

Notes on Non-financial Data

Environmental Data

Aggregation period: Japan: April 1 to March 31 of each fiscal year /

Overseas: January 1 to December 31 of each fiscal year (April 1 to March 31 for certain overseas sites)

Boundary of data aggregation: Consolidated subsidiaries in Japan and overseas, excluding nonproduction sites (see note for VOC emissions and COD pollution load amount)

*1 GHG (Greenhouse gas)

Scope 1 calculation

Japan: Calculated based on the Act on Rationalizing Energy Use and Shifting to Non-fossil Energy (Energy Conservation Act) and the Act on Promotion of Global Warming Countermeasures (Global Warming Act)

- Emissions relating to the electric power business (supply of electricity to other companies) and transport by Group-owned vehicles are included.
- CO₂ emissions from the use of waste tires and waste plastics purchased as fuel have been accounted for since FY2023. The relevant emissions in FY2023 are 560 kt-CO₂e.

Overseas: Calculated based on the Greenhouse Gas Protocol Standard

- GHG emissions from simply burning waste are excluded.
- GHG emissions from waste disposal and wastewater treatment are excluded.
- Non-energy GHG emissions resulting from quicklime production (at lime kiln) are excluded.

Scope 2 calculation

Japan: Basic emissions factors of individual electric power companies published by the Ministry of the Environment and the Ministry of Economy, Trade and Industry

Overseas: IEA-published CO₂ emission factors by country in 2010

*2 Scope 3 Purchased goods and services

Emissions from activities up to the production of purchased raw materials, components, goods, and materials related to sales. For emission intensities, we referred to the "Emission intensity database for calculation of GHG emissions by organizations throughout the supply chain (ver. 3.4)" and the "CO₂ equivalents common intensity database (ver. 4.01)."

Emissions related to vessel transportation from overseas to Japan were included until FY2022. To ensure the use of a uniform calculation method across the Group, these emissions have been excluded and accounted for as upstream transportation and distribution emissions since FY2023. This change resulted in a 362 kt-CO₂e decrease in emissions compared to the previous aggregation method. Emissions related to upstream transportation and distribution are disclosed on the webpage ([ESG Data](#) .

*3 Implied reduction in greenhouse gas emissions by FIT electric power sales

The amount of reduction is estimated based on the premise that electric power sale under the Feed-in Tariff (FIT) scheme for renewable energy indirectly reduces the CO₂ emissions associated with electric power users.

Implied reduction = amount of FIT electric power sales × national average emission factor

- Amount of FIT electric power sales: The amount of electricity from biomass, hydroelectric, and solar power generation sold under the FIT scheme by Group companies in Japan
- National average emission factor: An emission factor used in the calculation of the equivalent amount of CO₂ reduced by using non-fossil electric power under the Greenhouse Gas Emissions Calculation, Reporting, and Disclosure System

*4 Energy consumption

Energy consumption in conjunction with the manufacture of products is calculated.

Consumption relating to the electric power business (supply of electricity to other parties) and transport by Group-owned vehicles are excluded.

Energy relating to the supply of electric power or heat to other parties is excluded from fossil fuel and non-fossil fuel derived energy. The sources of unit calorific values are the following laws and international standards.

Japan: Act on Rationalizing Energy Use and Shifting to Non-fossil Energy and Act on Promotion of Global Warming Countermeasures

Overseas: IPCC 2006 Guidelines for National Greenhouse Gas Inventories

*5 Industrial waste generation

The volume of waste generated includes valuable materials (general waste is not included).

*6 VOC emissions

Boundary of aggregation: Domestic Group companies subject to the Japanese Pollutant Release and Transfer Register (PRTR) law.

Of the substances subject to the PRTR law, those corresponding to the 100 types of VOC indicated by the Ministry of the Environment based on the Air Pollution Control Act have been included.

*7 COD pollution load amount

Boundary of data aggregation: Business sites where emissions are regulated by laws, ordinances, and local agreements.

Social Data

*8 Aggregation period: From January 1 to December 31

Boundary of data aggregation: Oji Holdings and its consolidated subsidiaries

The collation of data was previously limited to plants and other business sites currently in operation. Indirect business site, including headquarters and sales office, data has been included since FY2023. The impact of this change on LTIFR is immaterial.

LTIFR = (The number of lost time injuries ÷ Total working hours) × 1,000,000

Until 2021, total working hours were calculated based on the number of Group company employees (regular employees and temporary/non-regular employees) as of the end of September, assuming the annual working hours per person is 2,000 hours. Beginning in 2022, actual total working hours until the end of December as reported by the companies have been used.

Due to an error in FY2022 data, previous fiscal data has been revised.

*9 Aggregation date: March 31 of each fiscal year

Boundary of data aggregation: 16 companies in Japan (with 301 or more employees at the beginning of aggregation in September 2015)

Percentage of female managers = Number of female managers ÷ Number of all managers

*10 Aggregation date: June 1 after each fiscal year

Boundary of data aggregation:

Six applicable Group companies in Japan: Oji Holdings, Oji Nepia, Oji Imaging Media, Oji Paper, Oji Management Office, and Oji Clean Mate

Eighty-three companies in Japan: Eighty-three companies in Japan that have at least 40 employees and are required to hire at least one person with disabilities under the FY2024 statutory employment rate of 2.5% (including the six applicable Group companies)

Employment rate of people with disabilities (actual employment rate) = Number of regular workers with physical or intellectual impairments or with mental illness ÷ Number of all regular workers

(Workers with short working hours are counted as 0.5 workers and persons with severe disabilities are counted as two persons.)