	64 People
Average age ¹⁰	Total	1,413 People
	Percentage of women	4.6 %
	Men	42.3 years old
Average years employed ¹⁰	Women	40.4 years old
	Whole	42.0 years old
	Men	18.2 years
Percentage of employees with disabilities ¹¹	Women	15.5 years
	Whole	17.8 years
	Men	2.57 %
New graduate retention rate (Average for newly hired employees between 2020 and 2022)	Women	90.4 %
	Whole	4.7 %
	Men	90.4 %
Turnover rate of new graduates (Average for newly hired employees 2022)		

¹⁰ As of 31 March 2025.
¹¹ As of 1 June 2025.

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Table 2-2 Status of Recruitment

Item	Figure	Unit
Recruitment of new graduates ^{*12}	Men	91 People
	Women	39 People
	Total	130 People
	Percentage of women	30.0 %
	Foreign nationals	0 People
Recruitment of new graduates (college graduate or higher) ^{*13}	Men	39 People
	Women	35 People
	Total	74 People
	Percentage of women	47.3 %
	Foreign nationals	0 People
Career recruitment ^{*13}	81	People

^{*12} Hired in April 2023
^{*13} Hired in FY2024



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Table 2-3 Work-Life Balance Support Systems and Usage Numbers

Item	Figure	Unit
Maternity leave	27	People
Childcare leave	Men	159 People
	Women	25 People
	Total	184 People
Rate of employees taking childcare leave	Men	92 %
	Women	104 %
	Total	93 %
Rate of employees returning to work after childcare leave	Men	100 %
	Women	100 %
	Total	100 %
Nursing care leave	Men	5 People
	Women	2 People
	Total	7 People
Reduced working hours for parenting	Men	2 People
	Women	67 People
	Total	69 People
Leave to care for sick/injured child	Men	142 People
	Women	116 People
	Total	258 People
Family care leave	Men	74 People
	Women	22 People
	Total	96 People
Telecommuting	Men	3,868 People
	Women	679 People
	Total	4,577 People
Self-development leave of absence	Men	2 People
	Women	4 People
	Total	6 People



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Table 2-4 Overtime Work and Annual Paid Leave

Item	Figure	Unit
Average overtime work hours per employee	21.5	hours/month
Average annual paid leave taken by an employee	17.2	Days
Average usage rate of annual paid leave per employee	84.6	%

Table 2-5 Training Results

Item	Figure	Unit
Training hours	Total	82,304 Hours
	Per person	15.8 Hours
Amount of investment in training	Total	318,488 thousand yen
	Per person	55 thousand yen

Table 2-6 Occupational Accident Results^{*14}

Item	Figure	Unit
Fatal accidents	Employees	0 People
	Employees of partner companies	1 People
LTIFR (Lost Time Injuries Frequency Rate)	Employees	1.12 -
	Employees of partner companies	1.59 -
Severity rate	Employees	0.03 -
	Employees of partner companies	0.62 -
TRIFR (Total Recordable Injury Frequency Rate)	Employees	3.84 -
	Employees of partner companies	3.64 -

^{*14} January 2024 to December 2024

Table 2-7 Process Safety Accident Results^{*15}

Item	Figure	Unit
Serious accidents	0	Cases

^{*15} January 2024 to December 2024



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