Rengo Group

Environmental Data Book 2025

RENGO

Rengo Group

Environmental Data Book 2025

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• Target Period

Domestic: FY3/2025 (April 1st, 2024 to March 31, 2025)
Overseas: 2024 (January 1st, 2024 to December 31, 2024)

• Third-party Assurance (Symbol of Assurance: ☑)

For environmental data subject to third-party assurances,
the symbol of assurance indicates that the information has been verified.

• Calculation of Environmental Data

- Figures are rounded and may not add up to the total.
- "–" indicates exemption from the calculations scope, and "0" refers to a figure of less than 0.5.
- In the course of calculations for this fiscal year, some figures from the past fiscal years were revised.

• Number of Target Companies (as of the end of March 2025*)

Standalone	Rengo Co., Ltd.	1
Domestic consolidated companies	Subsidiaries	42
	Second-tier subsidiaries	12
Overseas consolidated companies	Subsidiaries	9
	Second-tier subsidiaries	133
Total		197

* The number of overseas consolidated companies is as of the end of December 2024.

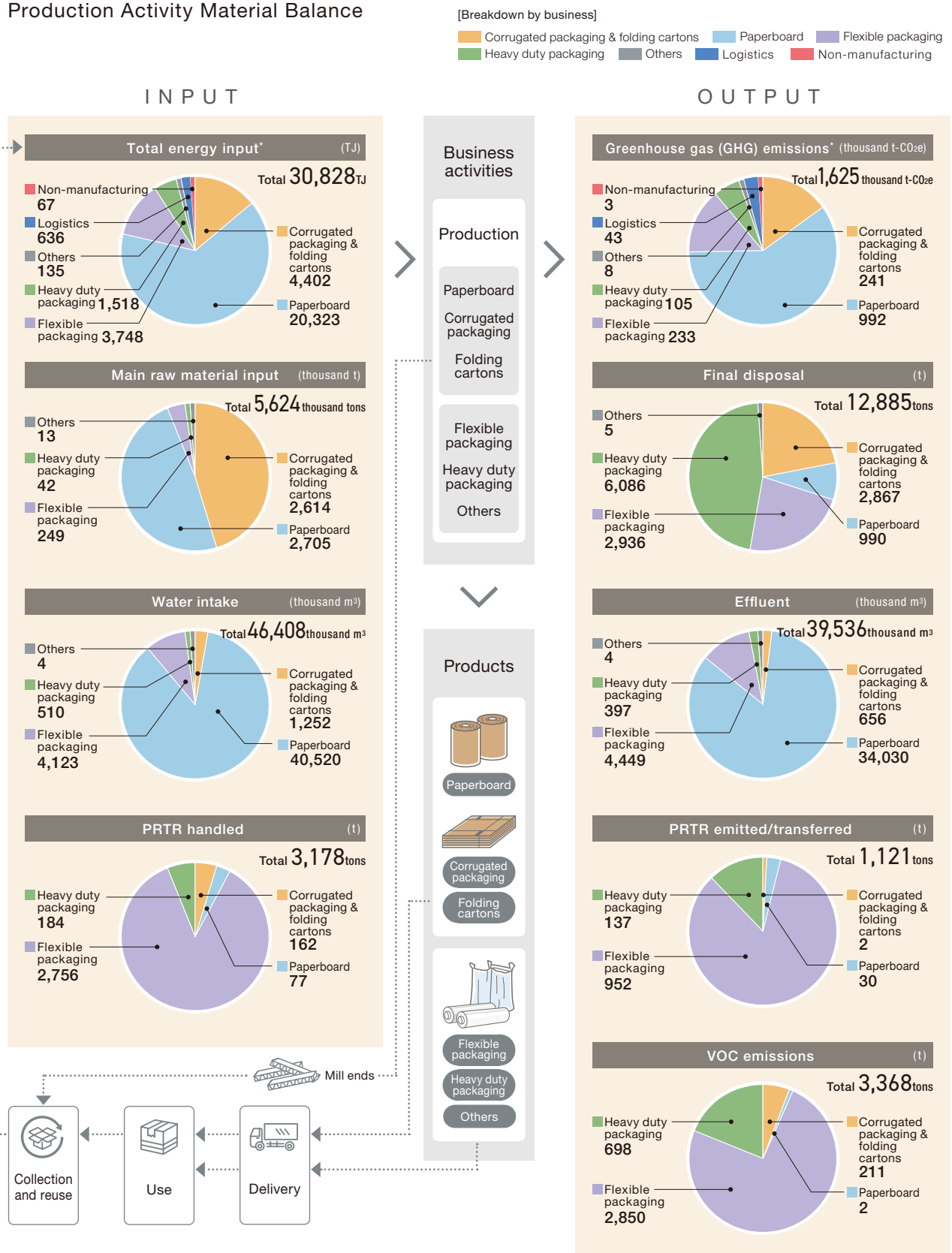
• Target Companies by Category (2024 Data)

Page	Category	Item \ Target Companies	Standalone	Consolidated companies				Disclosure ratio (%)
			Rengo Co., Ltd.	Domestic consolidated companies		Overseas consolidated companies		
				Subsidiaries	Second-tier subsidiaries	Subsidiaries	Second-tier subsidiaries	
04	Management	ISO14001 Certification	○	○	○	○	○	
		ISO27001 Certification	○	–	–	–	–	
		Number of Environmental Incidents	○	○	○	–	–	
		Number of Complaints related to the Environment	○	–	–	–	–	
05	Third-party certifications	FSC Certification	○	○	○	○	○	
		ISCC Certification	–	○	–	–	–	
07	Energy	Trend in Energy Consumption (by type)	○	○	○	○	○	100
		Trend in Self-Generated Electricity Output	○	○	○	○	○	100
08	Greenhouse Gas (GHG)	Trend in Domestic GHG Emissions	○	○	○			100
		Trend in Global GHG Emissions (Scope1,2 and 3)	○	○	○	○	○	100
09	Raw Material and Waste	Trend in Main Raw Material Input (by type)	○	○	○	○	–	82
		Trend in Recycled Material Utilization Rate	○	○				100
		Trend in Waste Generation Amount, Final Disposal Amount and Recycling Rate (by type)	○	○	○	○	○	100
10	Environmentally friendly Products	Trend in Viscopearl Production Volume	○					100
11	Water Resource	Trend in Water Intake by Water Source	○	○	○	○	○	100
		Water Risk Assessment	○	○	○	○	○	100
12	Chemical Substances Management	Trend in Handling Volume of Chemical Substances subject to the PRTR System	○	–	–			97
		Trend in Emissions and Transfer Volume of Chemical Substances subject to the PRTR System	○	○	○			97
13	Environmental Impact Substances and Emissions	Trend in Emissions Volume of Environmental Impact Substances into the Atmosphere (by type)	○	○	○	○	–	82
		Trend in Water Discharge Volume by Discharge Destination	○	○	○	○	○	100
		Trend in Emissions Volumes of Environmental Impact Substances into Water Bodies (by type)	○	○	○	○	–	82

Note: "–" indicates no data, and "＼" indicates non-applicable.
Note: Disclosure ratio=Total sales of target companies / Total sales of the entire Rengo group

Material Balance

Production Activity Material Balance



Scope: Rengo as a standalone entity and domestic and overseas consolidated companies
"Main raw material input" and "VOC emissions" do not include overseas consolidated second-tier subsidiaries.
"PRTR handled"and"PRTR emissions/transferred" do not include domestic consolidated second-tier subsidiaries and overseas consolidated subsidiaries.

* Purchased electricity included

Management

• ISO14001 Certification (as of March 31, 2025*1)

Target company	Number of sites	Number of certified sites	Ratio of certified sites*2
Rengo (Standalone)	34	34	100
Consolidated subsidiaries	277	108	39
Total	311	142	46

Scope: Manufacturing sites of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
*1 Information of overseas consolidated subsidiaries is as of the end of December 2024.
*2 Ratio of certified sites = (Number of certified sites) / (Number of the total sites)

• ISO27001 Certification (as of March 31, 2025*)

Target company	Company	Certified sites
Standalone	Rengo	Tonegawa Division
		Yashio Mill
		Amagasaki Mill
Consolidated subsidiaries	Kinyosha	Gotemba Plant

Scope: Manufacturing sites of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
* Information of overseas consolidated subsidiaries is as of the end of December 2024

• Number of Environmental Incidents

FY3/2024	FY3/2025
3	6

Scope: Rengo as a standalone entity and domestic consolidated subsidiaries
Note: Incidents for which administrative guidance or recommendations were provided and a report was required to be submitted.

• Number of Complaints Related to the Environment (FY3/2025)

Category	Number of cases
Atmosphere	1
Water quality	2
Waste	0
Noise/Vibration	2
Odor	1
Others	2
Total	8

Scope: Rengo as a standalone entity

Third-party Certifications

• FSC Certification (as of March 31, 2025*1)

Target company	Number of sites	Number of certified sites	Ratio of certified sites*2
Rengo (Standalone)	34	34	100
Consolidated subsidiaries	277	106	38
Total	311	140	45

Scope: Manufacturing sites of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
*1 Information of overseas consolidated subsidiaries is as of the end of December 2024.
*2 Ratio of certified sites = (Number of certified sites) / (Number of the total sites)

• ISCC Certification (as of March 31, 2025*)

Target company	Company	Certified organization
Domestic consolidated subsidiaries	RM TOHCELLO	Ibaraki Works, Koga Manufacturing Dept. (Ibaraki Works), Itako Works, Hamamatsu Works, Tokuyama Works
	Howa Sangyo	Narashino Plant, Higata Plant, Kyoto plant, Fukuoka Plant
	Takigawa Corporation Japan	Main factory

Scope: Manufacturing sites of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
*1 Information of overseas consolidated subsidiaries is as of the end of December 2024.

Calculation Method of Energy and Greenhouse Gas (GHG)

• Energy Consumption

Category		Energy Conversion Factor
Energy Consumption	Fuel, Purchased steam	Factor based on the Energy Conservation Act
	Purchased electricity	Domestic:Primary conversion factor based on the Energy Conservation Act,8.64MJ/kWh (at receiving end standard) Overseas:3.6MJ/kWh (at generating end standard)
	Solar power generation (self-generation)	3.6MJ/kWh

Note: the Energy Conservation Act means "The Act on Rationalization of Energy Use and Shift to Non-fossil Energy.

• Scope1,2

Category		Emission factor
Scope1	Direct GHG emissions from the use of fuels in boilers and waste incinerators, and from industrial processes	Domestic:Factor based on the Act on Global Warming Overseas:Factor based on the Act on Global Warming, or factor based on the laws and regulations of the countries which sites belong to
Scope2	Indirect emissions from the use of electricity and heat (steam, hot water, chilled water) supplied by other companies	Domestic:Adjusted Emission factor for each electric utility specified by the Act on Global Warming Overseas:Emission factor for electric utilities, or Emission factor published by each country, or IDEA Ver. 3.5

Note: the Act on Global Warming means "the Act on Promotion of Global Warming Countermeasures".
[Guidelines used for calculations]
Domestic GHG Emissions: the Act on Global Warming (adjusted)
Global GHG emissions: GHG protocol

• Scope3

Category			Calculation method
Scope3	Category 1	Purchased goods and services	Purchased amount of raw materials and purchased services expenses × Emission factor
	Category 2	Capital goods	Capital expenditure × Emission factor
	Category 3	Fuel- and energy-related activities (not included in scope 1 or scope 2)	Energy consumption × Emission factor
	Category 4	Upstream transportation and distribution	Fuel consumption from raw materials transport or transport ton-kilometers × Emission factor
	Category 5	Waste generated in operations	Waste emissions × Emission factor
	Category 6	Business travel	The number of employees × Emission factor
	Category 7	Employee commuting	Commuting expenses × Emission factor
	Category 8	Upstream leased assets	Energy consumption of leased assets × Emission factor
	Category 9	Downstream transportation and distribution	Exemption from calculations
	Category 10	Processing of sold products	Volume of sold intermediate products × Emission factor
	Category 11	Use of sold products	Energy consumption from product use × Emission factor
	Category 12	End-of-life treatment of sold products	Product disposal volume × Emission factor
	Category 13	Downstream leased assets	Energy consumption from leased assets × Emission factor
	Category 14	Franchises	Exemption from calculations
	Category 15	Investments	Scope 1&2 emissions for Rengo's stock holdings

[Guidelines used for calculations]
・Basic Guideline for calculating greenhouse gas emissions through the supply chain for organizations (Ver. 2.7)
(Ministry of the Environment/Ministry of Economy, Trade and Industry)
・GHG protocol
[Emission factor used for calculations]
・LCI database IDEA Ver. 3.5 (AIST Research Institute of Science for Safety and Sustainability IDEA Lab)
・Emission factor database for calculating greenhouse gas emissions and other metrics through the supply chain for organizations (Ver. 3.5)
(Ministry of the Environment/Ministry of Economy, Trade and Industry)

Energy

• Trend in Energy Consumption by type

Unit: TJ

	Category	FY3/2023	FY3/2024	FY3/2025
Energy Consumption	Fossil fuel	15,534	15,480	☑ 16,219
	Purchased electricity (Non-renewable energy)	7,738	6,572	☑ 7,223
	Purchased steam	234	240	☑ 167
	Waste-derived fuel (RPF, waste tires, plastic waste, recycled oil)	1,566	2,152	☑ 2,253
	Biomass fuel (Paper sludge, waste materials, wood waste, waste liquid)	5,079	4,752	☑ 4,724
	Electricity derived from renewable energy*	96	163	☑ 242
	Total	30,248	29,358	☑ 30,828
Renewable energy ratio		17.1%	16.7%	16.1%

Scope: Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
* Electricity derived from solar power generation (self-generation), and purchased renewable energy-derived electricity

• Trend in Self-generated Electricity Output

Unit: MWh

	Category	FY3/2023	FY3/2024	FY3/2025
Self-generated Electricity Output	Non-renewable energy-derived*1	711,610	705,464	743,500
	Renewable energy-derived*2	161,478	158,309	☑ 164,257
	Total	873,088	863,773	907,757

Scope: Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
*1 Fossil fuel- and waste fuel-derived
*2 Biomass fuel- and solar power-derived

Greenhouse Gas (GHG)

• Trend in Domestic GHG Emissions (Under the Act on Promotion of Global Warming Countermeasures (adjusted))

Unit: kt-CO_2e

	Category	FY3/2014	FY3/2023	FY3/2024	FY3/2025
Energy-related CO_2	Fuel use	1,036	960	909	904
	Supplied electricity use	440	391	356	342
	Supplied heat use	10	9	9	36
Non-energy-related CO_2	Other than raw fuel use of waste	–	–	1	2
Other gases	CH_4, N_2O	13	20	7	8
	Total	1,500	1,380	1,282	1,291

Scope: Manufacturing and logistics sites of Rengo as a standalone entity and domestic consolidated subsidiariesas (as of March 31, 2025)

• Trend in Gross Global GHG Emissions (Scope1,2 and 3) (under GHG protocol)

Unit: kt-CO_2e

		Category	FY3/2023	FY3/2024	FY3/2025
Scope 1 Emissions			1,151	1,131	☑ 1,176
Scope 2 Emissions			398	403	☑ 1,176
Scope 1 and 2 Emissions		Total	1,550	1,534	☑ 1,625
Scope 3 Emissions	Category 1	Purchased goods and services	2,438	2,482	☑ *1 2,874
	Category 2	Capital goods	151	209	224
	Category 3	Fuel- and energy-related activities, which are not included in scope 1 or scope 2	277	238	266
	Category 4	Upstream transportation and distribution	425	442	417
	Category 5	Waste generated in operations	67	60	33
	Category 6	Business travel	2	2	3
	Category 7	Employee commuting	29	29	19
	Category 8	Upstream leased assets	1	2	2
	Category 10	Processing of sold products	189	189	171
	Category 11	Use of sold products	11	7	9
	Category 12	End-of-life treatment of sold products	69	120	130
	Category 13	Downstream leased assets	0	0	0
	Category 15	Investments	– *3	131	137
		Total of Category 1,3,4,5 *2	3,207	3,222	3,590
		Total	–	3,911	4,285
Scope 1,2 and 3 Emissions		Grand Total	–	5,446	5,910

Scope: Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
*1 Only the data of Rengo as a standalone entity and domestic consolidated subsidiaries are verified.
*2 Category 1,3,4,5 are SBT targets.
*3 Non-assessed

Raw Material and Waste

• Trend in Main Raw Material Input by Type

Unit: kt

	Category	FY3/2023	FY3/2024	FY3/2025
Main raw material input	Recovered paper	2,600	2,506	2,527
	Pulp	57	51	51
	Paperboard	2,586	2,628	2,628
	Wood chip	165	173	133
	Resin, film, synthetic fiber	178	148	286
	Total	5,586	5,506	5,624

Scope: Manufacturing sites of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
(Overseas second-tier subsidiaries excluded)
FY3/2023 data does not cover domestic second-tier subsidiaries.

• Trend in Recycled Material Utilization Rate

Unit: %

	FY3/2023	FY3/2024	FY3/2025
Recovered paper utilization rate for paperboard*	98.6	98.6	98.6

Scope: Paper mills of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries.
* (Recovered paper consumption) / (Total consumption of recovered paper and pulp)

• Trend in Waste Generation Amount, Final Disposal Amount and Recycling Rate by type

Unit: Waste Generation amount and Final Disposal amount ...kt, Recycling Rate ...%

	Category	FY3/2023	FY3/2024	FY3/2025
Waste generation amount*1	Paper waste	318	339	352
	Sludge	12	13	21
	Plastic waste	26	31	43
	Others	60	60	64
	Specially controlled industrial waste	0	1	1
	Total	415	444	481
Final disposal amount*2	Paper waste	1	1	1
	Sludge	3	2	3
	Plastic waste	1	4	4
	Others	2	5	5
	Specially controlled industrial waste	0	0	0
	Total	7	13	13
Recycling rate*3	Paper waste	99.6	99.7	99.6
	Sludge	76.3	82.7	88.1
	Plastic waste	95.3	86.0	90.3
	Others	96.8	91.6	92.6
	Specially controlled industrial waste	94.6	98.0	93.5
	Total	98.3	97.1	97.3

Scope: Manufacturing sites of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
FY3/2023 data does not cover domestic and overseas second-tier subsidiaries.
*1 Waste generation amount includes valuable materials.
*2 Waste generation amount - Waste recycling amount
*3 (Waste generation amount - Final disposal amount) /Waste generation amount

Environmentally Friendly Products

• Trend of Viscopearl Production Volume

Unit: tons

	FY3/2023	FY3/2024	FY3/2025
Viscopearl Production Volume	47	59	75

Scope: Rengo as a standalone entity

About Viscopearl

Viscopearl is a spherical cellulose bead made from wood pulp. Rengo Co., Ltd. offers them in a variety of sizes from diameters of 3μm to 4mm. Viscopearl are broken into water and CO_2 by microorganisms when released into soil, fresh water, and seawater. Due to its biodegradability, Viscopearl is expected to be used as an alternative to microplastic beads.

Water Resource

• Trend of Water Intake (by Water Source)

Unit: thousand ㎥

	Category	FY3/2023	FY3/2024	FY3/2025
Water Intake	Potable water	951	1,340	1,272
	Industrial water	25,526	25,541	24,489
	Groundwater	17,695	17,487	18,359
	Surface water	2,679	2,488	2,288
	Others	0	1	0
	Total	46,850	46,858	☑ 46,408

Scope: Manufacturing sites of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
FY3/2023 data does not cover domestic and overseas second-tier subsidiaries

• Water Risk Assessment

Unit: water intake…thousand ㎥, Water intake ratio…%

	Number of target sites	Water intake volume	Water Intake ratio
Low	73	1,507	3
Low - medium	96	13,278	29
Medium - high	100	31,537	68
High	22	33	0
Very high	26	53	0
Total	317	46,408	100

Scope: Manufacturing sites of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
Note: We evaluated based on the five-level assessment of "Water Risk Atlas Baseline Water Stress" from "Aqueduct", which is provided by WRI as a tool to assess watershed-specific water risk.

Chemical Substances Management

• Trend in Handling Volume of Chemical Substances subject to the PRTR System

Unit: tons

	Category	FY3/2023	FY3/2024	FY3/2025
Handling Volume	Class 1 Chemical Substances	1,326	1,165	3,178

Scope: Manufacturing sites of Rengo as a standalone entity and domestic consolidated subsidiaries (Domestic second-tier subsidiaries excluded)
FY3/2023 and FY3/2024 data cover only Rengo as a standalone entity.

• Trend in Emissions and Transfer Volume of Chemical Substances subject to the PRTR System

Unit: Class 1 Chemical Substances… tons, Dioxins… mg-TEQ

	Category	FY3/2023	FY3/2024	FY3/2025
Emissions Volume	Total Class 1 Chemical Substances	1,244	1,201	1,054
	Total Dioxins	19	22	18
Trasnfer Volume	Total Class 1 Chemical Substances	73	81	67
	Total Dioxins	757	113	1,354
Total Volumes of Emissions and Transfer	Total Class 1 Chemical Substances	1,317	1,282	1,121
	Total Dioxins	776	134	1,371

Scope: Manufacturing sites of Rengo as a standalone entity and domestic consolidated subsidiaries (Domestic second-tier subsidiaries excluded)

Environmental Impact Substances and Emissions

• Trend in Releases into the Atmosphere by type

Unit: tons

	Category	FY3/2023	FY3/2024	FY3/2025
Releases into the atmosphere by type	SOx	511	321	333
	NOx	1,432	1,420	1,370
	Dust	39	63	25
	VOC*	3,472	3,403	3,368

Scope: Manufacturing sites of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
(Overseas second-tier subsidiaries excluded)
FY3/2023 data does not cover domestic and overseas second-tier subsidiaries.
Starting from FY3/2025, only sites where concentration mesurement is mandated by laws and regulations, are included in calculations.

* Targets of the volatile organic compounds (VOCs) are the top five substances discharged by members of the Japan Paper Association (toluene, 2-butanone, ethyl acetate, 2-propanol, and methanol).

• Trend in Water Discharge by Discharge Destination

Unit: thousand ㎥

	Category	FY3/2023	FY3/2024	FY3/2025
Water discharge	Sewage	26,132	25,078	24,426
	Rivers	12,777	13,563	15,026
	Others	0	0	84
	Total	38,909	38,641	☑ 39,536

Scope: Manufacturing sites of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
FY3/2023 data does not include domestic and overseas second-teir subsidiaries.

• Trend in Releases into Water by Type

Unit: tons

	Category	FY3/2023	FY3/2024	FY3/2025
Releases into water by type	BOD	653	646	781
	COD	1,767	1,507	229
	SS	685	630	583
	Oil (n-Hex)	32	33	27

Scope: Manufacturing sites of Rengo as a standalone entity and domestic and overseas consolidated subsidiaries
(Overseas second-tier subsidiaries excluded)
FY3/2023 data does not include domestic sub-subsidiaries.
Starting from FY3/2025, only sites where concentration mesurement is mandated by laws and regulations, are included in calculations.

Third-party Assurance

Rengo Co., Ltd. has received third-party assurances from the Japan Management Association GHG Certification Center for the following environmental data; energy consumption, power generation from renewable energy sources, Scopes 1 and 2 greenhouse gas emissions, and Scope 3 (category 1) greenhouse gas emissions, water intake, water discharge, as stated in the Japanese version of Rengo Group Environmental Data Book 2025.

Greenhouse gas emissions/ Environmental Information (water)

Verification Statement

11 September 2025

Rengo Co., Ltd.

Japan Management Association
Sustainability Center
Masahiko Maeda, Senior Executive

1. Objective and Scope of Verification

Japan Management Association Sustainability Center (JMASusC) was commissioned by Rengo Co., Ltd. (hereinafter, referred to as "the Organization") to conduct independent verification on a limited level of assurance. The scope of verification is the greenhouse gas (GHG) emissions (including energy consumption information) and environmental information (water usage) (hereinafter, referred to as "the Monitoring data") within the organizational boundary*1 in its fiscal year 2024 Monitoring Report (hereinafter, referred to as "the Report") from 1 April 2024 to 31 March 2025.

1) SCOPE 1 GHG emissions:
   - Direct CO_2 emissions of the Organization by using fossil fuel and waste-derived fuel
   - Emissions of CH_4 and N_2O emitted by business activities of the Organization

2) SCOPE 2 GHG emissions:
   Indirect CO_2 emissions of the Organization by using electricity and heat (steam)

3) SCOPE 3 GHG emissions:
   CO_2 emissions within the category 1 of SCOPE 3*2

4) Energy Consumption etc.:
   Energy consumption amount by fuel type, and power generation of solar and biomass of the Organization

5) Water usage
   Water withdrawals and discharges

The objective of this verification is to confirm that the Monitoring data in the Organization's applicable scope have been correctly calculated and reported in line with the criteria of the monitoring procedure*3, and to express our views as a third party. The Organization's responsibility is to prepare the Report and report the Monitoring data, and JMASusC's responsibility is to express our views on the Monitoring data of the Report as a third party. There is no specific conflict of interest between the Organization and JMASusC.

2. Procedure of Verification

GHG emissions information in the Report was verified by JMASusC in accordance with the requirements of ISO14064-3:2019 and environmental information in the Report was verified in accordance with the requirement of ISAE3000, and following processes were implemented at limited level of assurance. The limited assurance engagement consists of the procedures performed vary in nature form, and are less in extent than for, a reasonable assurance engagement. The level of assurance provided is thus not as high as that provided by a reasonable assurance engagement.

- Assessment including visiting the Organization's office, regarding the information to specify the Monitoring data in the Report, monitoring procedure, monitoring system and related documents
- Interviews with person in charge of making the Report
- Conducting on-site visits for confirming the scope of calculations, emission sources, and data collection system of the Tonegawa Division, RM TOHCELLO CO., LTD. Ibaraki Works, YAMATO-SHIKI CO.,LTD Head Office & Osaka Plant.
- Verifying the evidence for confirmation of the accuracy of the Monitoring data by sampling

3. Conclusion of Verification

Within the scope of the verification activities employing the methodologies mentioned above, nothing has come to our attention that caused us to believe that Organization's Monitoring data in the Report of fiscal year 2024 were not calculated and reported in conformance with the criteria in all material respects.

Verified GHG emissions (t-CO_2e)	
SCOPE 1	**1,176,293**
SCOPE 2*4	**449,050**
SCOPE 3（Category 1）	**2,029,832**

Verified Energy Consumption, etc.		(MWh)	(GJ)
Total Energy consumption*5		–	**30,828,111**
Fossil fuel		–	**16,219,344**
Purchased power (non-renewable) *6		**902,040**	**7,222,804**
Purchased steam		–	**166,625**
Waste-derived fuel*7		–	**2,252,870**
Biomass energy*8		–	**4,723,984**
Self-generation by photovoltaics and purchased power from renewable energy		**49,629**	**242,485**
Self-power generation by renewable energy sources	**Biomass**	140,962	–
	- Self-consumption	140,962	
	Photovoltaics	23,295	–
	- Self-consumption	15,534	

Verified Water usage (m^3)		
Water withdrawals*9	**Total water withdrawals**	**46,408,307**
	Japan Total	**45,852,318**
	Other countries Total	**555,989**
Water discharges*10	**Total water discharges**	**39,535,804**
	Japan Total	**39,126,857**
	Other countries Total	**408,946**

NOTE:

*1：Organizational boundary：The consolidated companies of the Organization, except for the Scope 3 calculation mentioned as below

*2：Overview of categories of SCOPE 3

- Category 1（Purchased goods and services）：Purchased materials, services and biomass/waste-derived fuels used in process and indirect expenses. Organizational boundary is Rengo Co., Ltd. and its subsidiaries in Japan

*3：Monitoring procedure of SCOPE 1, 2 and 3：“Basic Guidelines on Accounting for Greenhouse Gas Emissions Throughout the Supply Chain (ver.2.7) ”,“Database of emissions unit values for Greenhouse Gas Emissions Throughout the Supply Chain (ver.3.5)”, “IDEA ver.3.5 by National Institute of Advanced Industrial Science and Technology” and “Monitoring procedures” prepared by the organization.

*4：Emission factor for electricity consumption
Japan: Basic emission factor under GHG emissions reporting system of Japan
Other countries: Emission factors by power supplier or published by national governments/authorities, or AIST-IDEA Ver.3.5
*5：Total amount (GJ) is calculated including decimal point of each item
*6：Power purchased without being designated as renewable energy (residuals, etc.)
*7：Total of refuse paper & plastic fuel, waste tires, waste plastic, reclaimed oil, etc.
*8：Total of black liquor, wood chips and waste, and paper sludge, etc.
*9：Total of water supply, industrial water, groundwater and surface water
*10：Total of river, sewage and others

4. JMASusC's Independence and Quality Control

JMASusC implements and maintains a comprehensive management system that meets accreditation requirements for ISO 14065: 2020. It is at least as demanding as the requirements of the International Standard on Quality Management 1 and comply with the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behavior.