Category	Major Theme	Sub-themes	Initiatives	KPI
General Environmental	Enhancement of Corporate Value	☆Environmental Contribution of Products 	☆Developing and introducing environmental contribution metrics (Scope 4, etc.)	—
			Developing and expanding products contributing to environmental protection (sales ratio, etc.)	
		★External Engagement 	★External Recognition (CDP, FTSE, etc.)	—
			★Disclosure compliance (CSRD, SSBJ, etc.)	Regulatory compliance
		Collaboration with Stakeholders 	Participation in initiatives (SBT, RE100, etc.)	—
			Participation in regional and industry groups (EPOC, JFCA, etc.)	
		Internal Education 	Improving educational programs (introducing qualification tests, etc.)	