

## TNFD Disclosure Recommendations Cross-Reference Table

TNFD recommended disclosure items	Disclosure section	Page
<b>Governance</b>		
(a) Describe the Board's oversight of nature-related dependencies, impacts, risks, and opportunities	3.2 Governance	P.20
(b) Describe the role of managers in assessing and managing nature-related dependencies, impacts, risks and opportunities	3.2 Governance	P.20
(c) Describe the organization's human rights policies and engagement activities related to Indigenous peoples, local communities, affected stakeholders, and other stakeholders in assessing and responding to nature-related dependencies, impacts, risks, and opportunities, as well as the oversight provided by the Board and management	3.2 Governance	P.20
<b>Strategy</b>		
(a) Describe the nature-related dependencies, impacts, risks, and opportunities identified by the organization over the short, medium, and long term	1.3 Analysis Results of Nature-Related Information in Ashigara and Fujinomiya	P.11
	1.4 Initiatives at Ashigara and Fujinomiya: Looking ahead 2.1 Identification of Nature-Related Risks and Opportunities in Ashigara and Fujinomiya	P.12 P.14
(b) Describe the impacts of nature-related dependencies, impacts, risks, and opportunities on the organization's business model, value chain, strategy, and financial planning, as well as transition plans and analysis	0.4 Strategic Policy for TNFD Alignment 1.3 Analysis Results of Nature-Related Information in Ashigara and Fujinomiya	P.6 P.11
	1.4 Initiatives at Ashigara and Fujinomiya: Looking ahead 2.1 Identification of Nature-Related Risks and Opportunities in Ashigara and Fujinomiya	P.12 P.14
(c) Describe the resilience of the organization's strategy to nature-related risks and opportunities, considering a range of different scenarios	—	
(d) Disclose the locations within the organization's direct operations and, where applicable, upstream and downstream value chains, where assets and/or activities meet the criteria for priority locations	0.4 Strategic Policy for TNFD Alignment	P.6
	1.1 Scope of This Report and Contributions to 30by30 1.2 Nature of Ashigara and Fujinomiya 2.1 Identification of Nature-Related Risks and Opportunities in Ashigara and Fujinomiya	P.8 P.8 P.14
<b>Risk and Impact Management</b>		
(a) (i) Describe the organization's processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks, and opportunities in its direct operations	0.4 Strategic Policy for TNFD Alignment 3.3 Risk and Impact Management	P.6 P.21
(a) (ii) Describe the organization's processes for identifying, assessing, and prioritizing nature-related dependencies, impacts, risks, and opportunities across its upstream and downstream value chains	0.4 Strategic Policy for TNFD Alignment 3.3 Risk and Impact Management	P.6 P.21
(b) Describe the organization's process for managing nature-related dependencies, impacts, risks, and opportunities	3.3 Risk and Impact Management	P.21
(c) Describe how the processes of identifying, assessing, and managing nature-related risks are integrated into the organization's overall risk management framework	3.3 Risk and Impact Management	P.21
<b>Metrics and Targets</b>		
(a) Disclose the metrics the organization uses to assess and manage material nature-related risks and opportunities in accordance with its strategy and risk management process	2.2 Metrics and Targets	P.17
(b) Disclose the metrics the organization uses to assess and manage its nature-related dependencies and impacts	2.2 Metrics and Targets	P.17
(c) Describe the targets and goals used by the organization to manage nature-related dependencies, impacts, risks, and opportunities, and the organization's performance against them	2.2 Metrics and Targets	P.17

## Glossary

Note No.	Terms	Meaning
*1	Nature positive	It refers to efforts to halt and reverse biodiversity loss and put nature on a path to recovery, translated into Japanese as Shizen Saikō (nature restoration). Achieving nature positive (nature restoration) by 2030 is a short-term target toward the realization of the 2050 Vision set out at the 15th meeting of the Conference of the Parties to the Convention on Biological Diversity (COP15), held in December 2022. It has become a keyword that is gaining increasing international recognition.
*2	ENCORE	ENCORE (Exploring Natural Capital Opportunities, Risks and Exposure) : A nature-related risk analysis tool provided by the Natural Capital Finance Alliance
*3	High Impact Commodity	Raw materials included in the SBTN High Impact Commodity List, which identifies commodities with significant impacts on natural capital and was released in May 2023 alongside SBTN's Technical Guidance v1.0 for setting science-based targets for nature.
*4	30by30	One of the 2030 global targets of the Kunming–Montreal Global Biodiversity Framework, adopted in December 2022. The 30by30 target, which aims to effectively conserve more than 30% of land and sea areas as healthy ecosystems by 2030, will be achieved not only through the expansion of national parks and other protected areas, and improvements in their management quality, but also through the designation and management of areas outside protected areas that contribute to biodiversity conservation (OECMs: Other Effective Area-based Conservation Measures). In Japan, the Ministry of the Environment certifies areas where biodiversity conservation is being achieved through private-sector initiatives and other efforts as "Sustainably Managed Natural Sites," and registers those certified areas that do not overlap with protected areas as OECMs.
*5	Aqueduct	A water risk analysis tool provided by the World Resources Institute
*6	Green Value Products-certified products	The Fujifilm Group's system for certifying products that contribute to reducing environmental impact, based on an assessment of products' environmental aspects—such as climate change measures, resource conservation and circulation, chemical substance risk minimization, and biodiversity—from a lifecycle perspective. <a href="https://holdings.fujifilm.com/en/sustainability/activity/environment/green-value-products">https://holdings.fujifilm.com/en/sustainability/activity/environment/green-value-products</a>
*7	Biome	A geographical area classified into types such as tropical rainforests, savannas, deserts, and lakes, based on the vegetation that develops in response to patterns of precipitation and temperature.
*8	IBAT	A biodiversity risk analysis tool provided by the IBAT Alliance, whose members include the United Nations Environment Programme (UNEP).
*9	Global Forest Watch	A tool provided by WWF to analyze forests conditions