



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - [SASB Content Index](#) -  
GRI Content Index (GRI Standards)/Independent Assurance Report

# SASB Content Index

## SASB Content Index

### SASB Content Index

It shows places where Sumitomo Forestry Group's initiatives are posted on the topic of standard of the forestry management of SASB.

### SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

TOPIC	ACCOUNTING METRIC	CODE	LOCATION
Ecosystem Services & Impacts	Area of forestland certified to a third-party forest management standard, percentage certified to each standard	RR-FM-160a.1	<ul style="list-style-type: none"> <li>Area of Forest Managed and Owned by the Sumitomo Forestry Group</li> <li>FY2021 Overseas Managed afforestation Area</li> </ul>
	Area of forestland with protected conservation status	RR-FM-160a.2	<ul style="list-style-type: none"> <li>Area of Forest Managed and Owned by the Sumitomo Forestry Group</li> <li>FY2021 Overseas Managed afforestation Area</li> </ul>
	Area of forestland in endangered species habitat	RR-FM-160a.3	<ul style="list-style-type: none"> <li>Commitment to Protected Areas</li> <li>Biodiversity Conservation in Company-Owned Forests in Japan</li> </ul>
	Description of approach to optimizing opportunities from ecosystem services provided by forestlands	RR-FM-160a.4	<ul style="list-style-type: none"> <li>Utilization of Sustainable Forest Resources</li> </ul>
Rights of Indigenous Peoples	Area of forestland in indigenous land	RR-FM-201a.1	-
	Description of engagement processes and due diligence practices with respect to human rights, indigenous rights, and the local community	RR-FM-201a.2	<ul style="list-style-type: none"> <li>Identifying and Managing Human Rights Risks</li> <li>Consideration for Biodiversity Conservation, Labor Practices and Human Rights, and Local Communities</li> </ul>



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - [SASB Content Index](#) -  
[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

TOPIC	ACCOUNTING METRIC	CODE	LOCATION
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	> Responding to TCFD

## Activity Metrics

ACTIVITY METRIC	CODE	LOCATION
Area of forestland owned, leased, and/or managed by the entity	RR-FM-000.A	> Area of Forest Managed and Owned by the Sumitomo Forestry Group
Aggregate standing timber inventory	RR-FM-000.B	-
Timber harvest volume	RR-FM-000.C	> FY2021 Overseas Managed afforestation Area



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -  
[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

# GRI Content Index (GRI Standards)/Independent Assurance Report

## GRI Content Index (GRI Standards)/Independent Assurance Report

### GRI Content Index (GRI Standards)

Sumitomo Forestry's Sustainability Report refers to GRI Standards.

Below Content Index includes related information available on Sustainability Report.

Disclosures		ISO26000 Disclosure	Location
Organizational profile (2016)			
102-1	a. Name of the organization		> Corporate Profile
102-2	a. A description of the organization's activities b. Primary brands, products, and services, including an explanation of any products or services that are banned in certain markets.		> Corporate Profile > Our Business
102-3	a. Location of the organization's headquarters		> Corporate Profile
102-4	a. Number of countries where the organization operates, and the names of countries where it has significant operations and/or that are relevant to the topics covered in the report		> Sumitomo Forestry Group
102-5	a. Nature of ownership and legal form		> Corporate Profile
102-6	a. Markets served		> Corporate Profile > Sumitomo Forestry Group
102-7	a. Scale of the organization		> Corporate Profile > Financial Statement



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
102-8	a. Total number of employees by employment contract (permanent and temporary), by gender b. Total number of employees by employment contract (permanent and temporary), by region c. Total number of employees by employment type (full-time and part-time), by gender d. Whether a significant portion of the organization's activities are performed by workers who are not employees. If applicable, a description of the nature and scale of work performed by workers who are not employees. e. Any significant variations in the numbers reported in Disclosures 102-8-a, 102-8-b, and 102-8-c (such as seasonal variations in the tourism or agricultural industries) f. An explanation of how the data have been compiled, including any assumptions made	6.4 6.4.3	> Social Data
102-9	a. A description of the organization's supply chain, including its main elements as they relate to the organization's activities, primary brands, products, and services		> Overall Picture of Our Business > Supply Chain Management
102-10	a. Significant changes to the organization's size, structure, ownership, or supply chain		> Corporate Profile > Financial Statement
102-11	a. Whether and how the organization applies the Precautionary Principle or approach	6.2	> Risk Management > Supply Chain Management > Human Rights Initiatives > Occupational Health and Safety Management > Environmental Risk Management > Pollution Prevention



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
102-12	a. A list of externally-developed economic, environmental and social charters, principles, or other initiatives to which the organization subscribes, or which it endorses	6.2	<ul style="list-style-type: none"> <li>&gt; Corporate Philosophy and Sustainability Management</li> <li>&gt; Mid-Term Sustainability Targets and Material Issues</li> <li>&gt; Contributions to the SDGs and Material Issues</li> <li>&gt; Promotion of Social Contribution Activities</li> </ul>
102-13	a. A list of the main memberships of industry or other associations, and national or international advocacy organizations	6.2	<ul style="list-style-type: none"> <li>&gt; Promotion of Social Contribution Activities</li> </ul>
Strategy			
102-14	a. A statement from the most senior decision-maker of the organization (such as CEO, chair, or equivalent senior position) about the relevance of sustainability to the organization and its strategy for addressing sustainability	6.2	<ul style="list-style-type: none"> <li>&gt; Top Commitment</li> </ul>
102-15	a. A description of key impacts, risks, and opportunities	6.2	<ul style="list-style-type: none"> <li>&gt; Top Commitment</li> <li>&gt; Risk Management</li> <li>&gt; Environmental Risk Management</li> <li>&gt; Responding to TCFD</li> <li>&gt; IR Library</li> </ul>
Ethics and Integrity			
102-16	a. A description of the organization's values, principles, standards, and norms of behavior	4.4	<ul style="list-style-type: none"> <li>&gt; Corporate Philosophy and Sustainability Management</li> </ul>
102-17	a. A description of internal and external mechanisms for: <ul style="list-style-type: none"> <li>i. Seeking advice about ethical and lawful behavior, and organizational integrity</li> <li>ii. Reporting concerns about unethical or unlawful behavior, and organizational integrity</li> </ul>		<ul style="list-style-type: none"> <li>&gt; Intellectual Property Management</li> <li>&gt; Compliance</li> </ul>



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
Governance			
102-18	a. Governance structure of the organization, including committees of the highest governance body b. Committees responsible for decision-making on economic, environmental, and social topics		<ul style="list-style-type: none"> <li>&gt; Corporate Governance</li> <li>&gt; Risk Management</li> <li>&gt; Compliance</li> <li>&gt; Environmental Management Structure</li> </ul>
102-19	a. Process for delegating authority for economic, environmental, and social topics from the highest governance body to senior executives and other employees		<ul style="list-style-type: none"> <li>&gt; Corporate Governance</li> <li>&gt; Risk Management</li> <li>&gt; Compliance</li> <li>&gt; Environmental Management Structure</li> <li>&gt; Communication with Employees</li> </ul>
102-20	a. Whether the organization has appointed an executive-level position or positions with responsibility for economic, environmental, and social topics b. Whether post holders report directly to the highest governance body		<ul style="list-style-type: none"> <li>&gt; Corporate Governance</li> <li>&gt; Risk Management</li> <li>&gt; Compliance</li> <li>&gt; Environmental Management Structure</li> </ul>
102-21	a. Processes for consultation between stakeholders and the highest governance body on economic, environmental, and social topics b. If consultation is delegated, describe to whom it is delegated and how the resulting feedback is provided to the highest governance body		<ul style="list-style-type: none"> <li>&gt; Corporate Governance</li> <li>&gt; Return to Shareholders and IR Activities</li> <li>&gt; Communication with Employees</li> </ul>
102-22	a. Composition of the highest governance body and its committees		<ul style="list-style-type: none"> <li>&gt; Corporate Governance</li> </ul>
102-23	a. Whether the chair of the highest governance body is also an executive officer in the organization b. If the chair is also an executive officer, describe his or her function within the organization's management and the reasons for this arrangement		<ul style="list-style-type: none"> <li>&gt; Corporate Governance</li> </ul>



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
102-24	a. Nomination and selection processes for the highest governance body and its committees b. Criteria used for nominating and selecting highest governance body members		> Corporate Governance
102-25	a. Processes for the highest governance body to ensure conflicts of interest are avoided and managed b. Whether conflicts of interest are disclosed to stakeholders		> Corporate Governance
102-26	a. Highest governance body's and senior executives' roles in the development, approval, and updating of the organizations' purpose, value or mission statements, strategies, policies, and goals related to economic, environmental, and social topics		> Corporate Governance > Environmental Management Structure
102-27	a. Measures taken to develop and enhance the highest governance body's collective knowledge of economic, environmental, and social topics		> Corporate Governance
102-28	a. Processes for evaluating the highest governance body's performance with respect to governance of economic, environmental, and social topics b. Whether such evaluation is independent or not, and its frequency c. Whether such evaluation is a self-assessment d. Actions taken in response to evaluation of the highest governance body's performance with respect to governance of economic, environmental, and social topics, including, as a minimum, changes in membership and organizational practice.		> Corporate Governance



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
102-29	a. Highest governance body's role in identifying and managing economic, environmental, and social topics and their impacts, risks, and opportunities—including its role in the implementation of due diligence processes b. Whether stakeholder consultation is used to support the highest governance body's identification and management of economic, environmental, and social topics, and their impacts, risks, and opportunities	6.2	> Corporate Governance > Risk Management
102-30	a. Highest governance body's role in reviewing the effectiveness of the organization's risk management processes for economic, environmental, and social topics		> Corporate Governance > Risk Management
102-31	a. Frequency of the highest governance body's review of economic, environmental, and social topics and their impacts, risks, and opportunities	6.2	> Corporate Governance > Risk Management
102-32	a. The highest committee or position that formally reviews and approves the organization's sustainability report and ensures that all material topics are covered		> Corporate Governance > Mid-Term Sustainability Targets and Material Issues
102-33	a. Process for communicating critical concerns to the highest governance body	6.2	> Corporate Governance > Risk Management > Compliance > Return to Shareholders and IR Activities
102-34	a. Total number and nature of critical concerns that were communicated to the highest governance body b. Mechanism(s) used to address and resolve critical concerns		> Compliance





External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -  
[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
102-35	a. Remuneration policies for the highest governance body and senior executives b. How performance criteria in the remuneration policy relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics	6.2	> Corporate Governance
102-36	a. Process for determining remuneration b. Whether remuneration consultants are involved in determining remuneration and whether they are independent of management c. Any other relationships which the remuneration consultants have with the organization		> Corporate Governance
102-37	a. How stakeholders' views are sought and taken into account regarding remuneration b. If applicable, the results of votes on remuneration policies and proposals	6.2	> Corporate Governance > Return to Shareholders and IR Activities
102-38	a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country		
102-39	a. Ratio of percentage increase in annual total compensation for the organization's highest-paid individual in each country of significant operations to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual) in the same country		
Stakeholder Engagement			
102-40	a. A list of stakeholder groups engaged by the organization	6.2	> Stakeholder Engagement



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
102-41	a. Percentage of total employees covered by collective bargaining agreements		> Social Data
102-42	a. The basis for identifying and selecting stakeholders with whom to engage	6.2	
102-43	a. The organization's approach to stakeholder engagement, including frequency of engagement by type and by stakeholder group, and an indication of whether any of the engagement was undertaken specifically as part of the report preparation process	6.2 6.7 6.7.4 6.7.5 6.7.6 6.7.8 6.7.9	> Stakeholder Engagement
102-44	a. Key topics and concerns that have been raised through stakeholder engagement	6.2	> Supply Chain Management> Distribution Business Initiatives
Reporting practice			
102-45	a. A list of all entities included in the organization's consolidated financial statements or equivalent documents b. Whether any entity included in the organization's consolidated financial statements or equivalent documents is not covered by the report	6.2	> IR Library
102-46	a. An explanation of the process for defining the report content and the topic Boundaries b. An explanation of how the organization has implemented the Reporting Principles for defining report content		> Mid-Term Sustainability Targets and Material Issues
102-47	a. A list of the material topics identified in the process for defining report content		> Mid-Term Sustainability Targets and Material Issues
102-48	a. The effect of any restatements of information given in previous reports, and the reasons for such restatements		> Greenhouse Gas Emissions from Business Activities > Occupational Health and Safety Management



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
102-49	a. Significant changes from previous reporting periods in the list of material topics and topic Boundaries		<a href="#">&gt; Editorial Policy</a> <a href="#">&gt; Mid-Term Sustainability Targets and Material Issues</a>
102-50	a. Reporting period for the information provided		<a href="#">&gt; Editorial Policy</a>
102-51	a. If applicable, the date of the most recent previous report		<a href="#">&gt; Editorial Policy</a>
102-52	a. Reporting cycle		<a href="#">&gt; Editorial Policy</a>
102-53	a. The contact point for questions regarding the report or its contents		<a href="#">&gt; Questionnaire</a>
102-54	a. The claim made by the organization, if it has prepared a report in accordance with the GRI Standards		<a href="#">&gt; Editorial Policy</a>
102-55	a. The GRI content index		GRI Content Index
102-56	a. A description of the organization's policy and current practice with regard to seeking external assurance for the report b. If the report has been externally assured:	7.5.3	<a href="#">&gt; Independent Assurance Report</a>
Management Approach (2016)			
103-1	a. An explanation of why the topic is material b. The Boundary for the material topic c. Any specific limitation regarding the topic Boundary		<a href="#">&gt; Mid-Term Sustainability Targets and Material Issues</a> <a href="#">&gt; Material Issue 1</a> <a href="#">&gt; Material Issue 2</a> <a href="#">&gt; Material Issue 3</a> <a href="#">&gt; Material Issue 4</a> <a href="#">&gt; Material Issue 5</a> <a href="#">&gt; Material Issue 6</a> <a href="#">&gt; Material Issue 7</a> <a href="#">&gt; Material Issue 8</a> <a href="#">&gt; Material Issue 9</a>



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

GRI Content Index (GRI Standards)/Independent Assurance Report

Disclosures		ISO26000 Disclosure	Location
103-2	a. An explanation of how the organization manages the topic b. A statement of the purpose of the management approach c. A description of the following, if the management approach includes that component: i. Policies ii. Commitments iii. Goals and targets iv. Responsibilities v. Resources vi. Grievance mechanisms vii. Specific actions, such as processes, projects, programs and initiatives		> Top Commitment > Sustainability related Policies and Philosophy > Mid-Term Sustainability Targets and Material Issues > Material Issue 1 > Material Issue 2 > Material Issue 3 > Material Issue 4 > Material Issue 5 > Material Issue 6 > Material Issue 7 > Material Issue 8 > Material Issue 9
103-3	a. An explanation of how the organization evaluates the management approach		> Mid-Term Sustainability Targets and Material Issues > Material Issue 1 > Material Issue 2 > Material Issue 3 > Material Issue 4 > Material Issue 5 > Material Issue 6 > Material Issue 7 > Material Issue 8 > Material Issue 9

Disclosures		ISO26000 Disclosure	Location
Economic Performance (2016)			
201-1	Direct economic value generated and distributed	6.8.1 6.8.2 6.8.3 6.8.7 6.8.9	> Return to Shareholders and IR Activities > Corporate Profile > Financial Statements



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
201-2	Financial implications and other risks and opportunities due to climate change	6.5.5	<ul style="list-style-type: none"> <li>Environmental Risk Management</li> <li>Responding to TCFD</li> <li>Mitigation of Climate Change</li> <li>Adaption to Climate Change</li> <li>Energy Used in Business Activities and the Adoption of Renewable Energy</li> <li>Greenhouse Gas Emissions from Business Activities</li> </ul>
201-3	Defined benefit plan obligations and other retirement plans	6.8.7	<ul style="list-style-type: none"> <li>IR Library</li> </ul>
201-4	Financial assistance received from government		
Market Presence (2016)			
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	6.3.7 6.3.10 6.4.3 6.4.4 6.8.1 6.8.2	
202-2	Proportion of senior management hired from the local community	6.4.3 6.8.1 6.8.2 6.8.5 6.8.7	
Indirect Economic Impacts (2016)			
203-1	Infrastructure investments and services supported	6.3.9 6.8.1 6.8.2 6.8.7 6.8.9	Promote Further Integration of Business Operations and ESG Initiatives in the Overseas Housing and Real Estate Business <ul style="list-style-type: none"> <li>Sustainable Forest Management</li> <li>Promotion of Social Contribution Activities</li> <li>Biodiversity Conservation in Company-Owned Forests in Japan and Planted Forests Overseas</li> </ul>



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
203-2	Significant indirect economic impacts	6.3.9 6.6.6 6.6.7 6.7.8 6.8.1 6.8.2 6.8.5 6.8.6 6.8.7 6.8.9	> Risk Management > Overseas Housing and Real Estate Business > Environmental Risk Management > Responding to TCFD
Procurement Practices (2016)			
204-1	Proportion of spending on local suppliers	6.4.3 6.6.6 6.8.1 6.8.2 6.8.7	
Anti-corruption (2016)			
205-1	Operations assessed for risks related to corruption	6.6.1 6.6.2 6.6.3	> Compliance
205-2	Communication and training about anti-corruption policies and procedures	6.6.1 6.6.2 6.6.3 6.6.6	> Compliance
205-3	Confirmed incidents of corruption and actions taken	6.6.1 6.6.2 6.6.3	> Compliance
Anti-competitive Behavior (2016)			
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	6.6.1 6.6.2 6.6.5 6.6.7	> Compliance



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
Tax (2019)			
207-1	Approach to tax	6.2	> Tax
207-2	Tax governance, control, and risk management	6.2	> Tax
207-3	Stakeholder engagement and management of concerns related to tax		> Tax
207-4	Country-by-country reporting		
Materials (2016)			
301-1	Materials used by weight or volume	6.5.1 6.5.2 6.5.4	> Balance of Input & Output > Environmental Related Data
301-2	Recycled input materials used	6.5.1 6.5.2 6.5.4	> Waste Reduction and Recycling Management > Initiatives to Achieve Zero Emissions
301-3	Reclaimed products and their packaging materials	6.5.1 6.5.2 6.5.4	> Waste Reduction and Recycling Management > Initiatives to Achieve Zero Emissions
Energy (2016)			
302-1	Recycled input materials used	6.5.1 6.5.2 6.5.4	> Balance of Input & Output > Environmental Related Data > Energy Used in Business Activities and the Adoption of Renewable Energy
302-2	Reclaimed products and their packaging materials	6.5.1 6.5.2 6.5.4	> Balance of Input & Output > Environmental Related Data > Greenhouse Gas Emissions from Business Activities
302-3	Energy intensity	6.5.1 6.5.2 6.5.4	
302-4	Reduction of energy consumption	6.5.1 6.5.2 6.5.4 6.5.5	> Energy Used in Business Activities and the Adoption of Renewable Energy



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
302-5	Reductions in energy requirements of products and services	6.5.1 6.5.2 6.5.4 6.5.5	> Mitigation of Climate Change
Water and Effluents (2018)			
303-1	Interactions with water as a shared resource		> Efficient Use of Water Resources
303-2	Management of water discharge- related impacts		> Efficient Use of Water Resources
303-3	Water withdrawal		> Balance of Input & Output > Environmental Related Data
303-4	Water discharge		> Balance of Input & Output > Environmental Related Data
303-5	Water consumption		> Balance of Input & Output > Environmental Related Data
Biodiversity (2016)			
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	6.5.1 6.5.2 6.5.6	> Policies and Targets for Biodiversity Conservation Biodiversity Conservation in Company-Owned Forests in Japan and Planted Forests Overseas
304-2	Significant impacts of activities, products, and services on biodiversity	6.5.1 6.5.2 6.5.6	> Contributions to Eco Cities Through Greening > Environmental Risk Management > Policies and Targets for Biodiversity Conservation Biodiversity Conservation in Company-Owned Forests in Japan and Planted Forests Overseas
304-3	Habitats protected or restored	6.5.1 6.5.2 6.5.6	> Contributions to Eco Cities Through Greening > Examples of Social Contribution Activities in Japan Biodiversity Conservation in Company-Owned Forests in Japan and Planted Forests Overseas





External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	6.5.1 6.5.2 6.5.6	Biodiversity Conservation in Company- Owned Forests in Japan and Planted Forests Overseas
Emissions (2016)			
305-1	Direct (Scope 1) GHG emissions	6.5.1 6.5.2 6.5.5	<ul style="list-style-type: none"> <li>Balance of Input &amp; Output</li> <li>Environmental Related Data</li> <li>Greenhouse Gas Emissions from Business Activities</li> </ul>
305-2	Energy indirect (Scope 2) GHG emissions	6.5.1 6.5.2 6.5.5	<ul style="list-style-type: none"> <li>Balance of Input &amp; Output</li> <li>Environmental Related Data</li> <li>Greenhouse Gas Emissions from Business Activities</li> </ul>
305-3	Other indirect (Scope 3) GHG emissions	6.5.1 6.5.2 6.5.5	<ul style="list-style-type: none"> <li>Balance of Input &amp; Output</li> <li>Environmental Related Data</li> <li>Greenhouse Gas Emissions from Business Activities</li> </ul>
305-4	GHG emissions intensity	6.5.1 6.5.2 6.5.5	<ul style="list-style-type: none"> <li>Greenhouse Gas Emissions from Business Activities</li> </ul>
305-5	Reduction of GHG emissions	6.5.1 6.5.2 6.5.5	<ul style="list-style-type: none"> <li>Mitigation of Climate Change</li> <li>Greenhouse Gas Emissions from Business Activities</li> </ul>
305-6	Emissions of ozone-depleting substances (ODS)	6.5.1 6.5.2 6.5.3 6.5.5	<ul style="list-style-type: none"> <li>Environmental Risk Management</li> </ul>
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	6.5.1 6.5.2 6.5.3	<ul style="list-style-type: none"> <li>Pollution Prevention</li> <li>Environmental Related Data</li> </ul>
Waste (2020)			
306-1	Waste generation and significant waste-related impacts		<ul style="list-style-type: none"> <li>Waste Reduction and Recycling Management</li> </ul>
306-2	Management of significant waste-related impacts		<ul style="list-style-type: none"> <li>Waste Reduction and Recycling Management</li> </ul>



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
306-3	Waste generated		<a href="#">&gt; Balance of Input &amp; Output</a> <a href="#">&gt; Waste Reduction and Recycling Management</a>
306-4	Waste diverted from disposal		<a href="#">&gt; Waste Reduction and Recycling Management</a>
306-5	Waste directed to disposal		<a href="#">&gt; Balance of Input &amp; Output</a>
Environmental Compliance (2016)			
307-1	Non-compliance with environmental laws and regulations	6.5.1 6.5.2 4.6	<a href="#">&gt; Environmental Risk Management</a>
Supplier Environmental Assessment (2016)			
308-1	New suppliers that were screened using environmental criteria	6.3.5 6.5.1 6.5.2 6.6.6 7.3.1	
308-2	Negative environmental impacts in the supply chain and actions taken	6.3.5 6.5.1 6.5.2 6.6.6 7.3.1	<a href="#">&gt; Supply Chain Management&gt; Distribution Business Initiatives</a> <a href="#">&gt; Supply Chain Management&gt; Manufacturing Business Initiatives</a> <a href="#">&gt; Supply Chain Management&gt; Housing and Construction Business Initiatives</a>
Employment (2016)			
401-1	New employee hires and employee turnover	6.4.1 6.4.2 6.4.3	<a href="#">&gt; Social Data</a>
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.4.1 6.4.2 6.4.4 6.8.7	
401-3	Parental leave	6.4.1 6.4.2 6.4.4	<a href="#">&gt; Social Data</a>



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
Labor/Management Relations (2016)			
402-1	Minimum notice periods regarding operational changes	6.4.1 6.4.2 6.4.3 6.4.5	
Occupational Health and Safety (2018)			
403-1	Occupational health and safety management system		> Occupational Health and Safety Management
403-2	Hazard identification, risk assessment, and incident investigation		> Occupational Health and Safety
403-3	Occupational health services		> Occupational Health and Safety in the Forestry Business > Occupational Health and Safety on Construction Sites
403-4	Worker participation, consultation, and communication on occupational health and safety		> Communication with Employees > Occupational Health and Safety > Promotion of Health Management
403-5	Worker training on occupational health and safety		> Occupational Health and Safety > Promotion of Health Management
403-6	Promotion of worker health		> Promotion of Health Management
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		> Occupational Health and Safety > Promotion of Health Management
403-8	Workers covered by an occupational health and safety management system		> Occupational Health and Safety
403-9	Work-related injuries		> Occupational Health and Safety Management > Social Data
403-10	Work-related ill health		> Occupational Health and Safety Management > Social Data



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
Training and Education (2016)			
404-1	Average hours of training per year per employee	6.4.1 6.4.2 6.4.7	> Human Resources Development > Social Data
404-2	Programs for upgrading employee skills and transition assistance programs	6.4.1 6.4.2 6.4.7 6.8.5	> Diversity and Inclusion > Human Resources Development
404-3	Percentage of employees receiving regular performance and career development reviews	6.4.1 6.4.2 6.4.7	> Human Resources Development > Communication with Employees
Diversity and Equal Opportunity (2016)			
405-1	Diversity of governance bodies and employees	6.2.3 6.3.7 6.3.10 6.4.1	> Corporate Governance > Social Data
405-2	Ratio of basic salary and remuneration of women to men	6.3.7 6.3.10 6.4.1 6.4.2 6.4.3 6.4.4	
Non-discrimination (2016)			
406-1	Incidents of discrimination and corrective actions taken	4.8 6.3.1 6.3.2 6.3.6 6.3.7 6.3.10 6.4.3	> Human Rights Initiatives



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

GRI Content Index (GRI Standards)/Independent Assurance Report

Disclosures		ISO26000 Disclosure	Location
Freedom of Association and Collective Bargaining (2016)			
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	6.3.1 6.3.2 6.3.3 6.3.4 6.3.5 6.3.8 6.3.10 6.4.5 6.6.6	> Human Rights Initiatives > Communication with Employees
Child Labor (2016)			
408-1	Operations and suppliers at significant risk for incidents of child labor	4.8 6.3.1 6.3.2 6.3.3 6.3.4 6.3.5 6.3.7 6.3.10 6.6.6 6.8.4	> Supply Chain Management> Distribution Business Initiatives > Supply Chain Management> Manufacturing Business Initiatives > Supply Chain Management> Housing and Construction Business Initiatives > Human Rights Initiatives
Forced or Compulsory Labor (2016)			
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.8 6.3.1 6.3.2 6.3.3 6.3.4 6.3.5 6.3.10 6.6.6	> Supply Chain Management> Distribution Business Initiatives > Supply Chain Management> Manufacturing Business Initiatives > Supply Chain Management> Housing and Construction Business Initiatives > Human Rights Initiatives



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -  
[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
Security Practices (2016)			
410-1	Security personnel trained in human rights policies or procedures	4.8 6.3.1 6.3.2 6.3.4 6.3.5 6.6.6	
Rights of Indigenous Peoples (2016)			
411-1	Incidents of violations involving rights of indigenous peoples	4.8 6.3.1 6.3.2 6.3.4 6.3.6 6.3.7 6.3.8 6.6.7 6.8.3	> Human Rights Initiatives
Human Rights Assessment (2016)			
412-1	Operations that have been subject to human rights reviews or impact assessments	4.8 6.3.1 6.3.2 6.3.3 6.3.4 6.3.5	> Human Rights Initiatives
412-2	Employee training on human rights policies or procedures	4.8 6.3.1 6.3.2 6.3.5	> Human Rights Initiatives
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	4.8 6.3.1 6.3.2 6.3.3 6.3.5 6.6.6	> Supply Chain Management > Distribution Business Initiatives > Human Rights Initiatives



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
Local Communities (2016)			
413-1	Operations with local community engagement, impact assessments, and development programs	6.3.9 6.5.1 6.5.2 6.5.3 6.8	<ul style="list-style-type: none"> <li>&gt; Protecting Domestic Forest Resources</li> <li>&gt; Afforestation Consultancy</li> <li>&gt; Reforestation Activities Contributing to the Society</li> <li>&gt; Examples of Social Contribution Activities in Japan</li> <li>&gt; Examples of Overseas Community</li> <li>&gt; Development and Regional Contribution Activities</li> <li>&gt; Human Rights Initiatives</li> </ul>
413-2	Operations with significant actual and potential negative impacts on local communities	6.3.9 6.5.3 6.8	
Supplier Social Assessment (2016)			
414-1	New suppliers that were screened using social criteria	6.3.5 6.6.1 6.6.2 6.6.6 6.8.1 6.8.2 7.3.1	
414-2	Negative social impacts in the supply chain and actions taken	6.3.5 6.6.1 6.6.2 6.6.6 6.8.1 6.8.2 7.3.1	<ul style="list-style-type: none"> <li>&gt; Supply Chain Management&gt; Distribution Business Initiatives</li> <li>&gt; Supply Chain Management&gt; Manufacturing Business Initiatives</li> <li>&gt; Supply Chain Management&gt; Housing and Construction Business Initiatives</li> <li>&gt; Human Rights Initiatives</li> </ul>
Public Policy (2016)			
415-1	Political contributions	6.6.1 6.6.2 6.6.4	<ul style="list-style-type: none"> <li>&gt; Promotion of Social Contribution Activities</li> </ul>



External Recognition - Editorial Policy - Initiatives in Response to the Spread of the Coronavirus Disease (COVID-19) - SASB Content Index -

[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
Customer Health and Safety (2016)			
416-1	Assessment of the health and safety impacts of product and service categories	6.7.1 6.7.2 6.7.4 6.7.5 6.8.8	> Product Safety and Quality Management in the Manufacturing Business > Product Safety and Quality Management in the Housing and Construction Business
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4.6 6.7.1 6.7.2 6.7.4 6.7.5 6.8.8	
Marketing and Labeling (2016)			
417-1	Requirements for product and service information and labeling	6.7.1 6.7.2 6.7.3 6.7.4 6.7.5 6.7.9	Communication with Our Customers> > Housing and Construction Business Initiatives
417-2	Incidents of non-compliance concerning product and service information and labeling	4.6 6.7.1 6.7.2 6.7.3 6.7.4 6.7.5 6.7.9	
417-3	Incidents of non-compliance concerning marketing communications	4.6 6.7.1 6.7.2 6.7.3	> Responsible Advertising/Promotional Efforts
Customer Privacy (2016)			
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	6.7.1 6.7.2 6.7.7	> Information Security/DX



[Top  
Commitment](#)[Sustainability  
Management](#)[Initiatives for Sumitomo  
Forestry Group's  
business and ESG](#)[Environment](#)[Social](#)[Governance](#)[Related  
Information](#)[External Recognition](#) - [Editorial Policy](#) - [Initiatives in Response to the Spread of the Coronavirus Disease \(COVID-19\)](#) - [SASB Content Index](#) -[GRI Content Index \(GRI Standards\)/Independent Assurance Report](#)

Disclosures		ISO26000 Disclosure	Location
Socioeconomic Compliance (2016)			
419-1	Non-compliance with laws and regulations in the social and economic area	4.6 6.7.1 6.7.2 6.7.6	

## Independent Assurance Report

[> Independent Assurance Report](#) 