October 1, 2026

MIURA CO., LTD.
Sumitomo Mitsui Finance and Leasing Company, Limited

Business Agreement Concluded on "Emissions Rights-Linked Leasing" to Offset CO_2 Emissions Using J-Credits

MIURA CO., LTD. (President & CEO: Tsuyoshi Yoneda, hereinafter referred to as "MIURA") and Sumitomo Mitsui Finance and Leasing Company, Limited (President: Tetsuro Imaeda, hereinafter referred to as "SMFL") have concluded a business agreement (hereinafter referred to as "the Partnership") on "emissions rights[*1]-linked leasing," under which J-Credits[*2] are incorporated into lease agreements to offset CO_2 emissions anticipated to be generated by leased assets over the term of the lease.
By cooperating to offer emissions rights-linked leasing, MIURA and SMFL seek to decarbonize businesses and achieve a carbon-neutral society.

In recent years, companies face greater expectations to decarbonize and cut CO_2 emissions across their supply chains, and to make greater efforts to achieve carbon neutrality. At the same time, it is not easy to completely eliminate CO_2 emissions arising from equipment use. Consequently, in addition to reducing CO_2 emissions, appropriate CO_2 emissions offsets are one method used to address emissions that are difficult to reduce.
By developing products that help to reduce the environmental impact, using energy conversion to reduce CO_2, recovering heat, promoting the utilization of unused heat, and offering proposals for saving energy, MIURA has supported its customers' initiatives toward carbon neutrality.
The Partnership covers lease agreements under which SMFL leases products such as small once-through steam boilers, air compressors, and heat pumps manufactured, sold, or handled by MIURA. Companies installing equipment choose a type and quantity of J-Credits appropriate to their intended use, and SMFL purchases J-Credits from an emissions rights supplier and incorporates them into the offered lease agreement. Anticipated CO_2 emissions from the leased assets over the term of the lease are offset with J-Credits, with SMFL carrying out credit retirement procedures[*3]. This allows companies that have installed the assets covered to use the selected J-Credits to offset the CO_2 emissions anticipated over the lease term, which are calculated based on set assumptions, while limiting the initial investment and administrative burden.

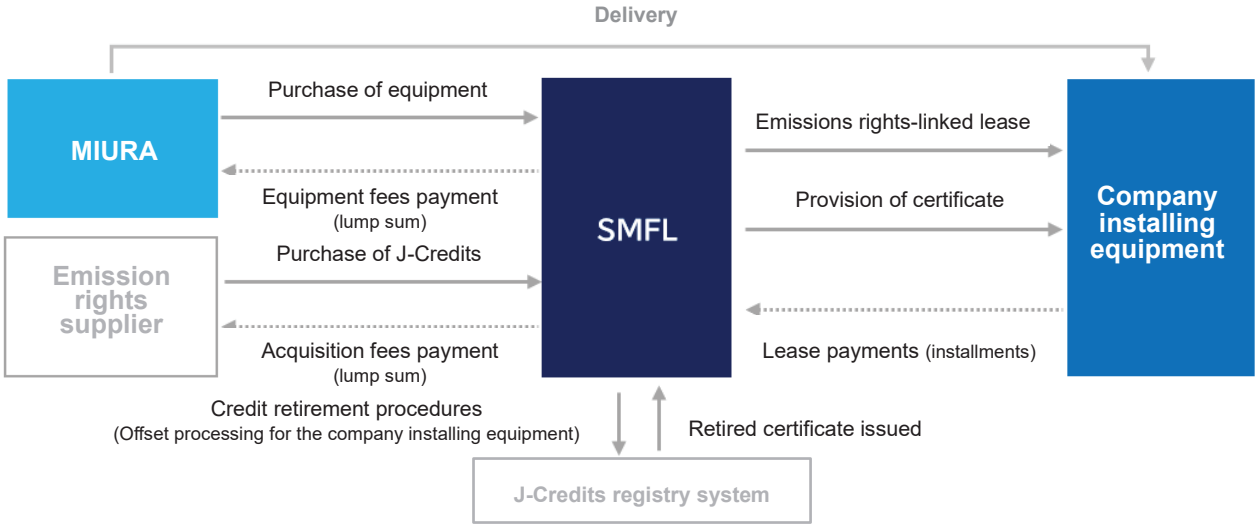
[Examples of applicable products]

Small once-through steam boilers

Air compressors

Heat pumps

[Overview of emissions rights-linked leasing scheme]



MIURA's corporate philosophy states, "We will contribute to creating a society that is environmentally friendly and ways of living that are clean and comfortable through our work in the fields of energy, water, and the environment." Through the Partnership, MIURA will support customers' decarbonization by combining the installation of equipment that contributes to reducing the environmental impact with offsets for the anticipated CO_2 emissions associated with operating this equipment. Going forward, MIURA will continue to contribute to the realization of a carbon-neutral society through its products and services.

SMFL has set becoming a company that is "chosen for its commitment to SDGs" as one of its goals under "Our Vision" in the "SMFL Way," which sets out the company's management philosophy and policies. Furthermore, SMFL has designated the "Environment," "Coexistence with Society," "Diversity and Human Rights," "Innovation," and "Governance" as its five materialities, and is addressing the SDGs through company-wide initiatives. Going forward, SMFL will continue to offer a variety of services in support of achieving the SDGs, contributing to the realization of a sustainable society.

*1 Emissions rights
Emissions rights are defined under Japanese law as "calculated assigned amounts." Here, "emissions rights" is used as a general term for carbon credits.

*2 J-Credits
Credits representing the absorption of substances such as CO_2 through appropriate forest management, and for reductions in CO_2 and other emissions achieved through the installation of energy-saving equipment or the use of renewable energy, as certified under the government-operated "J-Credit Scheme."

*3 Retirement
Invalidating credits to prevent the resale or reuse of purchased credits.

[Inquiries]

MIURA CO., LTD.	Corporate Communications Department	Tel: (+81) 089 979 7019
Sumitomo Mitsui Finance and Leasing Company, Limited	Corporate Communications Department	Tel: (+81) 03 5219 6334