

PULP & PAPER PRODUCTS - Sustainability Accounting Standard

TOPIC	ACCOUNTING METRIC	CODE	DISCLOSED AREA
Greenhouse Gas Emissions	Gross global Scope1 emissions	RR-PP-110a.1	<a href="#">Environment related:Balance of Materials for All Businesses (Principal Materials) (FY2020)</a>
	Discussion of long-term and short-term strategy or plan to manage Scope1 emissions, emissions reduction targets, and an analysis of performance against those targets	RR-PP-110a.2	<a href="#">Environmental Vision 2050 Sustainable Future Vision</a>
Air Quality	Air emissions of the following pollutants:(1) Nox (excluding N <sub>2</sub> O),(2) SO <sub>2</sub> ,(3) volatile organic compounds (VOCs),(4)particulate matter(PM), and (5)hazardous air pollutants (HAPs)	RR-PP-120a.1	<a href="#">Environment related:Balance of Materials for All Businesses (Principal Materials) (FY2020)</a>
Energy Management	(1)Total energy consumed,(2)percentage grid electricity,(3)percentage from biomass,(4) percentage from other renewable energy	RR-PP-130a.1	<a href="#">Environment related:Balance of Materials for All Businesses (Principal Materials) (FY2020)</a>
Water Management	(1)Total water withdrawn,(2) total water consumed, percentage of each in regions with High or Extremely High Base line Water Stress	RR-PP-140a.1	<a href="#">Environment related:Balance of Materials for All Businesses (Principal Materials) (FY2020)</a>
	Description of water management risks and discussion of strategies and practices to mitigate those risks	RR-PP-140a.2	<a href="#">Alleviation of Environmental Burden: Effective Use of Water Resources</a>
Supply Chain Management	Percentage of wood fiber sourced from (1) third-party certified forest lands and percentage to each standard and (2) meeting other fiber sourcing standards and percentage to each standard	RR-PP-430a.1	<a href="#">Sustainable woody resource procurement scheme</a>
	Amount of recycled and recovered fiber procured	RR-PP-430a.2	<a href="#">Amount of used paper and recycled pulp procured</a>

ACTIVITY METRIC	CODE	DISCLOSED AREA
Pulp production	RR-PP-000.A	<a href="#">Environment related:Balance of Materials for All Businesses (Principal Materials) (FY2020)</a>
Paper production	RR-PP-000.B	<a href="#">Environment related:Balance of Materials for All Businesses (Principal Materials) (FY2020)</a>

ACTIVITY METRIC	CODE	DISCLOSED AREA
Total wood fiber sourced	RR-PP-000.C	<a href="#">Current Status of Raw Materials Procurement</a>

FORESTRY MANAGEMENT - Sustainability Accounting Standard

TOPIC	ACCOUNTING METRIC	CODE	DISCLOSED AREA
Ecosystem Services & Impacts	Area of forest land certified to a third-party forest management standard,percentage certified to each standard	RR-FM-160a.1	<a href="#">Sustainable forest management and resource procurement</a>
	Area of forestland with protected conservation status	RR-FM-160a.2	<a href="#">Breakdown of company-owned forests in Japan by IUCN(International Union for</a>
	Area of forestland in endangered species habitat	RR-FM-160a.3	—
	Description of approach to optimizing opportunities from ecosystem services provided by forestlands	RR-FM-160a.4	<a href="#">Preserving Biodiversity</a>
Rights of Indigenous Peoples	Area of forestland in indigenous land	RR-FM-210a.1	—
	Description of engagement processes and due diligence practices with respect to human rights, indigenous rights, and the local community	RR-FM-210a.2	<a href="#">Respect for indigenous peoples</a>
Climate Change Adaptation	Description of strategy to manage opportunities for and risks to forest management and timber production presented by climate change	RR-FM-450a.1	<a href="#">Response to TCFD (Task Force on Climate-related Financial Disclosure)</a>

ACTIVITY METRIC	CODE	DISCLOSED AREA
Area of forestland owned, leased, and/or managed by the entity	RR-FM-000.A	<a href="#">Managed Forest Area</a>
Aggregate standing timber inventory	RR-FM-000.B	—
Timber harvest volume	RR-FM-000.C	—