

## Environmental Topics—Environmental Management

# Nikon and the Environment

Through its evolution as an environmentally harmonious corporation, Nikon seeks to spread its Basic Environmental Management Policy throughout the entire Nikon Group in order to promote the build-up of a recycling-oriented society through all of its business activities.

### The Nikon Basic Environmental Management Policy

#### Purpose of the Policy

Nikon enacted the "Nikon Basic Environmental Management Policy" in 1992 in order to express its commitment to improvements in its local environment as well as globally, and to act as the foundation for its environmental management activities. Nikon believes that pollution prevention measures and the efficient use of resources are vital steps that must be taken, in order to be able to hand on to the next generation a healthy environment that is capable of supporting the continued development of society. In the year ended March 2002, the Nikon policy underwent a major revision in response to the anticipated needs of the coming recycling society. An outline of our action guidelines is presented below.

#### Action Guidelines

- (1) We will make every effort to promote waste reduction, reuse and recycling, while encouraging energy and resource conservation, waste reduction and conscientious waste processing, with the goal of creating an environment-conscious recycling society.
- (2) We will perform environmental and safety reviews at every stage of planning, development and design, in order to provide products that fully comply with environmental protection aims.
- (3) At every stage of production, distribution, use and disposal, we will actively introduce materials and equipment that are effective in protecting the environment, strive to develop and improve technologies in this area, and work to minimize environmental burdens.
- (4) We will meet targets for reduction of environmental burdens and use of harmful substances, and continue to improve our environmental management system through environmental audits and other means.
- (5) We will develop and follow a rigorous code of standards, in addition to observing all environmental conservation treaties, national and regional laws and regulations.
- (6) We will conduct ongoing education programmes to further employee knowledge of environmental issues and promote employee involvement in environmental activities.
- (7) We will provide suppliers with guidance and information to promote optimal environmental protection activities.
- (8) We will participate actively in the environmental protection programs of society at large, and implement information disclosure.

### The Relationship Between Nikon and the Environment

#### Primary Environmental Loading (in the Year ended March 2007)

INPUT		Nikon	Subsidiaries	Unit	OUTPUT		Nikon	Subsidiaries	Unit
Energy	Electricity	171,092	84,331	Mwh	CO2 exhaust	Electricity	64,674	31,877	t-CO2
	Gas	6,395	1,793	(thousand) m <sup>3</sup>		Gas	13,483	11,141	t-CO2
	Heavy oil	294	1,736	Kl		Heavy oil	797	4,705	t-CO2
	Water	1,304	587	(thousand) m <sup>3</sup>	PRTR substance exhaust	1,1-dichloro-1-fluoroethane	0	1.210	t
PRTR substance	1,1-dichloro-1-fluoroethane	0	1.455	t		Dichloropentafluoropropane	0	5.649	t
	Dichloropentafluoropropane	0	5.864	t		Xylene	0	0.558	t
	Xylene	0	1.377	t		Hexavalent chrome	0	0	t
	Hexavalent chrome	0	0	t		Toluene	0	1.360	t
	Toluene	0	2.298	t		Lead and lead compounds	0.005	0	t
	Lead and lead compounds	6.648	0	t		Nickel compound	0	0	t
	Nickel compound	0.682	0	t	Boron and boron compounds	0.007	0	t	
	Boron and boron compounds	4.948	0	t	Disposal	Amount of waste generated	3,216	1,874	t
				Amount recycled		3,076	1,718	t	
				Amount of landfill		15	11	t	

<Scope of Data>

Nikon Plants: Ohi, Yokohama, Sagami-hara, Kumagaya and Mito

Manufacturing Subsidiaries: Tochigi Nikon, Mito Nikon, Sendai Nikon, Zao Nikon, Kurobane Nikon (In this report the subsidiaries mentioned above are referred to the "major manufacturing subsidiaries in Japan".)

\*Tochigi Nikon was divided into Tochigi Nikon and Tochigi Nikon Precision in April 2007. The environment-related data in this report were data as of March 2007, before the division.

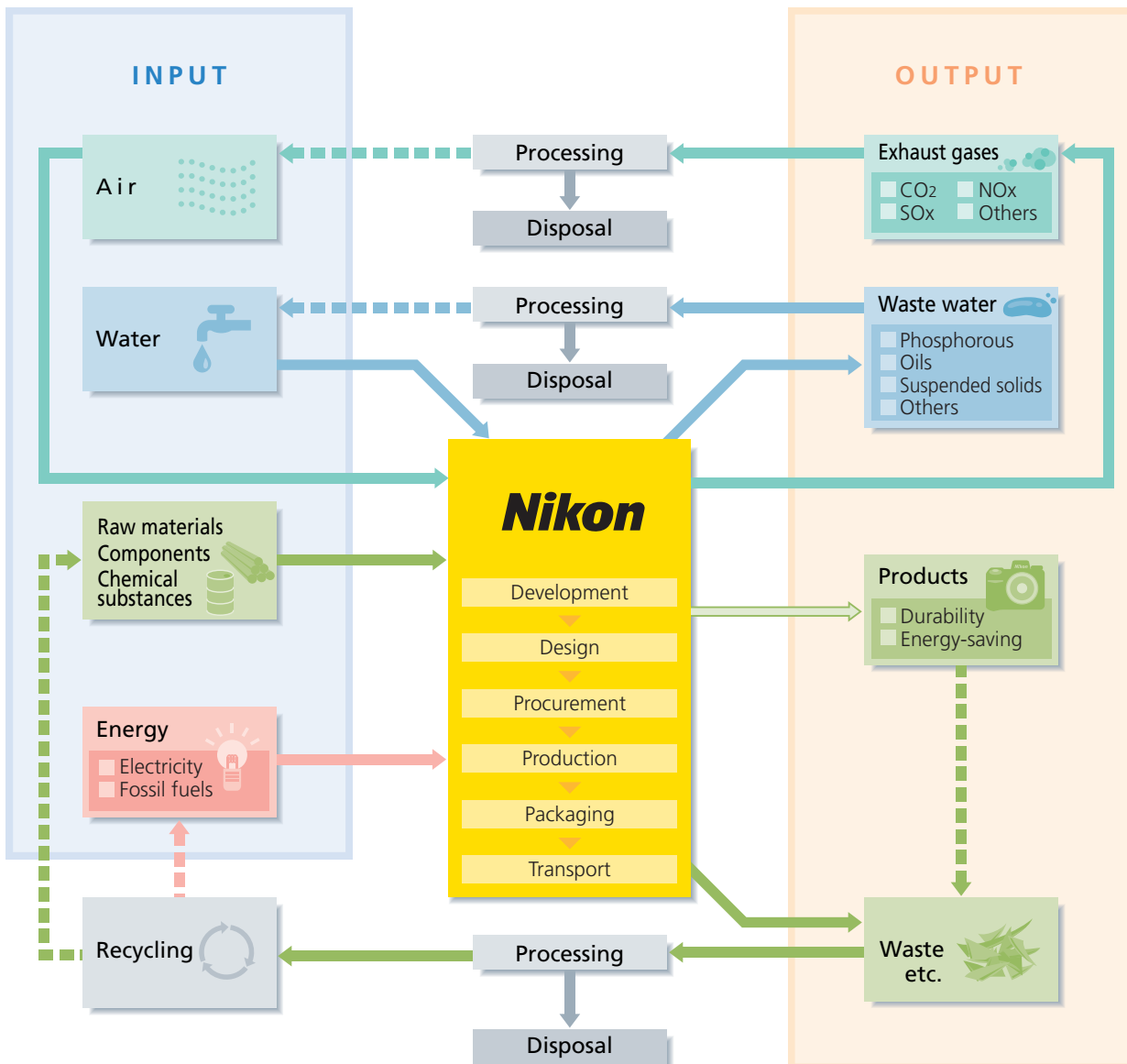
A corporation is like a living organism, functioning within the global environment. As it grows, it provides products and services to society and continues to grow, and during this time it consumes various resources and energy, and generates numerous types of waste.

It is crucial that we recognize the importance of recycling and conservation-particularly reductions in the use of energy and resources. We must also continue working to reduce our waste output until it has virtually been eliminated. It is imperative that corporations be aware of the impact their operations may be having on the environment,

and implement more sophisticated ecological management programs.

Nikon is continuing its efforts to reduce waste materials, and we are also actively pursuing unique activities such as the development of eco-glass, which will significantly reduce our environmental loading. Nikon operates based on its corporate philosophy, "Trustworthiness and Creativity," and today we are applying the experience and technology gained through decades of work in the field to form a new, environmentally harmonious corporation.

### Relationship with the Environment in Business Operations



## Environmental Topics—Environmental Management

# Environmental Management System

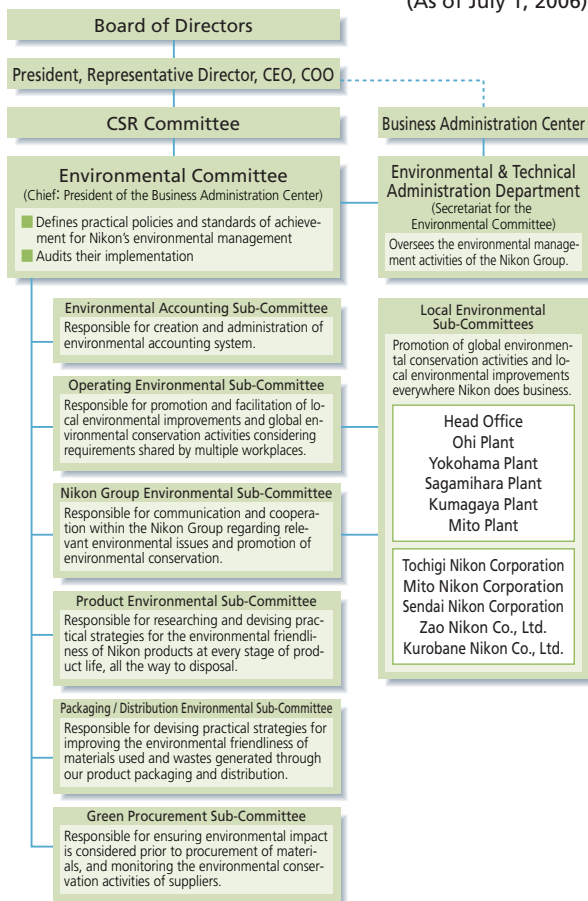
The Environment Committee established within the organizational structure of Nikon actively addresses various environmental issues such as global warming. Nikon has also introduced an Environmental Management System to effectively promote activities for environmental conservation.

### Environmental Management Organization

Nikon first entered into environmental protection activities in 1970, when it formed its "First Pollution Response Committee." This committee was renamed the "Pollution Prevention Committee" in 1971, and again in 1973 to be known as the "Environmental Improvement Committee." This gave birth to our program of more practical environmental conservation activities.

The environmental management organization was restructured in 1992 with the enactment of the "Nikon Basic Environmental Management Policy," and in 1999, as part of the expansion of and adjustments to the system, we established an "Environmental Administration Department" (changed to "Environmental & Technical Administration Department" in 2002) within the company. The current environmental management organization ensures that we are constantly kept abreast of new Japanese or international laws, treaties or regulations, or modifications to existing ones, as well as the ever-changing needs of society.

Nikon's Environmental Management Organization Chart (As of July 1, 2006)



### Utilization of ISO 14001 Certification

The Nikon Group has accelerated its environmental management by acquiring ISO 14001 certification.

The status of certification at plants and subsidiaries in the Group is outlined below. By acquiring company-wide certification, the Group will advance in its efforts to accomplish the Environmental Action Plan, to reach its medium-term targets on environmental activities, and to streamline operations.

Through the operation of its Environmental Management System, Nikon has upgraded environmental management and promoted various activities for the conservation of the global environment. These conservation efforts have helped Nikon to reduce the generation and use of hazardous chemicals and substances known to cause global warming, and to use resources more effectively through the promotion of the 3Rs (Reduce, Reuse, and Recycle.)

The Environmental Management System, together with the Quality Management System promoted and run by each business unit, allows Nikon to meet the needs of its customers by supplying high-quality products while addressing the needs of the environment as well.

ISO 14001 Certification at Nikon

	Date of Nikon Group-wide certification approval	Date of independent certification approval	Location
Nikon Group-wide certification	October 2004	—	Tokyo
Ohj Plant	(October 2004)	July 1998	Tokyo
Yokohama Plant	(October 2004)	October 1998	Kanagawa
Mito Plant	(June 2005)	April 1999	Ibaraki
Head Office	(September 2005)	—	Tokyo
Sagamihara Plant	(September 2005)	August 1998	Kanagawa
Kumagaya Plant	(September 2005)	August 1998	Saitama
Sendai Nikon Corporation	(April 2006)	March 1997	Miyagi
Zao Nikon Co., Ltd.	(April 2006)	March 1999	Miyagi
Tochigi Nikon Corporation	(September 2006)	September 1999	Tochigi
Kurobane Nikon Co., Ltd.	(September 2006)	December 1999	Tochigi
Mito Nikon Corporation	(September 2006)	December 1999	Ibaraki
Nasu Nikon Co., Ltd.	—	December 1999	Tochigi
Aichi Nikon Co., Ltd.	—	December 1999	Aichi
Hikari Glass Co., Ltd. Akita Office	—	June 2000	Akita
Nikon Instech Co., Ltd.	—	March 2004	Kanagawa
Setagaya Industry Co., Ltd.	—	November 2004	Yamagata
Nikon Imaging (China) Co., Ltd.	—	June 2005	China
Nikon (Thailand) Co., Ltd.	—	November 2006	Thailand

## Environmental Education/Awareness Activities

We understand the importance of having all of Nikon employees improve their knowledge of environmental matters. Environmental manuals, regulations, and procedures must be put in place, and specialized knowledge and techniques for carrying out environmental conservation activities must be rolled out effectively.

Nikon has been developing the following environmental education and awareness activities for both its employees and business partners. Our support for business partners is mainly directed to those who have not yet acquired ISO 14001 certification, with the goal of enhancing their environmental management and awareness. We also actively engage in events to strengthen our bonds with local communities.

### ■ ISO 14001 Certification Acquisition Support and Related Activities

The Environmental & Technical Administration Department provides organizations within and outside the Nikon Group with education and support for the acquisition of ISO 14001 and ISO 9001 certifications.

### ■ Environmental Management and Promotion of Measures

We are working to heighten the overall awareness of our employees by adopting stratified educational systems for plants, business units, and divisions throughout the Nikon Group.

#### Environmental Education for Each Stratum and Worksite

- Executive management education (general environmental management, ISO 14001, management responsibilities, etc.)
- Education of new employees (general environmental awareness, Nikon's environmental activities)
- Environmental seminars for Nikon Group companies (general environmental management, ISO 14001, green procurement, etc.)
- Education of EMS representatives (environmental policy, environmental objectives, environmental manuals/regulations/procedures, evaluation procedure for environmental aspects and others)
- Everyday on-the-job education (general environmental management, environmental manuals/regulations/procedures, environmental targets, separation of waste and recycling, energy saving, paper and resources saving, etc.)
- Presentations on "Nikon Environmental Action Plan"
- Green procurement education

### ■ Awareness Activities

Nikon implements a full program of awareness activities, with the aim of supplying information, informing employees of new policies and enhancing awareness of environmental matters, as well as applying standards for decision-making.

#### Awareness Activities

- Publication and website posting of "CSR Report" (and "Environmental Report")
- Disclosure of environment-related information on the website (Environmental Management Site)
- Publication and distribution of "Environment/Product Safety Information" for Nikon Group companies
- Publication of environment-related articles on an in-house magazine, "Kouyu-Tsushin" and the website
- Publication and distribution of "EMS News" (Yokohama Plant)
- Proposal for improvement, invitation for participation, screening and prize-giving of mottos, posters and the like to enhance consideration for the environment
- Organizing environment month (broadcasts by the Environmental Committee Chairman, environmental month seminars, environmental facility tours, environmental photo contest, etc.)
- Implementation of energy-saving month (February) and patrol
- Clear posting and notification of all waste-separation categories and provision of waste-disposal areas that encourage recycling
- Notice boards within the workplace, displaying such information as environmental objectives, targets, and management programs
- Publication of site report
- Participation in various environmental events

### ■ Specialized Environmental Education

Nikon employees are encouraged to undertake specialist education both within and outside the company, in order to gain the necessary knowledge, skills and technical abilities to carry out their individual responsibilities with consideration for the environment. We are working to develop specialists and increase specialist knowledge within the company.

#### Specialized Environmental Education

- Internal environmental auditor development course
- Step-up seminar for internal environmental auditors
- Control of chemical substances (handling procedures, PRTR, etc.)
- Environmental facilities operation management
- Specialized industrial waste management qualification course
- Energy management course
- Pollution control management course
- Course for persons in charge of handling dangerous substances
- Emergency countermeasures (simulation of accidental leak)



## Nikon Environment Symbol Mark

Nikon Group established the symbol mark of environmental conservation and improvement activities in 1998.



Environmental Topics—Environmental Management

# Environmental Action Plan

Nikon has been establishing annual “Environmental Targets” and medium-term targets under the Nikon Environmental Action Plan since the year ended March 2001. With the integration of the environmental management systems (EMS) in the Group, the scope of subjects covered under the Action Plan and Environmental Targets has been expanded.

## Nikon Environmental Action Plan

Early in 2000, Nikon set out a three-year plan for environmental activities (the Nikon Environmental Action Plan 2000 edition) and a set of Environmental Targets for the year. Both the Action Plan and Environmental Targets have been reviewed and renewed annually since.

The Environmental Targets for the year ended March 2007, the targets set for the first year of the Nikon Environmental Action Plan 2006 edition based on reviews and renewed plans, are shown below. The targets are roughly divided into the categories of Product Environment and Workplace Environment, and subdivided into twelve smaller categories with more detailed targets. The results for the year ended March 2007 and evaluations by Nikon itself are indicated for each target.

RoHS Directives have been enforced in Europe since July

1, 2006, and in China since March 1, 2007. Nikon has completed its preparations for the directives and is already responding to them. We strive to comply with all regulations and requirements on hazardous substances and are prepared for the introduction of stricter and more universally applied regulations in the future.

The EMS continues to be steadily integrated within the Group, following from the successful introduction at the Ohi Plant and Yokohama Plant in October 2004. Company-wide certifications have also been acquired, both by Nikon and its major manufacturing subsidiaries in Japan. The scope of integration will extend further henceforth.

Increases in production prevented us from reaching our target for waste reduction in the year ended March 2007.

### The Nikon Environmental Action Plan 2006 Edition

	Theme	Environmental Targets for the Year ended March 2007	Results for the Year ended March 2007	Evaluation	See page
Product Environment	Energy conservation (prevention of global warming)	[Energy efficiency] • More than 30% improvement in overall energy efficiency of new products released, compared with figures of similar products already released	More than 93% (57%) improvement in simple average improvement of models, 30% or more improvement in energy efficiency for all (83%) models	○	P43-45
	Reduction in use of hazardous chemical substances	[Eco-glass usage ratio] • Maintaining use of Eco-glass in new optical designs for 100% of consumer products and for at least 97% of industrial products, targeting at least 75% shipment materials in optical glass	Consumer products: 100% (100%) Industrial products: 97.6% (96.5%) Shipment materials: 98.0% (93.0%)	○	P41
		[Lead-free solder] • 100% use of lead-free PC boards for new electronic components for consumer products, and at least 75% use for industrial products	Consumer products: 100% (100%) Industrial products: 96% (67%)	○	P42
		[Hexavalent chrome, lead, cadmium, mercury, PBB, PBDE, PVC] • Continue compliance with RoHS Directive and establish management system • Reduction in use of hexavalent chrome in surface-treatment processes	achieved achieved	○ ○	
		[Ozone layer-depleting substances] • Reduction of IC and LCD steppers using HCFC as a refrigerant to 12% or less of all products	9.2% (15.9%)	○	P43
	Green procurement	[Reduction in use of hazardous chemical substances] • Continuation of green procurement in consumer fields, implementation of green procurement for major products in industrial field	Continuous performance	○	P55-56
Packaging and distribution	[Greenhouse effect gas emissions] • Implementation of the process to gauge CO2 emissions in distribution in Japan	Operation Started	○	P47	
Workplace Environment	Energy conservation (prevention of global warming)	[Greenhouse effect gas emissions] • Reduction in emissions (converted to CO2) at all plants and major manufacturing subsidiaries in Japan, per net sales of at least 20%, compared to levels on the year ended March 2002	35% reduction (29% reduction on all plants)	○	P48
	Waste reduction	[Waste generation] • Reduction in amount of waste generated of at least 10%, compared to the year ended March 2001, at all Nikon plants and major manufacturing subsidiaries in Japan.	6.1% reduction (Reduction on all 29% plants)	×	P49-50
	Green procurement	[Eco-procurement products] • Conformity with guidelines for at least 90% of all products by the year ended March 2007 and thereafter.	91% (89%)	○	P55-56
	ISO 14001	[Integrated certification] • Certification of Nikon Corporation and major manufacturing subsidiaries in Japan completed	Certification of 5 major manufacturing subsidiaries in Japan	○	P35

\*In the section titled, “Results for the year ended March 2007,” the data in parentheses are results through the year ended March 2006. Symbols: “○” indicates progress on-schedule; “×” represents significant gap between stand goal and actual performance

## Revision of the Nikon Environmental Action Plan

At the year ended March 2007, the Nikon Environmental Action Plan 2006 edition was revised to the Nikon Environmental Action Plan 2007 edition, with extensive medium-term targets set for accomplishment by the year ending March 2010. By integrating its environmental management systems (EMS), Nikon seeks to spread awareness of management's stance towards the environment throughout the entire Nikon Group, while developing EMS activities more effectively and more efficiently. The scope

of the Action Plan will also be expanded to include group companies, both in Japan and overseas.

The Nikon Environmental Action Plan 2007 edition calls for full EMS integration within all group companies, both in Japan and overseas, by the year ending March 2009. To improve the effects of implementation, a system for Life Cycle Assessment (LCA) has been established as one of the plan themes.

### The Nikon Environmental Action Plan 2007 Edition

	Theme	Environmental Targets for Midterm/long-term	Target for the Year ending March 2008
Product Environment	Energy conservation (prevention of global warming)	[Energy efficiency] • 30% or more improvement in overall energy efficiency of new products released between the years ending March 2008-2010, compared to similar existing products	Improvement of 30% or greater
	Reduction in use of hazardous chemical substances	[Eco-glass usage ratio] • Maintaining use of Eco-glass in new optical designs for 100% of consumer products, for at least 99% of industrial products and for at least 99% shipment ratio in optical glass division	100% of consumer products, at least 98% of industrial products and at least 97% in shipment ratio of optical glass
		[Lead-free solder] • 100% use of lead-free PC boards for new electronic components for small products such as camera, microscope and surveying instrument and at least 90% use for large products such as stepper after the year ending March 2008	100% of small products and at least 90% of large products
		[Hexavalent chrome, lead, cadmium, mercury, PBB, PBDE, PVC] • Continuance of compliance with RoHS Directive and enhancement of management system • Drastic reduction in use of hexavalent chrome in surface treatment processes and thorough process management	Continuance of compliance and enhancement of management system Drastic reduction
		[Ozone layer-depleting substances] • Total elimination of HCFC as a refrigerant in IC and LCD stepper shipped in the year ending March 2009	Reduction of the products utilizing HCFC to 5% or fewer in shipment ratio
	Green procurement	[Reduction in use of hazardous chemical substances] • Implementation of green procurement for all products in consumer fields and for major products in industrial fields by the year ending March 2009 [Operation of Nikon Green Procurement Standards] • Operation, maintenance and renewal of Nikon Green Procurement Standards • Conclusion of Agreement with new business partners and implementation of survey and checkup for environmental conservation structure of business partners	Implementation for all products in consumer fields and prehension of hazardous substance content of major products in industrial fields Familiarization, operation and maintenance of Nikon Green Procurement Standards Establishment of the structure for agreement with new business partners and implementation of survey and checkup for environmental conservation structure
Distribution	[Reduction in CO <sub>2</sub> emission derived from domestic distribution] • 14% or more reduction in CO <sub>2</sub> emission per net sales compared with the year ended March 2007	5% or more reduction	
Workplace Environment	Energy conservation (prevention of global warming)	[Reduction in greenhouse effect gas emission] (CO <sub>2</sub> derived from energy) Greenhouse effect gas emission (converted to CO <sub>2</sub> ) from 12 and 2 business units in Japan and abroad respectively • At least 22% and 25% reduction per net sales by the year ending March 2010 and 2011 respectively, both compared to the year ended March 2006 • 164,000 and 160,000 tons or less in absolute figure by the year ending March 2010 and 2011 respectively	9% or more reduction  Within 170,000 tons of CO <sub>2</sub> emission
	Waste reduction	[Zero-emission] • Establishment of zero emission system at 2 overseas business units by the year ending March 2009 and more extensive application to other business units by the year ending March 2010 [Reduction of mass volume waste such as paper, sludge, effluent, metal and glass] • 20% Reduction at 12 and 2 business units in Japan and abroad, compared to the year ended March 2006	Preparation for establishment of the system at 2 overseas business units  Examination of actual measures
	Reduction in use of hazardous chemical substances	[Chlorinated organic solvents] • 75% reduction at 2 overseas business units by the year ending March 2010 compared to the year ended March 2006 and total abolition by the year ending March 2011	25% reduction
Others	Environmental Management System (EMS)	[ISO 14001 integrated certification] • Completion of EMS integration of all major business units in both Japan and abroad by the year ending March 2009	Integration of 7 domestic and 2 overseas business units
	Life Cycle Assessment (LCA)	[Introduction of LCA] • Introduction of LCA by the year ending March 2009 and implementation of LCA measures for reduction in environmental load by the year ending March 2010	Preparation for LCA introduction

\*Note: Midterm/long-term environmental targets are for the year ending March 2010, unless specified otherwise.

## Environmental Topics—Environmental Management

# Environmental Accounting

Environmental accounting is a methodology for quantifying the costs and effects of environmental conservation activities. Through the introduction of environmental accounting, we aim to improve the effectiveness of our conservation efforts and implement sustainable environmental policies with quantifiable results over a long term. We are also working to heighten awareness of our environmental conservation activities through the publication of related information and communications to clarify our stance on the environment.

### Nikon Group's Environmental Accounting

#### ■ Features

Nikon Group's environmental accounting features the classification of environmental costs and effects in line with our environmental preservation activities.

#### ■ Basic Policy

The figures contained in our environmental accounts for the year ended March 2007 include those for Nikon Corporation and its major manufacturing subsidiaries and

others. The categories of environmental costs (investments and expenses) are based on the Nikon Group's environmental targets and related measures, as well as the standards set forth in the Environmental Accounting Guidelines (2005 edition) of the Japanese Ministry of the Environment.

#### ■ Effects of Environmental Conservation Activities

Results for the Year ended March 2007 in the Environmental Action Plan presented in the last chapter show the actual results of various measures towards environmental targets. The under table shows the economic effects of environmental conservation measures.

### Cost of Environmental Conservation

(Nikon, Tochigi Nikon, Mito Nikon, Sendai Nikon, Zao Nikon, Kurobane Nikon, Hikari Glass and others)

Unit: million yen

	Theme	Main Activities	Investment	Expenses	Total
Product Environment	<b>Product development:</b> Energy conservation, reduced use of resources, reduction in use of hazardous chemical substances	Energy-saving design, RoHS Directive, etc.	0	152	152
	<b>Green procurement</b>	Enforcement of Green Purchasing Implementation Guidelines, etc.	0	10	10
	<b>Packaging and distribution</b>	Economical driving lecture, Assess transportation volume, etc.	0	6	6
	<b>Product Environmental Accounts</b>		0	168	168
Workplace Environment	<b>Energy conservation</b>	Replacement of air conditioning systems, installation of inverters, etc.	572	19	591
	<b>Waste reduction</b>	Maintain zero-emission systems, reducing use water	0	30	30
	<b>Reduction in use of hazardous chemical substances</b>	Destruction of Unnecessary chemical substances, and management, etc.	0	3	3
	<b>Green procurement</b>	Promotion of purchase eco-article, etc.	0	1	1
	<b>Improvement of office</b>	Improvement of office environmental performance	0	34	34
	<b>Workplace Environmental Accounts</b>		572	87	659
	<b>Response to laws and regulations</b>	Operations management for gas and water emissions processing equipment, maintenance of noise and vibration-emitting facilities, waste management, recycle fee management, control of dangerous substances, etc.	610	718	1,328
	<b>Management activities</b>	ISO 14001 related (EMS management, workplace education), social contribution activity, introduction of greenery	0	494	494
	<b>Total</b>		1,182	1,467	2,649

### Classified According to Guidelines of Japanese Ministry of the Environment

(Nikon, Tochigi Nikon, Mito Nikon, Sendai Nikon, Zao Nikon, Kurobane Nikon, Hikari Glass and others)

Unit: million yen

	Theme	Main Activities	Investment	Expenses	Total	Economic effect
	<b>Cost within business area</b>		1,182	760	1,942	153
	<b>Pollution prevention costs</b>	Operations management for gas and water emissions processing equipment, maintenance of noise and vibration-emitting facilities	459	431	890	0
	<b>Global environment conservation costs</b>	Energy conservation, reduction in use of hazardous chemical substances, control of dangerous substances	723	159	882	52
	<b>Resource recycling costs</b>	Waste reduction, waste management, recycle fee management, maintain zero-emission systems	0	170	170	101
	<b>Upstream/Downstream costs</b>	Enforcement of Green Purchasing Implementation Guidelines, Investigation of hazardous chemical substances, Recycle free management	0	28	28	0
	<b>Management activities costs</b>	ISO 14001 related (EMS management, workplace education)	0	509	509	0
	<b>R&amp;D costs</b>	Energy-saving design, RoHS Directive	0	151	151	0
	<b>Social activity costs</b> Energy conservation	Social contribution activities, sponsorship activities, public relations, etc.	0	19	19	0
	<b>Environmental damage costs</b>	Pollution Load levy	0	0	0	0
	<b>Total</b>		1,182	1,467	2,649	153

Scope of Data:

Applicable Period: April 1, 2006 to March 31, 2007

\*Costs which could not be clarified are in principle not included in these accounts.

\*Depreciation and amortization have not been factored into these accounts.

\*Where a facility has been utilized for several purposes and breakdown is considered complex, the entire cost has been included in the investment cost.

\*All costs have been rounded up or down to the nearest whole number, so in some cases the totals do not match the figures indicated.

\*Only "substantial effects" deducible based on sound reasons are included as economical effects of environmental conservation measures.