Marubeni Corporation - Water Security 2023

W0. Introduction

W0.1

(W0.1) Give a general description of and introduction to your organization.

Marubeni is involved in the handling of products and provision of services in a broad range of sectors.
These areas encompass importing and exporting, as well as transactions in the Japanese market,
related to food materials, food products, textiles, materials, pulp and paper, chemicals, energy, metals and mineral resources, transportation machinery, and includes offshore trading.
The Company's activities also extend to power projects and infrastructure, plants and industrial machinery, finance, logistics and information industry,
and real estate development and construction.
Additionally, Marubeni conducts business investment, development and management on a global level.

Marubeni has 132 branches and offices, consisting of Head Office, 12 Japan branches and offices, 56 overseas branches and offices, and 29 overseas corporate subsidiaries containing 34 branches and offices.

The number of employees is 4,379. (Number of employees of the Group 46,100)

In accordance with the spirit of the Company Creed of “Fairness, Innovation and Harmony,” the Marubeni Group is proudly committed to social and economic development and safeguarding the global environment through fair and upright corporate activities. Our Management Philosophy clearly expresses our views on sustainability. To us, sustainability means proactively engaging in environmental and social issues and challenges, delivering solutions through innovation, and living by the Management Philosophy. Corporate value is composed of financial and non-financial value; non-financial value in particular is steadily growing in importance. With regard to sustainability, such issues as climate change, the depletion of forestry resources and human rights issues pose grave threats to social and environmental sustainability. Adopting and implementing clear medium- and long-term corporate policies regarding these issues is directly related to increasing non-financial value and corporate value. Until now, to increase corporate value, each of our businesses has generally created its own innovative business model in anticipation of the challenges facing society. From now on, however, we will further fortify our traditionally strong businesses (vertical evolution) and also leverage internal and external expertise in order to generate better results than would otherwise be possible (horizontal expansion). This is the concept of our “Global cross value platform;” it will provide solutions for social and environmental problems and guide us in working toward a better tomorrow by providing a framework for promoting social and economic development and conserving the global environment.

W0.2

(W0.2) State the start and end date of the year for which you are reporting data.

	Start date	End date
Reporting year	April 1 2022	March 31 2023

W0.3

(W0.3) Select the countries/areas in which you operate.

Algeria
Argentina
Australia
Bangladesh
Brazil
Cambodia
Canada
Chile
China
Colombia
Denmark
Egypt
Germany
Ghana
Hong Kong SAR, China
Hungary
India
Indonesia
Iran (Islamic Republic of)
Japan
Malaysia
Mexico
Myanmar
Netherlands
New Zealand
Nigeria
Pakistan
Peru
Philippines
Portugal
Qatar
Republic of Korea
Russian Federation
Saudi Arabia
Singapore
South Africa
Taiwan, China
Thailand
Turkey
Ukraine
United Arab Emirates
United States of America
Venezuela (Bolivarian Republic of)
Viet Nam

W0.4

(W0.4) Select the currency used for all financial information disclosed throughout your response.

JPY

W0.5

(W0.5) Select the option that best describes the reporting boundary for companies, entities, or groups for which water impacts on your business are being reported.

Companies, entities or groups over which financial control is exercised

W0.6

(W0.6) Within this boundary, are there any geographies, facilities, water aspects, or other exclusions from your disclosure?

No

W0.7

(W0.7) Does your organization have an ISIN code or another unique identifier (e.g., Ticker, CUSIP, etc.)?

Indicate whether you are able to provide a unique identifier for your organization.	Provide your unique identifier
Yes, an ISIN code	JP3877600001

W1. Current state

W1.1

(W1.1) Rate the importance (current and future) of water quality and water quantity to the success of your business.

	Direct use importance rating	Indirect use importance rating	Please explain
Sufficient amounts of good quality freshwater available for use	Important	Important	Direct: It is important for Marubeni to have ample access to high-quality fresh water. This is because direct operations, such as pulp and paper mills, and agricultural operations, which use large volumes of fresh water, use a lot of good quality fresh water. The amount of good quality fresh water used will remain about the same or increase slightly over the next few years as a result of the acquisitions. The Group's overall water consumption over the past few years has been almost the same. Indirect: Since Marubeni is running clothing retail business, it is important to ensure that sufficient quantities of good quality fresh water are available. Our clothing retail business imports products dyed in dyeing factories that use a lot of clean fresh water. Therefore, a shortage of fresh water will affect the product manufacturing process and lead to a decrease in our clothing retail sales. Unless our business model changes in the future, we expect the demand and importance of fresh water to remain the same for the next several years.
Sufficient amounts of recycled, brackish and/or produced water available for use	Important	Important	Direct: Since we are running aquacultural businesses and large quantities of brackish water are needed to create a fish-breeding environment, it is important that we have access to sufficient amounts of brackish water. Unless we make an acquisition, we expect our brackish water usage to remain about the same over the next few years. Indirect: We are running frozen and processed foods wholesale business and food supermarket business, and some of the products we purchase from suppliers in these businesses use brackish water in the production process, such as aquaculture. Sufficient quantities of brackish water are important because our sales would be affected if we were unable to purchase these products. Unless our business model changes in the future, we expect the demand and importance of brackish water to remain the same for the next several years.

W1.2

(W1.2) Across all your operations, what proportion of the following water aspects are regularly measured and monitored?

	% of sites/facilities/operations	Frequency of measurement	Method of measurement	Please explain
Water withdrawals – total volumes	100%	Monthly	As a general trading and investing company like Marubeni, the range of businesses that we handle is very wide, and the monitoring way also varies. Some sites confirm the total volume of water withdrawal by flowmeters installed at each site, and some by bills from Waterworks and Sewerage Bureau.	As a general trading and investing company like Marubeni, we are involved in a variety of businesses, some of which use a lot of water at their sites, so it is important to manage our water withdrawals. For Marubeni "site" refers to manufacturing and operating facilities like pulp and paper plants, hydroelectric power plans, and other businesses. Since the range of businesses that we handle is very wide, monitoring frequency of the total water withdrawal also varies. It is monitored "everyday" at some sites and "at least once a year" at some sites using flowmeters installed at each site or bills from Waterworks and Sewerage Bureau. Facilities with high water withdrawals are monitored at least once a month. These measurements are aggregated through Marubeni HQ's "Sustainability Survey" conducted once a year.
Water withdrawals – volumes by source	100%	Monthly	As a general trading and investing company like Marubeni, the range of businesses that we handle is very wide, and the monitoring way also varies. Some sites confirm the volumes of water withdrawal by source by flowmeters installed at each site, and some by bills from Waterworks and Sewerage Bureau.	As a general trading and investing company like Marubeni, we are involved in a variety of businesses, some of which use a lot of water at their sites, so it is important to manage our water withdrawals. For Marubeni "site" refers to manufacturing and operating facilities like pulp and paper plants, hydroelectric power plans, and other businesses. Since the range of businesses that we handle is very wide, monitoring frequency of the volumes of water withdrawal by source also varies. It is monitored "everyday" at some sites and "at least once a year" at some sites using flowmeters installed at each site or bills from Waterworks and Sewerage Bureau. Facilities with high water withdrawals are monitored at least once a month. These measurements are aggregated through Marubeni HQ's "Sustainability Survey" conducted once a year.
Entrained water associated with your metals & mining and/or coal sector activities - total volumes [only metals and mining and coal sectors]	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Produced water associated with your oil & gas sector activities - total volumes [only oil and gas sector]	<Not Applicable>	<Not Applicable>	<Not Applicable>	<Not Applicable>
Water withdrawals quality	100%	Monthly	As a general trading and investing company like Marubeni, the range of businesses that we handle is very wide, and the monitoring way also varies. Some offices confirm the water withdrawals quality by quality control devices installed at each office, and some by other outsourced vendors.	As a general trading and investing company like Marubeni, we are involved in a variety of businesses, some of which needs a management of the quality of water withdrawn to maintain our quality of businesses. For Marubeni, "site" refers to manufacturing and operating facilities like pulp and paper plants, hydroelectric power plans, and other businesses. Since the range of businesses that we handle is very wide, monitoring frequency of the quality of water withdrawal also varies. It is monitored "everyday" at some sites and "at least once a year". In the water quality check, such as pH, COD and others are monitored by quality control devices and by other outsourced vendors so that such as recycled water, and rainwater can be used. Facilities with high water withdrawals are monitored at least once a month. These measurements are aggregated through Marubeni HQ's "Sustainability Survey" conducted once a year.

	% of sites/facilities/operations	Frequency of measurement	Method of measurement	Please explain
Water discharges – total volumes	100%	Daily	As a general trading and investing company like Marubeni, the range of businesses that we handle is very wide, and the monitoring way also varies. Some sites confirm the total volume of water discharges by flowmeters installed at each site, and some by bills from Waterworks and Sewerage Bureau.	As a general trading and investing company like Marubeni, we are involved in a variety of businesses, some of which use a lot of water at their sites, so it is important to manage our water discharges. For Marubeni "site" refers to manufacturing and operating facilities like pulp and paper plants, hydroelectric power plans, and other businesses. Since the range of businesses that we handle is very wide, monitoring frequency of the total water discharges also varies. It is monitored "everyday" at some sites and "at least once a year" at some sites using flowmeters installed at each site or bills from Waterworks and Sewerage Bureau.Facilities with high water discharges volumes are monitored as often as once a day. These measurements are aggregated through Marubeni HQ's "Sustainability Survey" conducted once a year.
Water discharges – volumes by destination	100%	Daily	As a general trading and investing company like Marubeni, the range of businesses that we handle is very wide, and the monitoring way also varies. Some sites confirm the volumes of water discharges by source by flowmeters installed at each site, and some by bills from Waterworks and Sewerage Bureau.	As a general trading and investing company like Marubeni, we are involved in a variety of businesses, some of which use a lot of water at their sites, so it is important to manage our water discharges. For Marubeni "site" refers to manufacturing and operating facilities like pulp and paper plants, hydroelectric power plans, and other businesses. Since the range of businesses that we handle is very wide, monitoring frequency of the volumes of water discharges by destinations also varies. It is monitored "everyday" at some sites and "at least once a year" at some sites using flowmeters installed at each site or bills from Waterworks and Sewerage Bureau. Facilities with high water discharges volumes are monitored as often as once a day. These measurements are aggregated through Marubeni HQ's "Sustainability Survey" conducted once a year.
Water discharges – volumes by treatment method	100%	Daily	As a general trading and investing company like Marubeni, the range of businesses that we handle is very wide, and the monitoring way also varies. Some sites confirm the volumes of water discharges by treatment method by flowmeters installed at each site, and some by bills from Waterworks and Sewerage Bureau.	As a general trading and investing company like Marubeni, we are involved in a variety of businesses, some of which use a lot of water at their sites, so it is important to manage our water discharges. For Marubeni "site" refers to manufacturing and operating facilities like pulp and paper plants, hydroelectric power plans, and other businesses. Since the range of businesses that we handle is very wide, monitoring frequency of the volumes of water discharges by treatment method also varies. It is monitored "everyday" at some sites and "at least once a year" at some sites using flowmeters installed at each site or bills from Waterworks and Sewerage Bureau. Facilities with high water discharges volumes are monitored as often as once a day. These measurements are aggregated through Marubeni HQ's "Sustainability Survey" conducted once a year.
Water discharge quality – by standard effluent parameters	100%	Daily	As a general trading and investing company like Marubeni, the range of businesses that we handle is very wide, and the monitoring way also varies. Some offices confirm the water discharge quality by quality control devices installed at each office, and some by other outsourced vendors.	As a general trading and investing company like Marubeni, we are involved in a variety of businesses, some of which use a lot of water at their sites, so it is important to manage our water discharges. For Marubeni "site" refers to manufacturing and operating facilities like pulp and paper plants, hydroelectric power plans, and other businesses. Since the range of businesses that we handle is very wide, monitoring frequency of water discharges by treatment method also varies. It is monitored "everyday" at some sites and "at least once a year" at some sites using flowmeters installed at each site or bills from Waterworks and Sewerage Bureau. Facilities with high water discharges volumes are monitored as often as once a day. These measurements are aggregated through Marubeni HQ's "Sustainability Survey" conducted once a year.
Water discharge quality – emissions to water (nitrates, phosphates, pesticides, and/or other priority substances)	100%	Daily	As a general trading and investing company like Marubeni, the range of businesses that we handle is very wide, and the monitoring way also varies. Some offices confirm the water discharge quality by quality control devices installed at each office, and some by other outsourced vendors.	As a general trading and investing company like Marubeni, we are involved in a variety of businesses, some of which use a lot of water at their sites, so it is important to ensure that the discharged water quality constantly meets effluent standards to continue businesses. For Marubeni "site" refers to manufacturing and operating facilities like pulp and paper plants, hydroelectric power plans, and other businesses. Since the range of businesses that we handle is very wide, monitoring frequency of water discharges also varies. It is monitored "everyday" at some sites and "at least once a year" at some sites. In the water quality check, such as nitrates, phosphates, pesticides, and/or other priority substances are monitored by quality control devices and by other outsourced vendors. Facilities with high water discharges volumes are monitored as often as once a day. These measurements are aggregated through Marubeni HQ's "Sustainability Survey" conducted once a year.
Water discharge quality – temperature	100%	Daily	As a general trading and investing company like Marubeni, the range of businesses that we handle is very wide, and the monitoring way also varies. Some offices confirm the water discharge quality by quality control devices installed at each office, and some by other outsourced vendors.	As a general trading and investing company like Marubeni, we are involved in a variety of businesses, some of which use a lot of water at their sites, so it is important to ensure that the discharged water quality constantly meets effluent standards to continue businesses. For Marubeni "site" refers to manufacturing and operating facilities like pulp and paper plants, hydroelectric power plans, and other businesses. Since the range of businesses that we handle is very wide, monitoring frequency of water discharges also varies. It is monitored "everyday" at some sites and "at least once a year" at some sites. In the water quality check, such as pH, COD and others are monitored by quality control devices and by other outsourced vendors. Facilities with high water discharges volumes are monitored as often as once a day. These measurements are aggregated through Marubeni HQ's "Sustainability Survey" conducted once a year.
Water consumption – total volume	100%	Yearly	As a general trading and investing company like Marubeni, the range of businesses that we handle is very wide, and the monitoring way also varies. Some sites confirm the total volume of water consumption by flowmeters installed at each site, and some by bills from Waterworks and Sewerage Bureau.	As a general trading and investing company like Marubeni, we are involved in a variety of businesses, some of which use a lot of water at their sites, so it is important to know the water consumption volume and examine impact on local water stress to reduce environmental impacts. For Marubeni "site" refers to manufacturing and operating facilities like pulp and paper plants, hydroelectric power plans, and other businesses. Since the range of businesses that we handle is very wide, monitoring frequency of the total water consumption also varies. It is monitored "everyday" at some sites and "at least once a year" at some sites. Monitoring is done by subtracting the total volume of water discharge from the total volume of water withdrawal. These measurements are aggregated through Marubeni HQ's "Sustainability Survey" conducted once a year.
Water recycled/reused	100%	Daily	As a general trading and investing company like Marubeni, the range of businesses that we handle is very wide, and the monitoring way also varies. However, most of sites confirm the recycle of water by flowmeters installed at each site.	As a general trading and investing company like Marubeni, we are involved in a variety of businesses, some of which use a lot of water at their sites, so it is important to promote recycling of wastewater to reduce the environmental impacts. For Marubeni "site" refers to manufacturing and operating facilities like pulp and paper plants, hydroelectric power plans, and other businesses. Since the range of businesses that we handle is very wide, monitoring frequency of the recycle of water also varies. It is monitored "everyday" at some sites and "at least once a year" at some sites. Monitoring is done by flowmeters installed at sites. Facilities with high water recycled volumes are monitored as often as once a day. These measurements are aggregated through Marubeni HQ's "Sustainability Survey" conducted once a year.
The provision of fully-functioning, safely managed WASH services to all workers	100%	Yearly	Marubeni supplies all Marubeni employee and contractors who work at Marubeni sites with safely managed WASH services. It is monitored and checked at every site and offices once a year through "Sustainability Survey" conducted annually.	Marubeni supplies all Marubeni employee and contractors who work at Marubeni sites with safely managed WASH services. It is monitored and checked at every site and offices once a year through "Sustainability Survey" conducted annually. Marubeni ensures that all the employees of Marubeni Group have the access to clean water and sanitation regardless of regulations. The outcome of the survey is aggregate through the survey to Marubeni HQ so that the services of basic human rights are ensured.

W1.2b

(W1.2b) What are the total volumes of water withdrawn, discharged, and consumed across all your operations, how do they compare to the previous reporting year, and how are they forecasted to change?

	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Please explain
Total withdrawals	272325	About the same	Increase/decrease in business activity	About the same	Increase/decrease in business activity	Marubeni's total water withdrawal volume remained almost at the same level as the previous year. This is due to the balance between acquisition of new businesses and the divestment of existing businesses, and expand and reduce in each of our business activities. Since Marubeni's water withdrawal volume is greatly affected by the acquisition of new businesses and the divestment of existing businesses every year, when it comes to the Marubeni Group's total water withdrawal volume, any changes of less than +/- 20% is defined as almost the same level as the previous year. We assume that future total water withdrawals will be about the same because there are both expand and reduce in each of our business activities.
Total discharges	260902	About the same	Increase/decrease in business activity	About the same	Increase/decrease in business activity	"Marubeni's total water discharge volume remained almost at the same level as the previous year. This is due to the balance between acquisition of new businesses and the divestment of existing businesses and expand and reduce in each of our business activities. Since Marubeni's water volume of discharge is greatly affected by acquisitions of new businesses and the divestments of existing businesses, when it comes to the Marubeni Group's total volume of discharged water, any changes of less than +/- 20% is defined as almost the same level as the previous year. We assume that future total water discharge will be about the same because there are both expand and reduce in each of our business activities.
Total consumption	11423	About the same	Increase/decrease in business activity	About the same	Increase/decrease in business activity	Marubeni's total water consumption volume remained almost at the same level as the previous year. This is due to the balance between acquisition of new businesses and the divestment of existing businesses and expand and reduce in each of our business activities. Since Marubeni's water consumption volume is greatly affected by acquisition of new businesses and the divestment of existing businesses, when it comes to the Marubeni Group's total water consumption volume, any changes of less than +/- 20% is defined as almost the same level as the previous year. We assume that future total water consumption will be about the same because there are both expand and reduce in each of our business activities.

W1.2d

(W1.2d) Indicate whether water is withdrawn from areas with water stress, provide the proportion, how it compares with the previous reporting year, and how it is forecasted to change.

	Withdrawals are from areas with water stress	% withdrawn from areas with water stress	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Five-year forecast	Primary reason for forecast	Identification tool	Please explain
Row 1	Yes	Less than 1%	About the same	Increase/decrease in business activity	About the same	Increase/decrease in business activity	WRI Aqueduct	The percentage of water withdrawn from stressed areas has not changed so much compared to last year. This is because there were both increase and decrease in business activity in the operational area. How the tool was applied: We used WRI Aqueduct. Firstly, we asked our facilities and subsidiaries that had more than 10,000m3 of water withdrawal volume to specify the address of their operation sites and the name of the basin they withdrew water from. After we gained this information, we entered the address, or names of major rivers in WRI Water stress checker and picked up the ones which were judged to be above 40% of water stress, and determined that there are water stress. The basins that were identified within our operations are as follows: Gulf Coast, Mississippi-Missouri, Rio Grande-Bravo,Saskatchewan-Nelson, Kansas, California, Texas, Minnesota, North Carolina, North Dakota, Iowa, Maipo. We checked with our facilities including branches and operating companies that account for almost 100% of the Group's water withdrawal volume. Number of facilities we have checked this year was 2,619, and 40 was identified as facilities operating in water stressed area.

W1.2h

(W1.2h) Provide total water withdrawal data by source.

	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water, including rainwater, water from wetlands, rivers, and lakes	Relevant	253887	About the same	Increase/decrease in business activity	Water withdrawal from the fresh surface water is relevant because it is used a lot in our businesses especially in hydroelectric power plants. The volume of fresh surface water remained about the same compared to last year. This is because there was no significant change in the operation or acquisition and divestment related to fresh surface water. The change rate from last year was -13% and since the threshold we set for "much higher/ much lower" is anything +/-50% compared to the previous year, and anything +/- 20% is "Higher or Lower", it is "About the same" for this year. The measurements are done directly by each site. We assume that future water withdrawals will be about the same because there are both expand and reduce in each of our business activities.
Brackish surface water/Seawater	Relevant	458	About the same	Increase/decrease in business activity	Water withdrawal from the seawater is relevant because it is used a lot in our businesses especially in land-based aquaculture business. The volume of sea water has remained about the same compared to last year. This is because there was no significant change in the operation or acquisition and divestment related to fresh surface water. The change rate from last year was -0% and since the threshold we set for "much higher/ much lower" is anything +/-50% compared to the previous year, and anything +/- 20% is "Higher or Lower", it is "About the same" for this year. The measurements are done directly by each site. We assume that future water withdrawals will be about the same because there are both expand and reduce in each of our business activities.
Groundwater – renewable	Relevant	11057	About the same	Increase/decrease in business activity	Water withdrawal from the groundwater(renewable) is relevant because it is used a lot in our businesses especially in hydroelectric power plants, and in agricultural businesses. The volume of groundwater (renewable) remained about the same compared to last year. This is because there was no significant change in the operation or acquisition and divestment related to groundwater (renewable). The change rate from last year was +5% and since the threshold we set for "much higher/ much lower" is anything +/-50% compared to the previous year, and anything +/- 20% is "Higher or Lower", it is "About the same" for this year. The measurements are done directly by each site. We assume that future water withdrawals will be about the same because there are both expand and reduce in each of our business activities.
Groundwater – non-renewable	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	Marubeni Group's operations do not use any non-renewable ground water. We do not plan to use it even in the future.
Produced/Entrained water	Not relevant	<Not Applicable>	<Not Applicable>	<Not Applicable>	Marubeni Group's operations do not use any produced water. As long as the business does not change in the future, the amount of produced water is not expected to change.
Third party sources	Relevant	6923	About the same	Increase/decrease in business activity	Water withdrawal from the third-party sources are relevant since they are not only used in variety of business but also in offices. The volume of water from third party sources remained about the same compared to last year. This is because there was no significant change in the operation or acquisition and divestment related to water from third party sources. The change rate from last year was +9% and since the threshold we set for "much higher/ much lower" is anything +/-50% compared to the previous year, and anything +/- 20% is "Higher or Lower", it is "About the same" for this year. The measurements are done directly by each site. We assume that future water withdrawals will be about the same because there are both expand and reduce in each of our business activities.

W1.2i

(W1.2i) Provide total water discharge data by destination.

	Relevance	Volume (megaliters/year)	Comparison with previous reporting year	Primary reason for comparison with previous reporting year	Please explain
Fresh surface water	Relevant	243070	About the same	Increase/decrease in business activity	The volume of fresh surface water remained about the same compared to last year. This is because there was no significant change in the operation or acquisition and divestment related to fresh surface water. The change rate from last year was -13% and since the threshold we set for "much higher/ much lower" is anything +/-50% compared to the previous year, and anything +/- 20% is "Higher or Lower", it is "About the same" for this year. The measurements are done directly by each site. We assume that future water discharges will be about the same because there are both expand and reduce in each of our business activities.
Brackish surface water/seawater	Relevant	11862	About the same	Increase/decrease in business activity	The volume of seawater remained about the same compared to last year. This is because there was no significant change in the operation or acquisition and divestment related to seawater. The change rate from last year was +4% and since the threshold we set for "much higher/ much lower" is anything +/-50% compared to the previous year, and anything +/- 20% is "Higher or Lower", it is "About the same" for this year. The measurements are done directly by each site. We assume that future water discharges will be about the same because there are both expand and reduce in each of our business activities.
Groundwater	Relevant	3716	About the same	Increase/decrease in business activity	The volume of groundwater (renewable) remained about the same compared to last year. This is because there was no significant change in the operation or acquisition and divestment related to groundwater (renewable). The change rate from last year was -3% and since the threshold we set for "much higher/ much lower" is anything +/-50% compared to the previous year, and anything +/- 20% is "Higher or Lower", it is "About the same" for this year. The measurements are done directly by each site. We assume that future water discharges will be about the same because there are both expand and reduce in each of our business activities.
Third-party destinations	Relevant	2254	About the same	Increase/decrease in business activity	The volume of water discharge to third-party remained about the same compared to last year. This is there was no significant change in the operation or acquisition and divestment related to water discharged to third-party destinations. The change rate from last year was -15% and since the threshold we set for "much higher/ much lower" is anything +/-50% compared to the previous year, and anything +/- 20% is "Higher or Lower", it is "About the same" for this year. The measurements are done directly by each site. We assume that future water discharges will be about the same because there are both expand and reduce in each of our business activities.

W1.2j

(W1.2j) Within your direct operations, indicate the highest level(s) to which you treat your discharge.

	Relevance of treatment level to discharge	Volume (megaliters/year)	Comparison of treated volume with previous reporting year	Primary reason for comparison with previous reporting year	% of your sites/facilities/operations this volume applies to	Please explain
Tertiary treatment	Relevant	9397	Much higher	Increase/decrease in business activity	1-10	Many food-related businesses use tertiary processing. For example, several companies in the livestock business use tertiary processing. This is because the water discharged from these operations contains colloidal and dissolved components that remain after secondary treatment, and the effluent standards set by law cannot be achieved with only secondary treatment. In addition, some pulp mills use a large amount of water, which is recycled and used again in their operations, so tertiary treatment is conducted. The Marubeni Group complies with purity standards and laws and regulations regarding purification processes set by each industry and region. Tertiary treatment involves chlorination and other processes to remove colloidal components and dissolved components that remain after secondary treatment. The amount of tertiary treatment will remain about the same in the future.
Secondary treatment	Relevant	41414	Much higher	Increase/decrease in business activity	11-20	Secondary treatment is performed by many businesses. This is especially true for companies operating industrial parks, wastewater treatment operations, livestock operations, and pulp and paper operations. This is because the water discharged from these businesses contains COD (Chemical Oxygen Demand), S.S. (Suspended Solid), BOD (Biochemical Oxygen Demand), T-N (Total Nitrogen), and other toxic wastes that remain after primary treatment. The Marubeni Group complies with the purity standards set by each industry and region, as well as laws and regulations regarding the purification process. In the secondary treatment process, hazardous substances such as BOD are removed through activated sludge treatment and other processes. The amount of secondary treatment will remain about the same in the future.
Primary treatment only	Relevant	209235	About the same	Increase/decrease in business activity	81-90	Primary treatment is performed in many projects, and in the Marubeni Group, primary treatment is performed in the hydroelectric power generation business. This is because the hazardous wastes generated by this project are solids such as leaves and trash that can be removed by primary treatment, and therefore, secondary treatment is not required by the effluent standards set by laws and regulations. The Marubeni Group complies with laws and regulations regarding purity standards and purification processes set by each industry and region. For example, in the case of hydroelectric power generation, physical removal is performed by holding the water still in a reservoir and allowing fallen leaves and trash to settle out before the water enters the pipeline. The amount of primary treatment will remain about the same in the future.
Discharge to the natural environment without treatment	Relevant	113	Much lower	Increase/decrease in business activity	Less than 1%	Much of the water used in this process is used as cooling water for hydroelectric power generation. Other water is used to clean solar panels, and water is stored for fire protection in businesses that handle petroleum. The Marubeni Group confirms and complies with the laws and regulations of each site when discharging water into the natural environment without treatment. For those companies that use water for cleaning solar panels, they discharge the water into the natural environment because their policy is to use only clean water that does not contain detergents or other chemicals for cleaning solar panels, so the wastewater does not contain hazardous waste and the quality of the water does not change after use. This discharge will remain about the same in the future.
Discharge to a third party without treatment	Relevant	335	Much lower	Increase/decrease in business activity	Less than 1%	Businesses that discharge water to a third party without treatment are such as that only conduct business in offices, and shops. Since their main water use is toilets and kitchens in the offices, they discharge it to a sewage water treatment plant by paying the costs. Therefore, no hazardous material would be considered. Marubeni Group confirms and complies with the laws and regulation in each country with regards to effluent. The volume of this discharge would stay about the same in the future.
Other	Relevant	408	About the same	Increase/decrease in business activity	Less than 1%	Water discharged to "Other" refers to such as retention basin, evaporation in the spray-drying process of products and evaporation in blowing operations with steam in boilers in Marubeni Group's case. This could be in any type of business if the water does not need treatment. There are no hazardous substances in the water that goes into retention basin or evaporating water. Marubeni Group follows the laws and regulation in each country with regards to effluent. The volume of this discharge would stay about the same in the future.

W1.2k

(W1.2k) Provide details of your organization's emissions of nitrates, phosphates, pesticides, and other priority substances to water in the reporting year.

	Emissions to water in the reporting year (metric tonnes)	Category(ies) of substances included	List the specific substances included	Please explain
Row 1	22	Nitrates Phosphates Pesticides	<Not Applicable>	To prevent nitrate contamination of groundwater and eutrophication of river waters, the Marubeni Group complies with purity standards set by each industry and region, as well as laws and regulations regarding purification processes, to ensure that the amount of hazardous substances discharged does not exceed the standards. The reported figure is calculated by multiplying the amount of wastewater discharged from our group by the legal standards, and our emissions are lower than the figure.

W1.3

(W1.3) Provide a figure for your organization's total water withdrawal efficiency.

	Revenue	Total water withdrawal volume (megaliters)	Total water withdrawal efficiency	Anticipated forward trend
Row 1	9190472000000	272325	33748175.8927752	Marubeni is engaged in multiple businesses, and future trends in total water withdrawal efficiency are difficult to predict.

W1.4

(W1.4) Do any of your products contain substances classified as hazardous by a regulatory authority?

	Products contain hazardous substances	Comment
Row 1	Yes	<Not Applicable>

W1.4a

(W1.4a) What percentage of your company's revenue is associated with products containing substances classified as hazardous by a regulatory authority?

Regulatory classification of hazardous substances	% of revenue associated with products containing substances in this list	Please explain
Annex XVII of EU REACH Regulation	Less than 10%	The Marubeni Group handles related substances. The Marubeni Group's related divisions, which handle related substances, exchange information on the EU REACH regulations once a month between the European office and the head office to manage the chemical substances they handle, including hazardous substances.

W1.5

(W1.5) Do you engage with your value chain on water-related issues?

	Engagement	Primary reason for no engagement	Please explain
Suppliers	Yes	<Not Applicable>	<Not Applicable>
Other value chain partners (e.g., customers)	Yes	<Not Applicable>	<Not Applicable>

W1.5a

(W1.5a) Do you assess your suppliers according to their impact on water security?

Row 1

Assessment of supplier impact

Yes, we assess the impact of our suppliers

Considered in assessment

Basin status (e.g., water stress or access to WASH services)
Supplier dependence on water
Supplier impacts on water availability
Supplier impacts on water quality

Number of suppliers identified as having a substantive impact

544

% of total suppliers identified as having a substantive impact

1-25

Please explain

We classify all the commodities we handle based on the EBRD（European Bank for Reconstruction and Development）'s high-risk economic activities, country of origin risks, and other factors, and select approximately 20 commodities with high sustainability-related risks, including water security. In analyzing the water risk in the country of origin of each product, WRI Aqeduct classifies "high" and above as high risk, and ultimately identifies 544 companies as "suppliers with significant impacts".
The 544 suppliers are being surveyed between 2022 and 2023. The questionnaire includes the supplier's environmental impact initiatives (compliance with environmental laws, wastewater management, etc.), water withdrawal and discharge status, policies and initiatives for effective use and reduction of water resources, operations in water-stressed areas, etc., to ascertain water stress, supplier water dependency, water availability impact, and water quality impact.

W1.5b

(W1.5b) Do your suppliers have to meet water-related requirements as part of your organization's purchasing process?

	Suppliers have to meet specific water-related requirements	Comment
Row 1	Yes, suppliers have to meet water-related requirements, but they are not included in our supplier contracts	<Not Applicable>

W1.5c

(W1.5c) Provide details of the water-related requirements that suppliers have to meet as part of your organization's purchasing process, and the compliance measures in place.

Water-related requirement
Complying with a water-related certification

% of suppliers with a substantive impact required to comply with this water-related requirement
100%

% of suppliers with a substantive impact in compliance with this water-related requirement
100%

Mechanisms for monitoring compliance with this water-related requirement
Certification

Response to supplier non-compliance with this water-related requirement
Retain and engage

Comment
We have notified all of the Marubeni Group's approximately 23,000 suppliers in 2022 of our basic sustainability policy. The policy includes a section on water, which suppliers are required to comply with when doing business with us.
We have been selling WET BLUE, an intermediate leather product, for many years. All WET BLUE products we import are certified by the LWG (Leather Working Group), the international environmental certification body for the leather industry.LWG Tanner meets strict audit standards established for water usage, measurement methods, and wastewater treatment to minimize environmental impact.

Water-related requirement
Engaging with their suppliers on water security actions

% of suppliers with a substantive impact required to comply with this water-related requirement
100%

% of suppliers with a substantive impact in compliance with this water-related requirement
100%

Mechanisms for monitoring compliance with this water-related requirement
On-site third-party audit

Response to supplier non-compliance with this water-related requirement
Retain and engage

Comment
We regularly conduct on-site inspections of suppliers with external experts and request them to implement corrective actions when issues are discovered.
In 2022, we conducted on-site inspections at a lifestyle-related manufacturing plant in Vietnam and a natural rubber manufacturing plant in Cote d'Ivoire to confirm that there were no problems in terms of legal compliance, including monitoring of water intake and wastewater discharge, before conducting business.

W1.5d

(W1.5d) Provide details of any other water-related supplier engagement activity.

Type of engagement
Innovation & collaboration

Details of engagement
Encourage/incentivize innovation to reduce water impacts in products and services

% of suppliers by number
1-25

% of suppliers with a substantive impact
26-50

Rationale for your engagement
We have obtained the "LWG (Leather Working Group) Approved Trader" certification in 2022.
LWG Approved Trader is required to ensure traceability and high safety as a trader who handles (*1) WET BLUE processed by LWG Tanner.
LWG tanneries meet strict auditing standards for wastewater treatment and have implemented initiatives to minimize their environmental impact.
We do business with LWG Tanner in Japan and overseas, and we also support domestic tanneries in acquiring LWG certification.
Specifically, for tanners who are interested in acquiring LWG certification, we share international trends and other information with them, explain the importance of certification and the general framework of information required to acquire certification, and introduce certified companies to support them in their efforts to acquire certification.
(*1) Chrome-tanned raw hides.

Impact of the engagement and measures of success
LWG tanneries are required to comply with the effluent treatment protocols set by the LWG, which requires the following,
・The tannery is required to comply with the wastewater treatment protocol set by the LWG, and must clarify the type and source of wastewater and the wastewater treatment process.
・Compliance with legal standards for 24 specified pollutants (Chemical Oxygen Demand, Biological Oxygen Demand, Ammonia Nitrogen, Chromium VI, etc.)
・Compliance with hourly, daily, weekly, monthly, and annual pollutant emission allowances for the 24 pollutants.
・Record and write down actual measurements and averages of measured values.
In addition, each supplier monitors its effluent against a set threshold for the amount of pollutants it discharges.
LWG tanneries are required to comply with strict effluent standards based on the effluent treatment protocols set by the LWG, and thus have less water impact compared to conventional products.
Our domestic suppliers (LWG tanneries) that we have supported in obtaining certification (*2) have obtained Silver certification, which is a higher level of water impact reduction.

As a result of our support for certification, LWG tanneries account for approximately 15% of WET BLUE suppliers in Japan.
All LWG tanneries in Japan and overseas with whom we do business have acquired Silver or higher certification.
Working with our suppliers, we are committed to sustainable business activities, including the reduction of water-related risks, by providing our customers with an environmentally conscious "LWG supply chain".
(*2) Four levels of rating are given according to the percentage of points scored in the certification audit: Gold (85% or more), Silver (75% or more), Bronze (65% or more), and Pass Audit (50% or more).

Comment

Type of engagement
Innovation & collaboration

Details of engagement
Engage with suppliers to advocate for policy or regulatory change to address water availability and pollution challenges

% of suppliers by number
1-25

% of suppliers with a substantive impact
26-50

Rationale for your engagement
We have developed a sustainable sourcing policy for coffee in 2022. This policy includes water as a materiality. Based on this policy, we are providing technical guidance and support to small farmers in Vietnam, Ethiopia, Tanzania, Colombia, and Brazil.

Impact of the engagement and measures of success
The technical guidance and support are expected to improve production efficiency and contribute to the effective use of water resources. Marubeni plans to continue expanding sustainable coffee procurement, taking water-related risks into consideration.

Comment

W1.5e

(W1.5e) Provide details of any water-related engagement activity with customers or other value chain partners.

Type of stakeholder
Investors & shareholders

Type of engagement
Education / information sharing

Details of engagement
Run an engagement campaign to educate stakeholders about your water-related performance and strategy

Rationale for your engagement
Marubeni recognizes that energy and resources, including water, are finite, and it is important that we take measures to ensure their effective and efficient use as issues are expected to become more severe in the future. Therefore, we have set forth in the "Marubeni Group Environmental Policy" that we will promote businesses, provide products and services, develop technologies, and build social systems that contribute to environmental conservation and improvement in our relationships with our customers and other partners in the value chain.Having this policy, we have been engaging with our customers and other partners by providing stable supplies of water resources through effective water and sewerage operation.

Impact of the engagement and measures of success
One example is our investment in and personnel dispatch to Maynilad Water Services, Inc. (Maynilad), a water and sewerage company in the West Zone of Metro Manila in the Philippines, which has a population of 10.5million people. In their capacity as director and assistant of relevant department, seconded employees play a role in corporate planning, including sustainability. Through the Board of Directors and seconded employees, Marubeni is promoting initiatives to realize sustainability, such as engagement with customers and other stakeholders through stable supply of water resources through efficient operation of water and sewage systems.

At the same time, as mid- to long-term goals, we are working to improve water quality in intake areas, reduce water loss, and reuse treated sewage water.
The results of these efforts are evaluated according to the sanitation environment and reduction rate.
For example,
・In 2023, the Parañaque New Water Treatment Plant, which reuses treated sewage water for drinking water, became the first Philippine plant to be named "Water Reuse Project of the Year" at the Global Water Awards 2023 held in Berlin, Germany.
・In June 2023, three ultrasonic algae control units were installed near the water treatment plant at Laguna Lake to improve water quality in the lake.
・Maynilad is investing about 202.3 billion Philippine pesos over five years starting in 2016 to reduce water loss. We have reduced total water loss from 68% in 2006 to 43% by 2022.

W2. Business impacts

W2.1

(W2.1) Has your organization experienced any detrimental water-related impacts?
No

W2.2

(W2.2) In the reporting year, was your organization subject to any fines, enforcement orders, and/or other penalties for water-related regulatory violations?

	Water-related regulatory violations	Fines, enforcement orders, and/or other penalties	Comment
Row 1	No	<Not Applicable>	We have no fines, legal orders, or penalties for violations of water-related regulations to report in FY2022.

W3. Procedures

W3.1

(W3.1) Does your organization identify and classify potential water pollutants associated with its activities that could have a detrimental impact on water ecosystems or human health?

	Identification and classification of potential water pollutants	How potential water pollutants are identified and classified	Please explain
Row 1	Yes, we identify and classify our potential water pollutants	We have established an Environmental Policy and a Sustainability Supply Chain Policy, and manage water-related risks based on these policies.Under the Environmental Policy, an Environmental Committee has been established to immediately share information with relevant parties in the event of violations of environmental laws and regulations (details of violations, corrective actions, reports on completion of recurrence prevention measures, etc.).Under the Basic Sustainability Supply Chain Policy, the status of management of sustainability-related risks (including water security) in the operations of consolidated subsidiaries is checked. Specifically, the following. Our headquarters conducts monthly information exchanges with our European office regarding the *EU REACH regulation. When handling water pollutants that may have harmful effects on water ecosystems or human health, we classify them appropriately. Once a year, we collect environment-related data from all consolidated subsidiaries. Environmental data includes wastewater treatment status(primary treatment, secondary treatment,tertiary treatment, etc.) and wastewater monitoring status.Specifically, in the FY2022 performance data collection, Temperature, color, turbidity, odor, pH Value, Biochemical oxygen demand, Chemical Oxygen Demand, Suspended solids,Total Nitrogen etc, were identified as water pollutants and the monitoring status was confirmed. *This is the European legislation for chemical substances management.	<Not Applicable>

W3.1a

(W3.1a) Describe how your organization minimizes the adverse impacts of potential water pollutants on water ecosystems or human health associated with your activities.

Water pollutant category
Oil

Description of water pollutant and potential impacts
We are engaged in the petroleum trading business.
When oil is leaked into the sea during delivery, direct exposure can have a serious impact on the life activities of marine organisms (fish, sea animals, sea birds, etc.) in the vicinity. In addition, exposure to seaweed and plankton may cause long-term and widespread damage, not only through direct exposure, but also through indirect effects on the organisms that feed on them. In addition, exposure to the highly volatile and toxic components contained in petroleum can adversely affect the health of nearby residents (headaches, dizziness, nausea, etc.).

Value chain stage
Direct operations

Actions and procedures to minimize adverse impacts
Assessment of critical infrastructure and storage condition (leakages, spillages, pipe erosion etc.) and their resilience

Please explain
We have installed oil fences within the loading area to limit the area of oil leakage in the event of an accident, thereby minimizing the impact on surrounding organisms and residents. In addition, an emergency manual is in place, and in the event of an accident, details are promptly reported to the company, local government, fishing industry associations, and other relevant parties, enabling appropriate and prompt recovery and control operations to be carried out. Oil dikes are installed on the tanks after delivery to prevent leakage.

W3.3

(W3.3) Does your organization undertake a water-related risk assessment?
Yes, water-related risks are assessed

W3.3a

(W3.3a) Select the options that best describe your procedures for identifying and assessing water-related risks.

Value chain stage
Direct operations

Coverage
Full

Risk assessment procedure
Water risks are assessed as part of an established enterprise risk management framework

Frequency of assessment
Annually

How far into the future are risks considered?
More than 6 years

Type of tools and methods used
Tools on the market
Enterprise risk management
International methodologies and standards
Databases
Other

Tools and methods used
WRI Aqueduct
Regional government databases
Other, please specify (Internal company methods, External consultants, audit based on EMS of ISO14001)

Contextual issues considered
Water availability at a basin/catchment level
Water quality at a basin/catchment level
Stakeholder conflicts concerning water resources at a basin/catchment level
Impact on human health
Implications of water on your key commodities/raw materials
Water regulatory frameworks
Status of ecosystems and habitats
Access to fully-functioning, safely managed WASH services for all employees

Stakeholders considered
Customers
Employees
Investors
Local communities

NGOs
Regulators
Suppliers
Water utilities at a local level
Other water users at the basin/catchment level

Comment
Marubeni uses two types of methods to identify water-related risks. "Sustainability Assessment Tool" which is used as an internal preliminary survey when a new project is planned, checks risks related to sustainability such as environmental, occupational health and safety, and social risks (like human rights) before we begin the business to help identify water-related risks in advance and to conduct an overall ESG-related risks assessment in order to make decisions on projects that better meet the needs of society. In developing the "Sustainability Assessment Tool", external consultants with specialized knowledge have engaged, and relevant laws and regulations, international standards, and past accident cases of similar businesses were also set as evaluation criteria. If any significant problems are found by this tool, the business plan will be asked to review again or rejected to start. In as assessment tool, we also included WRI Aqueduct to identify water-stressed area, so that we pay extra attention and bring it to agenda, when the business planned area was in a water-stressed area. The second is, the sustainability survey that we conduct every year to our direct operations. We ask all our sites to inform us of the volume of water withdrawal and discharge, as well as the area they withdraw their water to operate their business. In this way, water-risks are evaluated and identified in Marubeni Group.

Value chain stage
Supply chain

Coverage
Full

Risk assessment procedure
Water risks are assessed as part of an established enterprise risk management framework

Frequency of assessment
Annually

How far into the future are risks considered?
More than 6 years

Type of tools and methods used
Tools on the market
Enterprise risk management
International methodologies and standards
Databases
Other

Tools and methods used
WRI Aqueduct
Regional government databases
Other, please specify (Internal company methods, External consultants)

Contextual issues considered
Water availability at a basin/catchment level
Water quality at a basin/catchment level
Stakeholder conflicts concerning water resources at a basin/catchment level
Impact on human health
Implications of water on your key commodities/raw materials
Water regulatory frameworks
Status of ecosystems and habitats
Access to fully-functioning, safely managed WASH services for all employees

Stakeholders considered
Customers
Employees
Investors
Local communities
NGOs
Regulators
Suppliers
Water utilities at a local level
Other water users at the basin/catchment level

Comment
Water-related risks of supply chain is assessed through "Sustainability Assessment Tool" which is used as an internal preliminary survey when a new project is planned, checks risks related to sustainability such as environmental, occupational health and safety, and social risks (like human rights) before we begin the business to help identify water-related risks in advance and to conduct an overall ESG-related risks assessment in order to make decisions on projects that better meet the needs of society. In developing the "Sustainability Assessment Tool", external consultants with specialized knowledge have engaged, and relevant laws and regulations, international standards, and past accident cases of similar businesses were also set as evaluation criteria. If any significant problems are found by this tool, the business plan will be asked to review again or rejected to start. In this assessment tool, we also included WRI Aqueduct to identify water-stressed area, so that we pay extra attention and bring it to agenda, when the business planned area was in a water-stressed area.

Value chain stage
Other stages of the value chain

Coverage
Partial

Risk assessment procedure
Water risks are assessed as part of an established enterprise risk management framework

Frequency of assessment
Annually

How far into the future are risks considered?
More than 6 years

Type of tools and methods used
Tools on the market
Enterprise risk management
International methodologies and standards
Databases
Other

Tools and methods used
WRI Aqueduct
Regional government databases
Other, please specify (Internal company methods, External consultants, audit based on EMS of ISO14001)

Contextual issues considered
Water availability at a basin/catchment level
Water quality at a basin/catchment level
Stakeholder conflicts concerning water resources at a basin/catchment level
Impact on human health
Implications of water on your key commodities/raw materials
Water regulatory frameworks
Status of ecosystems and habitats
Access to fully-functioning, safely managed WASH services for all employees

Stakeholders considered
Customers
Employees
Investors
Local communities
NGOs
Regulators
Suppliers
Water utilities at a local level
Other water users at the basin/catchment level

Comment

W3.3b

(W3.3b) Describe your organization's process for identifying, assessing, and responding to water-related risks within your direct operations and other stages of your value chain.

	Rationale for approach to risk assessment	Explanation of contextual issues considered	Explanation of stakeholders considered	Decision-making process for risk response
Row 1	We identify and assess water-related risks through WRI Aqueduct, sustainability information surveys, on-site surveys by experts, and regional government databases. For directly managed sites, an annual Sustainability Information Survey is conducted and water stress in the area of operation is verified by WRI Aqueduct. Furthermore, each business unit is required to submit an environmental assessment sheet (in accordance with the EMS) each year, and both the WRI Aqueduct results and the environmental assessment sheet are used to investigate water-related risks. If risks are identified, we identify ways and timelines to minimize them and set goals. These goals are reviewed annually. For the supply chain, we employ external experts and, based on a sustainability assessment methodology that defines standards using relevant laws, regulations, and accident cases as reference, we directly ask high-risk commercial suppliers to reduce their risks and require the same level of requirements as our business. For example, water risk increases when forests with high environmental protection functions such as water source recharge are destroyed. For this reason, we have established a product procurement policy for forest-derived products and promote the procurement of properly managed forest-derived products. In order to realize sustainable use of forest resources, we conduct due diligence on suppliers with regard to their legal compliance and environmental conservation status.	・Water availability at the watershed/catchment level and Water quality at watershed/catchment level Because some of our operations require freshwater of assured quality. ・Water Quality Regulatory Framework Conflicts of interest over water resources at the basin/catchment level ・Ecosystem and Habitat Conditions Our Group operates businesses that require water from many different parts of the world. Therefore, it is important to comply with the relevant laws and regulations to build friendly relationships with stakeholders involved in water resources at the basin and catchment level. In the unlikely event of a serious conflict with these stakeholders, it could lead to a suspension of operations. We will cooperate with our stakeholders to help protect the environment and reduce potential environmental impacts, and to conserve biodiversity. ・Marubeni is involved in the cultivation of grains, vegetables, and fruits; aquaculture; and production of forest products, and the supply chain from which it procures raw materials is also significantly affected by water. ・All employees must have access to safe, controlled, and highly functional WASH services. Because safe drinking water and	Suppliers Customers Because our Group is engaged in a wide variety of trades and businesses globally and has many suppliers and customers. Employees Because it is our employees that help identify water-related risks and opportunities, assesses the risk and also it is the employees that may be impacted by our activities. Investors Because investors care and want to know how Marubeni is managing water-related risks and other sustainability issues in order to minimize investment risk and increase the potential for long term value creation.	In managing water-related risks in direct operations and supply chains identified and assessed using tools such as WRI Aqueduct, Sustainability Risk Assessment Sheets, Annual Sustainability Information Surveys, expert field surveys, and regional government databases, The Sustainability Promotion Committee is the decision-making body. The Sustainability Management Committee is chaired by the CFO, with the Sustainability Promotion Department as its secretariat, and is composed of outside directors and outside auditors, Sustainability Leaders responsible for sustainability promotion in the Sales Division, each division within the Corporate Staff Group, and each branch office, and local subsidiary, as well as a Sustainability Manager responsible for each sales division. Sustainability Managers are appointed for each sales division. If any of the sustainability-related risks are determined to be high in any of the surveys, etc., or if any of the risks become apparent during operations, the Sustainability Promotion Department, which is the administrative office, is informed by the Sales Division, and if the risks are deemed to be significant for the Marubeni Group, the Sustainability Promotion Committee makes decisions on measures, etc. to deal with them. If the risk is deemed to be a serious risk for the Marubeni Group, the Sustainability Promotion Committee will make a decision on how to respond to it.

	Rationale for approach to risk assessment	Explanation of contextual issues considered	Explanation of stakeholders considered	Decision-making process for risk response
		sanitation are basic human rights, and therefore we are committed to creating a fair and safe working environment for all employees and helping them maintain and improve their health. ・Toxic substances in wastewater permeate drinking water and bioaccumulate in food, which affect human health.	Local communities NGOs Other water users at the basin/catchment level Because the Marubeni Group engages in mutual communication with water users in the communities, watersheds, and catchments that share water resources, and reflects the voices of local communities in the management of our water business and in our analysis of risks. We are always mindful of the statements of NGOs that affect our reputation, which we believe are useful in understanding water-related concerns and opportunities. Regulators Because regulations and laws have a significant impact on the our Group's business strategies including securing procurement and sales channels for products, maintaining existing business, and launching new projects. Water utilities at a local level Stable water supply and pricing are important factors because contracts and rates vary depending on which area's water supply is used when considering where to locate a business or facility.	

W4. Risks and opportunities

W4.1

(W4.1) Have you identified any inherent water-related risks with the potential to have a substantive financial or strategic impact on your business?

Yes, both in direct operations and the rest of our value chain

W4.1a

(W4.1a) How does your organization define substantive financial or strategic impact on your business?

Marubeni Group defines substantive financial or strategic impact on our business as, when uncertain events affect our business or site's profit and loss, when plans for projects and the revenue get affected, and when our group's business continuity is threatened.

The metrics used to identify substantive impact are defined in several ways, and they differ by projects and sites, but we qualitatively determine that there is a substantive impact when we see the cost and time which was taken to provide countermeasures in order to prevent/ make up for such uncertain risks, delay in project process, and the downtime of the incident.

The threshold or amount of change in the metric that represents a substantive impact also differ by projects and sites, but one absolute threshold or amount of change would be a failure to reach the plan or a failure of the plan (like suspensions) and such as closure of the operation. We have our own management indicator called PATRAC (Profit After Tax Less Risk Asset Cost), which we use as one of the guidelines for evaluating projects from a quantitative perspective. For each project, we target PATRAC exceeding zero, which measures how much the return exceeds the minimum return target for the risk. If the PATRAC index is below zero, it is considered the risk exceeds the profit, and the project must be divested or replaced. Therefore, if the profitability and operations of a business was affected by water risk, and a PATRAC below zero, it is quantitatively determined to have a substantive impact.

Based on the above qualitative indicators and quantitative evaluation thresholds, we comprehensively determine whether there is a substantive financial or strategic impact. This definition/thresholds/metrics are related to both our direct operations and other parts of our value chain.

One of the production bases that Marubeni considers vulnerable to water risk is Mibugawa Electric Power which operates hydroelectric power plants. In 2019, Mibugawa suffered from flood and caused serious damage. This caused one of Mibugawa's hydroelectric power to work properly for four months. This has cause drop in almost 0.28% of the Marubeni's Power Division's annual revenue in 2019 and had an impact on PATRAC for this project in 2019. Therefore, even though we are taking actions to mitigate the risks as much as we can, if even more serious natural hazards hit multiple hydropower plants at the same time in the future, we consider that we might suffer from substantive financial impact.

W4.1b

(W4.1b) What is the total number of facilities exposed to water risks with the potential to have a substantive financial or strategic impact on your business, and what proportion of your company-wide facilities does this represent?

	Total number of facilities exposed to water risk	% company-wide facilities this represents	Comment
Row 1	2	Less than 1%	

W4.1c

(W4.1c) By river basin, what is the number and proportion of facilities exposed to water risks that could have a substantive financial or strategic impact on your business, and what is the potential business impact associated with those facilities?

Country/Area & River basin

Japan	Tenryu

Number of facilities exposed to water risk
1

% company-wide facilities this represents
Less than 1%

Production value for the metals & mining activities associated with these facilities
<Not Applicable>

% company's annual electricity generation that could be affected by these facilities
<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities
<Not Applicable>

% company's total global revenue that could be affected
Less than 1%

Comment

Country/Area & River basin

Japan	Yodo

Number of facilities exposed to water risk
1

% company-wide facilities this represents
Less than 1%

Production value for the metals & mining activities associated with these facilities
<Not Applicable>

% company's annual electricity generation that could be affected by these facilities
<Not Applicable>

% company's global oil & gas production volume that could be affected by these facilities
<Not Applicable>

% company's total global revenue that could be affected
Less than 1%

Comment

W4.2

(W4.2) Provide details of identified risks in your direct operations with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.

Country/Area & River basin

Japan	Tenryu

Type of risk & Primary risk driver

Acute physical	Heavy precipitation (rain, hail, snow/ice)

Primary potential impact
Reduced revenues from lower sales/output

Company-specific description
Marubeni's subsidiary, Mibugawa Electric Power, is engaged in hydroelectric power, and has 21 small hydroelectric power plants in Japan. When there is a heavy rain, the increased water scrapes away sediment in the process of flowing through mountains and provokes sediment inflow to the hydroelectric power plant's water intake equipment and damage it. As a result, the suspension of power supply might occur. This impact was identified based on experience with heavy rainfall of 2019 in Nagano prefecture which resulted in a significant reduction in water withdrawals for four months in one of the small hydroelectric power plants in Nagano and caused significant damage to operations due to sediment inflow and damage to the intake facilities.

Timeframe
1-3 years

Magnitude of potential impact
Medium

Likelihood
About as likely as not

Are you able to provide a potential financial impact figure?
Yes, a single figure estimate

Potential financial impact figure (currency)
460000000

Potential financial impact figure - minimum (currency)
<Not Applicable>

Potential financial impact figure - maximum (currency)
<Not Applicable>

Explanation of financial impact
Mibugawa Power, an operating company of the Marubeni's Power Division, experienced a significant reduction in water withdrawals for approximately four months due to heavy rainfall in the fall of 2019, which resulted in a significant reduction in water withdrawals and the associated reduction in revenue due to the inflow of sediment and damage to water intake facilities. Therefore, it depends on damage to the facilities but, if we assume a six-month period of significant reduction in water intake at Power Plant 1 and Power Plant 2, we estimate the impact of roughly 0.138% per year (about 460 million yen) on the Power Division's FY2022 sales of 334,172 million yen.

Primary response to risk
Increase capital expenditure

Description of response
Marubeni sets target to increase the proportion of renewable energy sources to approximately 20% of net power generation capacity by 2023 and is placing emphasis on renewable energy sources very much. Under these circumstances, we are making efforts to mitigate the risks associated with hydroelectric power generation, one of our core renewable businesses, by increasing capital expenditure, reinforcing our facilities and thoroughness maintenance, as we cannot contribute to the increase in power generation capacity if the power plant shuts down operations due to natural disasters or any other reasons. Since the start of operations, Mibugawa Power Company, Marubeni's operating company in the Power Division, has made annual efforts to prevent breakdowns through regular maintenance and early restoration, and took these measures in FY2022 as well. As a result, no long-term shutdowns of power plant operations occurred in FY2022.

Cost of response
495000000

Explanation of cost of response
We estimate that the expected expenditure to address the risk is approximately 495,000,000 yen. This amount is estimated based on the cost of repairing the facilities and the cost of building temporary roads necessary for the repair and so forth if the risk actually materializes. The repair response itself when the risk materializes and the facility is damaged would require one year for permit application, design, and construction study, and about two years for the actual work, so it would take about two to three years in total. Marubeni thinks that some of these are continuous cost, given updates of the facilities.

Country/Area & River basin

Japan	Yodo

Type of risk & Primary risk driver

Acute physical	Flood (coastal, fluvial, pluvial, groundwater)

Primary potential impact
Reduction or disruption in production capacity

Company-specific description
Fukuyama Paper, one of Marubeni's subsidiaries, is a pulp and paper manufacturer that stands close to Yodo River. This company takes up roughly about 0.5% of Marubeni's total profit. If Fukuyama's production site were to be flooded, faced with power shortages or power outages because of heavy rains or flooding, it will be impossible to operate its production facilities, which could cause delays in shipments. According to the hazard map published by Osaka City, there are possibilities of total rainfall of 737mm in 24 hours (although the probability of such rainfall is about 1/1000th in a year) in the area where Fukuyama is and is expected to cause 3-5 meters of flooding.

Timeframe
More than 6 years

Magnitude of potential impact
High

Likelihood
Likely

Are you able to provide a potential financial impact figure?
Yes, a single figure estimate

Potential financial impact figure (currency)
8500000000

Potential financial impact figure - minimum (currency)
<Not Applicable>

Potential financial impact figure - maximum (currency)
<Not Applicable>

Explanation of financial impact
According to the hazard map published by Osaka City, there are possibilities of total rainfall of 737mm in 24 hours in the area where Fukuyama Paper is, which could cause 3-5 meters of flooding. We have estimated the damage Fukuyama might face caused by this assumption and found that it will take almost six months to recover. The financial impact is based on the cost which will be needed to repair and renew all the equipment and the potential revenue which Fukuyama might lose during the six months closure.

Primary response to risk
Increase insurance coverage

Description of response
Marubeni assesses the business conformity with environmental laws and the levels of possible adverse impact on the environment as well as the risk which the business faces, in the event of an accident or some other emergency using the internal “Environmental Evaluation Sheet.” The complete evaluation sheet is used as part of making the final decision on whether the business should be implemented or not. We also conduct regular site inspections to ensure that there are no business risks, and if there are potential risks, we consider and implement countermeasures.
To mitigate the potential risks Fukuyama faces, we analyze it is important to have adequate insurance to minimize damage to our facilities and the products we deliver to our customers. Fukuyama ensures that insurance is granted to equipment and other owned assets at the time of annual insurance renewal timing, thereby minimizing potential revenue loss. Fukuyama renewed its insurance in FY2022 as well. Also, to minimize the impact of flood damage, Fukuyama has been raising the foundation of some of its existing facilities since the factory was first moved to its current location (Osaka) in 1959 and is considering similarly raising the foundation if the gas turbine is ever updated in the future.

Cost of response
224000000

Explanation of cost of response
The corresponding costs are estimated based on the assumed annual insurance premium (24 million yen) and the approximate cost of bulking up the existing facility (200 million yen). However, these costs will vary on the cost of introducing new equipment and repair of equipment.

W4.2a

(W4.2a) Provide details of risks identified within your value chain (beyond direct operations) with the potential to have a substantive financial or strategic impact on your business, and your response to those risks.

Country/Area & River basin

United States of America	Mississippi River

Stage of value chain
Supply chain

Type of risk & Primary risk driver

Chronic physical	Precipitation and/or hydrological variability

Primary potential impact
Reduced revenues from lower sales/output

Company-specific description
Marubeni is engaged in Fertilizer Distribution through its consolidated subsidiary, MacroSource. If the use of river-related logistics is suspended due to torrential rains or flooding, the supply of fertilizers from suppliers will be halted, and Marubeni expects a decrease in earnings due to a decline in procurement, sales, distribution, and production volume.
Average temperatures are rising around the Mississippi River due to climate change, and localized heavy rainfall is becoming more common. For example, according to CLIMATE CENTRAL, a non-profit climate data analysis organization, local Hourly Rainfall Intensity around the Mississippi River Basin, including Kansas, Minnesota, Mississippi, and Missouri, has increased in all regions compared to 1970. The risk of flooding due to localized rainfall is increasing year by year.
The WRI Aqueduct flood risk (estimated urban damage rate) is 0.0489% for Japan and 0.215% for the U.S., and 0.298% for Mississippi and Missouri, which are considered relatively high flood risks.

Timeframe
1-3 years

Magnitude of potential impact
Medium-high

Likelihood
Likely

Are you able to provide a potential financial impact figure?
No, we do not have this figure

Potential financial impact figure (currency)
<Not Applicable>

Potential financial impact figure - minimum (currency)
<Not Applicable>

Potential financial impact figure - maximum (currency)
<Not Applicable>

Explanation of financial impact
N/A

Primary response to risk

Upstream	Increase supplier diversification

Description of response
Increased supplier diversity has resulted in risk responses.
We diversify risk by purchasing from suppliers that do not use the same river-related equipment.

Cost of response
0

Explanation of cost of response
Since the Company is responding by diversifying its suppliers and is not incurring any costs.

W4.3

(W4.3) Have you identified any water-related opportunities with the potential to have a substantive financial or strategic impact on your business?
Yes, we have identified opportunities, and some/all are being realized

W4.3a

(W4.3a) Provide details of opportunities currently being realized that could have a substantive financial or strategic impact on your business.

Type of opportunity
Products and services

Primary water-related opportunity
Sales of new products/services

Company-specific description & strategy to realize opportunity
Marubeni will pursue long-term corporate value enhancement by 2030 based on the mid-term management plan called GC2021, which aims to simultaneously promote three growth horizons (enhancement of existing businesses, strategic pursuit of existing business domains, and white space) and has invested a total of 810 billion yen from 2019 to 2021, including in water-related businesses. In the next mid-term management "GC2024," we plan to invest a total of 1,100 billion yen to strengthen existing businesses and promote new businesses.
In the Power Business & Energy Infrastructure Solution Group, which is engaged in water-related businesses, Marubeni has been strategically developing services and investing on projects that challenge issues in various categories in water environment. These are such as water source maintenance (relieving water stress), water supply, and sewer drain. Marubeni owns and operates four stand-alone desalination and power generation plants (IWPPs) in the arid region of the United Arab Emirates. These plants produce a total of 440 million gallons of freshwater per day, and Marubeni is helping to alleviate stress on the region's water resources.
Another new opportunity is a seawater desalination project in Saudi Arabia that we participated in 2019. The plant has started commercial operation in 2022.Operations have begun but are still in the start-up phase, and we are currently taking various measures to ensure efficient and stable operation. It will operate for the supply and sale of treated water for the next 25 years.
Marubeni believes that providing a stable supply of safe and reliable water will contribute to the realization of a sustainable society in a market where needs for water infrastructure are expanding due to population growth and urbanization. Marubeni is strengthening its efforts in the field of social infrastructure, aiming to enhance its high value-added services and functions. With respect to water infrastructure projects, including seawater desalination projects, Marubeni is strategically strengthening its acquisition of development know-how, with a view to participating in projects not only in the Middle East but also in South America and other parts of the world.

Estimated timeframe for realization
1 to 3 years

Magnitude of potential financial impact
Medium

Are you able to provide a potential financial impact figure?
Yes, a single figure estimate

Potential financial impact figure (currency)
8611827900

Potential financial impact figure – minimum (currency)
<Not Applicable>

Potential financial impact figure – maximum (currency)
<Not Applicable>

Explanation of financial impact
Potential financial impact represents estimated annual sales.

W5. Facility-level water accounting

W5.1

(W5.1) For each facility referenced in W4.1c, provide coordinates, water accounting data, and a comparison with the previous reporting year.

Facility reference number
Facility 1

Facility name (optional)
Mibugawa Electric Power

Country/Area & River basin

Japan	Tenryu

Latitude
35.766

Longitude
138.08

Located in area with water stress
No

Primary power generation source for your electricity generation at this facility
<Not Applicable>

Oil & gas sector business division
<Not Applicable>

Total water withdrawals at this facility (megaliters/year)
189680

Comparison of total withdrawals with previous reporting year

About the same

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes
185998

Withdrawals from brackish surface water/seawater
0

Withdrawals from groundwater - renewable
3681

Withdrawals from groundwater - non-renewable
0

Withdrawals from produced/entrained water
0

Withdrawals from third party sources
0

Total water discharges at this facility (megaliters/year)
189680

Comparison of total discharges with previous reporting year
About the same

Discharges to fresh surface water
185998

Discharges to brackish surface water/seawater
0

Discharges to groundwater
3681

Discharges to third party destinations
0

Total water consumption at this facility (megaliters/year)
0

Comparison of total consumption with previous reporting year
About the same

Please explain
Mibugawa Electric Power, Marubeni's subsidiary company, operates 21 small hydroelectric power plants in Japan. The volume of water that ran through hydroelectric power plants was directly measured at each site. There were no significant changes in the volume of the water withdrawn this year compared to the previous year. Since Mibugawa operates hydroelectric power plants, the water withdrawn will be used to generate power and then returned to rivers. Therefore, the consumption is nearly equal to zero so if the volume of water withdrawal drops, so as the volume of water discharge will be. The future trend would stay the same or slightly higher than this year if any new hydroelectric power plants are included. The thresholds of the measurement Marubeni set is as follows: any rate which is over +/-20% is higher or lower compared to the previous year, and any rate which is over +/-50% is much higher or much lower. WRI Aqueduct was used to find out if the river related to Mibugawa is stressed or not and turned out that there was no water stress. The water withdrawals from the third party here means municipal supplier.

Facility reference number
Facility 2

Facility name (optional)
Fukuyama Paper

Country/Area & River basin

Japan	Yodo

Latitude
34.73

Longitude
135.45

Located in area with water stress
No

Primary power generation source for your electricity generation at this facility
<Not Applicable>

Oil & gas sector business division
<Not Applicable>

Total water withdrawals at this facility (megaliters/year)
1033

Comparison of total withdrawals with previous reporting year
About the same

Withdrawals from fresh surface water, including rainwater, water from wetlands, rivers and lakes
1024

Withdrawals from brackish surface water/seawater
0

Withdrawals from groundwater - renewable
0

Withdrawals from groundwater - non-renewable
0

Withdrawals from produced/entrained water
0

Withdrawals from third party sources
8

Total water discharges at this facility (megaliters/year)
728

Comparison of total discharges with previous reporting year
About the same

Discharges to fresh surface water
0

Discharges to brackish surface water/seawater
0

Discharges to groundwater
0

Discharges to third party destinations
728

Total water consumption at this facility (megaliters/year)
305

Comparison of total consumption with previous reporting year
About the same

Please explain
The water volume of withdrawal, discharge and consumption has stayed almost the same compared to the previous year. The volume is directly measured at the site by flow meters. Future trends are expected to increase due to higher production of products. Also, the thresholds of the measurement Marubeni set are as follows: any rate which is over +/-20% is higher or lower compared to the previous year, and any rate which is over +/-50% is Much higher or Much lower. WRI Aqueduct was used to find out if the river related to Fukuyama Paper is stressed or not and turned out that there was no water stress. The third-party destinations do not include water to other organizations for further use.

W5.1a

(W5.1a) For the facilities referenced in W5.1, what proportion of water accounting data has been third party verified?

Water withdrawals – total volumes

% verified
76-100

Verification standard used
Marubeni has asked KPMG AZSA Sustainabiliy Co. Ltd to audit and verify environmental data including the total volumes of water withdrawal, total volume of discharge, total consumption, and recycled rate. Verification process is now being conducted in accordance with "International Standard on Assurance Engagements(ISAE)3000" The process is in progress this year, but the coverage of this will be 100%.

Please explain
<Not Applicable>

Water withdrawals – volume by source

% verified
Not verified

Verification standard used
<Not Applicable>

Please explain
We have not yet obtained third-party verification of water withdrawal by water source because we have not yet been able to calculate the data precisely.
We are currently considering the possibility of acquiring the data verification within the next two years.

Water withdrawals – quality by standard water quality parameters

% verified
Not verified

Verification standard used
<Not Applicable>

Please explain
We have not yet obtained third-party verification of water withdrawals quality by standard water quality parameters because we have not yet been able to calculate the data precisely.
We are currently considering the possibility of acquiring the data verification within the next two years.

Water discharges – total volumes

% verified
76-100

Verification standard used
Marubeni has asked KPMG AZSA Sustainabiliy Co. Ltd to audit and verify environmental data including the total volumes of water withdrawal, total volume of discharge, total consumption, and recycled rate. Verification process is now being conducted in accordance with "International Standard on Assurance Engagements(ISAE)3000" The process is in progress this year, but the coverage of this will be 100%.

Please explain
<Not Applicable>

Water discharges – volume by destination

% verified
Not verified

Verification standard used
<Not Applicable>

Please explain
We have not yet obtained third-party verification of water discharges by destination because we have not yet been able to calculate the data precisely.
We are currently considering the possibility of acquiring the data verification within the next two years.

Water discharges – volume by final treatment level

% verified
Not verified

Verification standard used
<Not Applicable>

Please explain
We have not yet obtained third-party verification of water discharges by final treatment level because we have not yet been able to calculate the data precisely.
We are currently considering the possibility of acquiring the data verification within the next two years.

Water discharges – quality by standard water quality parameters

% verified
Not verified

Verification standard used
<Not Applicable>

Please explain
We have not yet obtained third-party verification of water discharge quality by standard water quality parameters because we have not yet been able to calculate the data precisely.
We are currently considering the possibility of acquiring the data verification within the next two years.

Water consumption – total volume

% verified
76-100

Verification standard used
Marubeni has asked KPMG AZSA Sustainabiliy Co. Ltd to audit and verify environmental data including the total volumes of water withdrawal, total volume of discharge, total consumption, and recycled rate. Verification process is now being conducted in accordance with "International Standard on Assurance Engagements(ISAE)3000" The process is in progress this year, but the coverage of this will be 100%.

Please explain
<Not Applicable>

W6. Governance

W6.1

(W6.1) Does your organization have a water policy?
Yes, we have a documented water policy that is publicly available

W6.1a

(W6.1a) Select the options that best describe the scope and content of your water policy.

	Scope	Content	Please explain
Row 1	Company-wide	Description of the scope (including value chain stages) covered by the policy Description of business dependency on water Description of business impact on water Commitment to align with international frameworks, standards, and widely-recognized water initiatives Commitment to prevent, minimize, and control pollution Commitment to reduce water withdrawal and/or consumption volumes in direct operations Commitment to reduce water withdrawal and/or consumption volumes in supply chain Commitment to safely managed Water, Sanitation and Hygiene (WASH) in the workplace Commitment to safely managed Water, Sanitation and Hygiene (WASH) in local communities Commitment to stakeholder education and capacity building on water security Commitment to water stewardship and/or collective action Commitments beyond regulatory compliance Reference to company water-related targets Acknowledgement of the human right to water and sanitation Recognition of environmental linkages, for example, due to climate change	Marubeni believes that our business growth must align with sustainable growth of society. Therefore, Marubeni has set company-wide "Concept of Marubeni Group's Sustainability" and has identified three categories of Fundamental Materiality, and four categories of Environmental and Social materiality in our Sustainability Management Committee in 2019. The Environmental and Social materiality aligns with public policy initiatives such as SDGs. Marubeni also has company-wide Environmental Policy. In this policy we clearly state our commitment of using energy and resources, including water, efficiently. By reducing water usage through promotion of efficient use and recycling of water, as well as providing stable supplies of water resources through effective water and sewerage operation and power and desalination projects, we will not only commit to regulatory compliance but also continue to contribute to the environment communities and to resolving water-related social issues.

W6.2

(W6.2) Is there board level oversight of water-related issues within your organization?

Yes

W6.2a

(W6.2a) Identify the position(s) (do not include any names) of the individual(s) on the board with responsibility for water-related issues.

Position of individual or committee	Responsibilities for water-related issues
Chief Executive Officer (CEO)	The CEO has the final authority over water-related issues on the Board of Directors. The CEO has the authority to make final decisions regarding policies and strategies pertaining to water-related issues proposed by The Sustainability Management Committee, which is an advisory body for the CEO, and is responsible for oversight. After the Board of Directors deliberates on water-related risk management targets such as reducing water consumption, and other strategies and policies pertaining to water-related issues, the CEO, who participates in these discussions, makes final decisions and is ultimately responsible for overseeing the implementation of the decisions while considering the viewpoints of the appropriateness of our ESG risk management and compatibility with society. For example, the water consumption targets, which were discussed by the Board of Directors and approved by the CEO, were updated in May 2022, and are monitored and supervised. The goal, updated in May 2022, is to reduce water consumption at the Tokyo headquarters by 50% in FY2026 compared to FY2015.

W6.2b

(W6.2b) Provide further details on the board's oversight of water-related issues.

	Frequency that water-related issues are a scheduled agenda item	Governance mechanisms into which water-related issues are integrated	Please explain
Row 1	Scheduled - some meetings	Monitoring implementation and performance Monitoring progress towards corporate targets Overseeing acquisitions, mergers, and divestitures Overseeing and guiding public policy engagement Overseeing and guiding scenario analysis Overseeing major capital expenditures Overseeing the setting of corporate targets Overseeing value chain engagement Providing employee incentives Reviewing and guiding annual budgets Reviewing and guiding business plans Reviewing and guiding corporate responsibility strategy Reviewing and guiding major plans of action Reviewing and guiding risk management policies Reviewing and guiding strategy Reviewing innovation/R&D priorities Setting performance objectives	By receiving periodic reports on important matters pertaining to water-related issues discussed by the Sustainability Management Committee, the Board of Directors oversees matters regarding sustainability management including water-related issues while considering various viewpoints, such as the appropriateness of our ESG risk management and compatibility with society. The Committee has been established as an advisory body for the CEO and as part of its organization to promote sustainability initiatives. By integrating water-related issues into reviewing and guiding our corporate strategy, the Board of Directors aims to enhance its corporate value by consistently staying ahead of changes and by incorporating into the company's business model the latest trends in water-related measures. For example, the Board revises and updates the company's strategies and policies that are incompatible with global trends in water-related measures while considering environmental and social needs. Furthermore, by monitoring implementation and performance of objectives, the Board of Directors responds by various means, including periodically reviewing our water consumption targets and other policies and taking necessary steps if the targets have not been reached.

W6.2d

(W6.2d) Does your organization have at least one board member with competence on water-related issues?

	Board member(s) have competence on water-related issues	Criteria used to assess competence of board member(s) on water-related issues	Primary reason for no board-level competence on water-related issues	Explain why your organization does not have at least one board member with competence on water-related issues and any plans to address board-level competence in the future
Row 1	Yes	Among the directors, the Chief Sustainable Development Officer (CSDO; at Marubeni, CSDO and CSO mean the same) chairs the Sustainability Management Committee. The CSDO has been in his current position since April 2020 and has led the development of the Green Strategy that is the core of GC2024, our Mid-Term Management Strategy. By receiving periodic reports on important matters pertaining to climate change and water-related issues discussed by the Sustainability Management Committee, the Board of Directors oversees matters pertaining to sustainability management including climate change and water-related issues while considering various viewpoints, including the appropriateness of our ESG risk management and compatibility with society. As for effectiveness evaluations regarding the Board of Directors, the Governance and Remuneration Committee, the majority of whose members are Independent Outside Directors/Audit & Supervisory Board Members, assesses and reviews the Board of Directors as a whole, including its composition and operation, etc., and then reports to the Board of Directors. Then, based on deliberations in meeting of the Board of Directors, an overview of the evaluation results is disclosed, and this is utilized to make improvements regarding the operation, etc. of the Board of Directors. As for the effectiveness evaluation regarding the Board of Directors in FY2022, the Corporation held an interview with all Directors and Audit & Supervisory Board Members in addition to conducting the questionnaire. The questionnaire was revised under the intention to focus on key management issues while continuing to adhere to the revised corporate governance code. As overview of evaluations results, highly valued was the deliberation of issues such as sustainability and the mid-term management plan, which took place with sufficient content and frequency to the Board of Directors.	<Not Applicable>	<Not Applicable>

W6.3

(W6.3) Provide the highest management-level position(s) or committee(s) with responsibility for water-related issues (do not include the names of individuals).

Name of the position(s) and/or committee(s)
Chief Sustainability Officer (CSO)

Water-related responsibilities of this position
Assessing future trends in water demand
Assessing water-related risks and opportunities
Managing water-related risks and opportunities
Conducting water-related scenario analysis
Setting water-related corporate targets
Monitoring progress against water-related corporate targets
Managing public policy engagement that may impact water security
Managing value chain engagement on water-related issues
Integrating water-related issues into business strategy
Managing annual budgets relating to water security
Managing major capital and/or operational expenditures related to low water impact products or services (including R&D)
Managing water-related acquisitions, mergers, and divestitures

Frequency of reporting to the board on water-related issues
More frequently than quarterly

Please explain
Chief Sustainability Officer (CSO) is the chair of Marubeni's Sustainability Management Committee that is under direct control of President and CEO. The CSO who is the Committee chair, has the final authority over water-related issues evaluated and monitored by the Committee. In the committee, themes such as company-wide commitment, policies, measures, outcomes, and the process, regarding Marubeni's water security, results of the study of business development considering water risk, such as assessment of potential water pollution risks from areas or projects that may increase water stress (limit water withdrawals) in the future, and activities in the Committee are reported at least quarterly to the Board of Directors from CSO and are ultimately managed under the supervision of the Board of Directors.

Name of the position(s) and/or committee(s)
Sustainability committee

Water-related responsibilities of this position
Assessing future trends in water demand
Assessing water-related risks and opportunities
Managing water-related risks and opportunities
Conducting water-related scenario analysis
Setting water-related corporate targets
Monitoring progress against water-related corporate targets
Managing public policy engagement that may impact water security
Managing value chain engagement on water-related issues
Integrating water-related issues into business strategy
Managing annual budgets relating to water security
Managing major capital and/or operational expenditures related to low water impact products or services (including R&D)
Managing water-related acquisitions, mergers, and divestitures

Frequency of reporting to the board on water-related issues
More frequently than quarterly

Please explain
The Sustainability Management Committee is under the direct control of the President and CEO and convenes monthly or every two months. There are three committee members who are external directors or outside auditors, who act as advisors and provide external viewpoints. The Board of Directors provides oversight by receiving regular reports on the important issues that are discussed by the committee. The company's policies and measures for sustainability including identification and periodic review of the material issues with consideration of the ESG perspectives, climate change and the transition to low-carbon society, water security issues, measures on conservation of biodiversity, as well as human rights in business and risk management in the supply chain are discussed. With regards to water security issues, the committee mainly discusses the amount of water consumption of Marubeni Group, and water businesses such as water supply and sewage projects, and water treatment projects.

W6.4

(W6.4) Do you provide incentives to C-suite employees or board members for the management of water-related issues?

	Provide incentives for management of water-related issues	Comment
Row 1	Yes	

W6.4a

(W6.4a) What incentives are provided to C-suite employees or board members for the management of water-related issues (do not include the names of individuals)?

	Role(s) entitled to incentive	Performance indicator	Contribution of incentives to the achievement of your organization's water commitments	Please explain
Monetary reward	Board/Executive board	Reduction of water withdrawals – direct operations Reduction in water consumption volumes – direct operations Reduction of water withdrawal and/or consumption volumes – supply chain Improvements in water efficiency – direct operations Improvements in water efficiency – supply chain Improvements in water efficiency – product use Improvements in wastewater quality – direct operations Improvements in wastewater quality – supply chain Improvements in wastewater quality – product use Reduction of water pollution incidents Increased access to workplace WASH – direct operations Increased access to workplace WASH – supply chain Increased investment in water-related R&D Increased proportion of revenue from low water impact products or services Implementation of water-related community project Supply chain engagement	The progress of the performance indicators is related to the progress of our "Green Strategy". One of the key pillars of GC2024, our Mid-Term Management Strategy announced in 2022, is "Green Strategy. The "Green Strategy" includes strengthening the water business (water and wastewater services, and seawater desalination), reducing environmental impacts, and working with customers and partners to build a sustainable supply chain. Progress in these indicators is reflected in the qualitative assessments and will affect the compensation of directors. Therefore, this incentive contributes to the progress of the "Green Strategy".	ESG contributions, including water, are reflected in qualitative assessments and influence the compensation of directors.
Non-monetary reward	No one is entitled to these incentives	<Not Applicable>	<Not Applicable>	No one is entitled to these incentives.

W6.5

(W6.5) Do you engage in activities that could either directly or indirectly influence public policy on water through any of the following?

Yes, direct engagement with policy makers

W6.5a

(W6.5a) What processes do you have in place to ensure that all of your direct and indirect activities seeking to influence policy are consistent with your water policy/water commitments?

Marubeni regularly exchanges views and shares information with METI on water infrastructure projects and other water-related issues. We also ensure that all Marubeni employees and subsidiary employees are aware that all our activities, both direct and indirect, are consistent with our environmental policy, which includes water resources. In addition, because we do business in a variety of business units and geographic locations, to ensure consistency in our policies, each sales division, corporate staff group, and branch office has appointed a sustainability leader or manager to be responsible for promoting sustainability, and all division and regional personnel are trained in sustainability, including our policies.

In FY 2019, we conducted a Sustainability Supply Chain Survey, surveying 200 subsidiaries regarding environmental, health and safety, and social aspects. This survey also included water risks. In addition, we conduct a Sustainability Assessment Tool prior to entering or investing in new businesses. This survey checks for water stress, wastewater management, and other water-related risks. In this way, Marubeni manages to ensure that water-related policies and strategies are consistent throughout the Group. In the unlikely event that something differs from the policy, an on-site survey is conducted with an outside consultant to make improvements. If improvements are still not made, Marubeni will withdraw from the project or transaction in question.

W6.6

(W6.6) Did your organization include information about its response to water-related risks in its most recent mainstream financial report?

Yes (you may attach the report - this is optional)

W7. Business strategy

W7.1

(W7.1) Are water-related issues integrated into any aspects of your long-term strategic business plan, and if so how?

	Are water-related issues integrated?	Long-term time horizon (years)	Please explain
Long-term business objectives	Yes, water-related issues are integrated	21-30	The Marubeni Group is actively engaged in resolving water-related issues in line with our basic sustainability goal, "For a Better Tomorrow. The Marubeni Group has identified environmental pollution caused by wastewater, water shortages, and water infrastructure development as key water-related issues and has integrated water / environment-related products and services into its business strategy. Increase of global sales of water / environment-related products and services of Marubeni Group will directly lead to the improvement of the water environment. For example, Marubeni has a diversified business portfolio in the water business sector spanning from water supply & wastewater treatment to BOT (Built, Operate, Transfer), EPC (Engineering, Procurement, Construction) and the operation & maintenance of water treatment plants in Asia, the Americas, Europe, and the Middle East, and we are still developing our business. The seawater desalination project in Saudi Arabia, which we participated in 2019, is also designed to maintain, operate, and sell water over a 25-year period with the business objective of developing long-term, stable water infrastructure. Anticipation of the growing demand for water infrastructure and diversification of water issues due to the increase in the world's population and ongoing urbanization, we will continue to strengthen our competitiveness and further develop our businesses with the goal of contributing to the achievement of sustainable society.
Strategy for achieving long-term objectives	Yes, water-related issues are integrated	21-30	Marubeni Group is involved in a variety of projects in arid regions and in regions with scarce water sources around the world. Marubeni Group owns and operates 4 IWPP (Independent Water and Power Producer) projects in UAE, helping to turn sea water into fresh water and to reduce stress on the region's water resources. Marubeni Group also operates water and wastewater concessions to build-own-operate (BOO) projects, engineering, procurement, and construction (EPC) projects, and operation, maintenance, and management for water treatment facilities in Chile, Peru, Brazil, Philippines, Portugal, and in Qatar. Marubeni Group is strategically developing a variety of businesses and working on solving water and environmental problems and integrating them into a long-term business, because the increase in sales of these projects is linked to improvement of water environment around the world. By utilizing cultivated know-how of Marubeni Group through water businesses to date, Marubeni will continue to develop new businesses to solve new water and environmental social problems, in addition to optimizing the business and stabilizing the profit base of existing projects. Many are long-term projects, lasting more than 25 years, and always looking ahead to population growth and increasing demand for water supply. We continuously accumulate expertise on each project and develop strategies to achieve our long-term goals, including project development and contingency planning.
Financial planning	Yes, water-related issues are integrated	21-30	As financial plan to achieve the long-term business plan, we have set the following three plans. (1) Enhance existing businesses, (2) Pursue strategies in existing business areas, and (3) Pursue new business. From 2019 to 2021, we have invested a total of 810 billion yen in (1)-(3), including water-related businesses. In the next three years, we plan to invest a total of 800-900 billion yen in (1) and (2) to strengthen our social infrastructure businesses and to enter the infrastructure fund business. In addition, the Marubeni Group will invest 100-200 billion yen in (3) to develop future earnings pillars. Through these investments, the Marubeni Group aims to maximize future basic cash flow and is committed to solving all water-related issues and developing business opportunities. Specific water-related investments include a new seawater desalination project in Saudi Arabia, in which we participated in 2019. We signed a loan agreement in 2019 to begin construction of a seawater desalination plant. The loan is a project finance facility with six banks providing approximately 50 billion yen in co-financing. The plant has commenced commercial operation in 2022. The plant will operate for the supply and sale of treated water for the next 25 years. Marubeni believes that in a market where the need for water infrastructure is expanding due to population growth and urbanization, providing a stable supply of safe and reliable water will contribute to a sustainable society.

W7.2

(W7.2) What is the trend in your organization's water-related capital expenditure (CAPEX) and operating expenditure (OPEX) for the reporting year, and the anticipated trend for the next reporting year?

Row 1

Water-related CAPEX (+/- % change)

-34

Anticipated forward trend for CAPEX (+/- % change)

46

Water-related OPEX (+/- % change)

86

Anticipated forward trend for OPEX (+/- % change)

-43

Please explain

In FY2022, there was CPAEX for the expansion and improvement of major water plants and networks at subsidiaries, as well as the replacement and installation of new water infrastructure and storage facilities, including pipes, pumps, tanks, and other key components.
Since wastewater treatment construction at a company with a large CAPEX amount was completed in FY2021, the Marubeni Group's overall CAPEX in FY2022 decreased by about 34% compared to FY2021.

OPEX in FY2022 included expenses for water use, maintenance and repair of water-related facilities, and related management personnel costs.
Due to an increase in water-related expenses at some facilities as a result of increased production, Marubeni Group's overall OPEX in FY2022 was about 86% higher than in FY2021.

W7.3

(W7.3) Does your organization use scenario analysis to inform its business strategy?

	Use of scenario analysis	Comment
Row 1	Yes	

W7.3a

(W7.3a) Provide details of the scenario analysis, what water-related outcomes were identified, and how they have influenced your organization's business strategy.

	Type of scenario analysis used	Parameters, assumptions, analytical choices	Description of possible water-related outcomes	Influence on business strategy

	Type of scenario analysis used	Parameters, assumptions, analytical choices	Description of possible water-related outcomes	Influence on business strategy
Row 1	Water-related Climate-related Socioeconomic Land-use change	The Marubeni Group is committed to conducting scenario analysis and taking a strategic approach to climate-related opportunities and risks, including water. Since the Marubeni Group's business portfolio is diversified and business risks/opportunities differ by business, the target businesses for scenario analysis were selected based on the business areas that are considered to have a high financial impact of climate change and the level of impact (asset size and revenue size) on the Marubeni Group. The selected businesses are as follows: power generation, energy resource interests (oil, gas, LNG), alternative energy, coking coal interests, metal resource interests (iron ore, copper), aircraft leasing, shipping, grains and Agri-inputs in North America, and forestry. For the time horizon, we set the short term as 0-1 year, the medium term as 1-10 years to 2030, and the long term as 10-30 years to 2050. The Marubeni Group conducts scenario analysis in accordance with TCFD recommendations regarding the business environment under the current and transition scenarios and our response to business risks and opportunities. From the perspective of objectively assessing new business opportunities and business resilience in the event of major changes in the business environment, we conduct qualitative and quantitative analysis with reference to the following scenarios and others. Current scenario: IPCC RCP 8.5/4.5 Transition scenario: IPCC RCP 2.6/1.9 The assumptions we used are in line with the scenario referenced above. For example, IPCC RCP 8.5 used in the Current Scenario assumes a global average temperature increase to be +4.3°C, and an average sea level rise to be 84 cm in the second half of the 21st century, based on the assumption that few government GHG emission mitigation measures will be implemented. The IPCC RCP 2.6 used in the transition scenario assumes global average temperature increase to be +1.6°C and average sea level rise to be 43 cm, based on assumption that GHG emission mitigation measures will be applied as soon as possible and GHG emissions begin to decline after FY2020. Through scenario analysis, we confirm changes in parameters such as demand for oil, natural gas, hydrogen, and bioenergy, grain demand, arable land area, distance travelled by air and ship, and forest area, over the scenario time frame, to recognize our business environment, and to examine our response to future business risks / opportunities and our business strategy.	The Marubeni Group operates globally and in a wide range of industries, and while climate change will affect several of its businesses, scenario analysis has identified water-related impacts, particularly in the North American grain and agri-input business. For example, with respect to precipitation, the analysis indicates that there will be more areas of increase across North America as a whole. In terms of water stress, the analysis shows that stress will be higher in western North America. Increased precipitation increases the risk of more frequent flooding, which could result in logistical disruptions and production shutdowns. High water stress may also increase the risk of grain crop failure. The Marubeni Group's North American grain and agri-input business unit includes Columbia Grain International (CGI) and Helena Agri-Enterprises, which are engaged in the handling, storage, export and domestic marketing of North American grains. Since both Helena and CGI have sites in various regions of North America, a decline in distribution functions, production stoppages, or a poor grain harvest could reduce demand for their grain collection and agri-enterprises businesses in the several states of Noth America. This could have a significant impact on earnings. The sales of our North American grain and agri-input business unit for FY2022 is 1,494.5 billion yen. This represents approximately 16% of the Marubeni Group's total sales of 9,190.5 billion yen.	The Marubeni Group conducts business activities globally and in a wide range of sectors. Our performance and financial position may be adversely affected due to the emergence of physical risks associated with climate change, such as increases in the intensity of natural disasters, extreme weather, and rising average temperatures and sea levels. Therefore, we are taking varied measures to mitigate risks in each of our sectors, including the formulation of business continuity plans and disaster countermeasures, and the use of various types of insurance. Especially, for our North American grain and Agri-input business, which is expected to be significantly affected by water-related issues because of scenario analysis, we have announced in our GC2024 Plan that we will expand the following measures over the next three years. First, to address the risk of grain crop failure due to changes in climate patterns, which could affect the profitability of our grain handling and Agri-materials business, we will expand agricultural support business through sales of Agri-input materials and providing services that contribute to improving productivity. To address the risk of paralyzing logistics functions due to extreme weather events, we will comprehensively manage risks by geographically diversifying and expanding the procurement and sales network, and diversifying production areas and crops.

W7.4

(W7.4) Does your company use an internal price on water?

Row 1

Does your company use an internal price on water?

No, but we are currently exploring water valuation practices

Please explain

Marubeni is investigating practical measures under our materiality for standardized mechanism to be established.

W7.5

(W7.5) Do you classify any of your current products and/or services as low water impact?

	Products and/or services classified as low water impact	Definition used to classify low water impact	Primary reason for not classifying any of your current products and/or services as low water impact	Please explain
Row 1	Yes	For many years, we have been selling WET BLUE, an intermediate processed leather product (*1). Leather processing has a high environmental impact in the tanning process, and we recognize the importance of preventing pollution by wastewater. We purchase WET BLUE from suppliers (LWG tanneries) that have passed strict auditing standards for wastewater treatment and have implemented measures to minimize environmental impact. LWG tanneries are required to comply with strict effluent standards based on the effluent treatment protocols set by LWG, which we define as products that have less water impact compared to conventional products. (*1) Raw hides in a chrome-tanned state. Specifically, LWG tanneries are required to comply with wastewater treatment protocols, which require clarification of the type and source of wastewater and the wastewater treatment process. And compliance with legal standards for 24 designated pollutants (Chemical Oxygen Demand, Biological Oxygen Demand, Ammonia Nitrogen, Chromium VI, etc.) is required. For each pollutant, compliance with hourly, daily, weekly, monthly, and annual pollutant emission allowances is required. In addition, actual measurements and averages of the measurements must be recorded and noted. A threshold is set for the amount of pollutants discharged, and each supplier monitors its effluent against this threshold.	<Not Applicable>	We sell WET BLUE, an intermediately processed leather product purchased from LWG tanneries, as a product that is less affected by water. See above for details.

W8. Targets

W8.1

(W8.1) Do you have any water-related targets?

Yes

W8.1a

(W8.1a) Indicate whether you have targets relating to water pollution, water withdrawals, WASH, or other water-related categories.

	Target set in this category	Please explain
Water pollution	Yes	<Not Applicable>
Water withdrawals	Yes	<Not Applicable>
Water, Sanitation, and Hygiene (WASH) services	No, but we plan to within the next two years	Although we have not established quantitative targets for WASH, we recognize the importance of such targets and are considering setting them.
Other	No, but we plan to within the next two years	Although we have not established quantitative targets for other water-related categories, we recognize the importance of such targets and are considering setting them.

W8.1b

(W8.1b) Provide details of your water-related targets and the progress made.

Target reference number
Target 1

Category of target
Water withdrawals

Target coverage
Site/facility

Quantitative metric
Reduction of water withdrawals from municipal supply or other third party sources

Year target was set
2021

Base year
2015

Base year figure
88079

Target year
2025

Target year figure
44040

Reporting year figure
38512

% of target achieved relative to base year
112.552510274984

Target status in reporting year
Achieved

Please explain
As of the end of FY2022, Marubeni Tokyo Branch has achieved a cumulative 56% reduction in water consumption compared to the standard value at the end of FY2015. The rate of achievement of the target is over 100%. We will continue our efforts to further reduce water consumption.

Target reference number
Target 2

Category of target
Water pollution

Target coverage
Site/facility

Quantitative metric
Increase in water use met through recycling/reuse

Year target was set
2023

Base year
2023

Base year figure
21752204

Target year
2025

Target year figure
23402204

Reporting year figure
21752204

% of target achieved relative to base year
0

Target status in reporting year
New

Please explain
The plant, which manufactures containerboard base paper in Vietnam, is committed to thorough wastewater treatment, having built its own facilities capable of treating 11,000 tons per day before discharging it into wastewater treatment facilities in the industrial park.
The plant has been recycling water since it began operations, and by installing a new water treatment facility for recycling, it aims to increase the amount of water used through recycling by up to 5,000 m3/day (1,825,000 m3/year) from the base year figure.

W9. Verification

W9.1

(W9.1) Do you verify any other water information reported in your CDP disclosure (not already covered by W5.1a)?

Yes

W9.1a

(W9.1a) Which data points within your CDP disclosure have been verified, and which standards were used?

Disclosure module	Data verified	Verification standard	Please explain
W1 Current state	The amount of water withdrawals of W1.2 was verified by a third party.	ISAE 3000	To reduce the environmental impact and improve transparency of information, the amount of water withdrawals of Marubeni and consolidated subsidiary companies is annually verified by the third party.

W10. Plastics

W10.1

(W10.1) Have you mapped where in your value chain plastics are used and/or produced?

	Plastics mapping	Value chain stage	Please explain
Row 1	Yes	Supply chain	The following is a mapping of plastics-related transactions in the value chain of our business, based on the volume of plastic raw materials handled and the impact of plastic marine pollution. In the upstream supply chain, we handle commodity resins that are used as raw materials for plastic products. This business consists of domestic trade in Japan as well as third country transactions, and the trade volume in FY2022 was as follows (unit: MT). ・PP: 90,000 ・PE: 120,000 ・ABS: 5,000 ・PET: 40,000 ・PVC: 360,000 ・PP/PE (third-country trade): 250,000 In the downstream supply chain, we have the following transactions. ・Marubeni trades in apparel and footwear, and in general the majority of these products are made from petroleum-derived raw materials. ・Marubeni uses plastic packaging materials mainly in the sale of food products in Japan. The amount of plastic used in the main part of this business was approximately 762 tons in FY2021 (based on the Containers and Packaging Recycling Law).

W10.2

(W10.2) Across your value chain, have you assessed the potential environmental and human health impacts of your use and/or production of plastics?

	Impact assessment	Value chain stage	Please explain
Row 1	Yes	Supply chain	In consideration of the potential negative impacts of the use and production of plastics in our value chain on the environment and human health, we are following the procedures listed below, especially in relation to the handling of commodity resins used as raw materials for plastic products. ・In the sale of plastics used for food-related applications, we sell only products that have been certified according to the positive list of the Japan Chemical Innovation and Inspection Institute (JCII). ・In the sale of PVC to third countries, for European customers who request RoHS/SVHC/Bisphenol-A certificates, we first obtain the relevant documents from the manufacturers. ・In the domestic PVC transactions in Japan, we sometimes receive requests related to the Act on the Regulation of Manufacture and Evaluation of Chemical Substances and chemSHERPA, in which case we obtain responses from the relevant manufacturers before concluding the sale.

W10.3

(W10.3) Across your value chain, are you exposed to plastics-related risks with the potential to have a substantive financial or strategic impact on your business? If so, provide details.

	Risk exposure	Value chain stage	Type of risk	Please explain
Row 1	Yes	Supply chain	Regulatory Reputational Technology	Marubeni group conducts business across a wide range of areas, and being aware of various risks associated with plastics, such as regulatory and reputational risks, we are interested in resolving the social and environmental issues which stem from these risks. ・In the field of clothing textiles, Marubeni has invested in Circ, Inc., a U.S. company with technology for recycling fabrics and other textile products into textile raw materials. Circ's technology recycles cotton and polyester products into polyester and cellulose raw materials using hydrolysis techniques that minimize the use of chemicals, thereby reducing the environmental impact. With its high recycling efficiency rate, Circ's technology also contributes to waste reduction and the circular economy. ・Marubeni is working to promote the use of edish, a recyclable tableware product that does not use plastic. Edish uses a unique technology to upcycle food waste materials such as vegetable peel, for which until there has been little use, into tableware, and also aims to upcycle them a second time by composting the edish collected after use to nourish the soil, and returning them as vegetables and flowers which can be consumed again. ・Marubeni Plax Corporation (a wholly owned subsidiary of Marubeni) has developed food containers made from molded pulp using mainly paper materials and reducing the use of plastic (60% less plastic per container). The company is expanding the product lineup of these containers, which can be used for boxed lunches and side dishes and is stepping up sales promotion activities.

W10.4

(W10.4) Do you have plastics-related targets, and if so what type?

	Targets in place	Target type	Target metric	Please explain
Row 1	Yes	Plastic goods	Reduce the total weight of virgin content in plastic goods	The Marubeni Group's plastic-related targets are as follows: ・We are working to promote the use of edish, a plastic-free recyclable tableware (for details, please refer to our response to W10.3), and by expanding sales of recyclable food containers and other items (cups, straws, cutlery) as an alternative to using plastics (PE, PP, PS, PET etc.), we aim to reduce the use of plastic by 5,470 tons by 2030. ・Marubeni Plax Corporation (wholly owned subsidiary) has developed food containers made of molded pulp to replace plastic. The company offers a lineup of containers that can be used for lunchboxes, prepared foods, salads, etc., and sells them mainly to supermarkets, convenience stores and other retailers. The use of molded pulp can reduce the amount of plastic used by about 60%. The company aims to increase sales of molded pulp containers and reduce plastic use by 4,000 tons by 2030. ・Marubeni, Marubeni Plax Corporation and Marubeni Forest Links Corporation (both wholly owned subsidiaries) are promoting the "Bottle to Bottle Project" in cooperation with AEON Corporation and AEON TOPVALU Corporation. In this project, PET bottles collected at AEON stores are turned into recycled PET resin through closed recycling, and then used in TOPVALU products. The project aims to achieve horizontal recycling of PET bottles collected from all AEON stores by 2030.

W10.5

(W10.5) Indicate whether your organization engages in the following activities.

	Activity applies	Comment
Production of plastic polymers	No	
Production of durable plastic components	Yes	
Production / commercialization of durable plastic goods (including mixed materials)	Yes	
Production / commercialization of plastic packaging	Yes	
Production of goods packaged in plastics	Yes	
Provision / commercialization of services or goods that use plastic packaging (e.g., retail and food services)	Yes	

W10.7

(W10.7) Provide the total weight of plastic durable goods/components sold and indicate the raw material content.

Row 1

Total weight of plastic durable goods/components sold during the reporting year (Metric tonnes)
22100

Raw material content percentages available to report
% virgin fossil-based content

% virgin fossil-based content
100

% virgin renewable content
<Not Applicable>

% post-industrial recycled content
<Not Applicable>

% post-consumer recycled content
<Not Applicable>

Please explain
・The durable plastics handled by Marubeni are mainly PP and ABS, which are used as raw materials for automotive parts, and raw materials for nylon films. To reduce these, we are working on the production of super engineering plastics, made in part from factory offcuts collected from super engineering plastic manufacturers. We process these into compounds under an outsourcing arrangement and sell them to our customers. We will continue to expand such initiatives.

・Marubeni trades in textile apparel products (which generally contain a large amount of petroleum-derived raw materials). To reduce textile waste, we have invested in Circ, Inc. in the U.S., which has textile recycling technology (to recycle cotton and polyester into cellulose and polyester raw materials). Circ is working to build a business model that realizes a circular economy, whereby offcuts from sewing factories and used clothing worn by consumers are collected and recycled into raw materials.

W10.8

(W10.8) Provide the total weight of plastic packaging sold and/or used, and indicate the raw material content.

	Total weight of plastic packaging sold / used during the reporting year (Metric tonnes)	Raw material content percentages available to report	% virgin fossil-based content	% virgin renewable content	% post-industrial recycled content	% post-consumer recycled content	Please explain
Plastic packaging sold		% virgin fossil-based content	71	<Not Applicable>	<Not Applicable>	<Not Applicable>	The amount of plastic packaging materials generated in FY2021 by major Marubeni Group companies that sell/use plastic packaging materials (based on the Containers and Packaging Recycling Law) was approximately 762 tons. The main raw materials for these packaging materials are petroleum-derived virgin materials (approximately 70%) and renewable-based virgin materials (approximately 30%). These are mainly used in food packaging for general consumers. The recycling of this plastic packaging in accordance with the Containers and Packaging Recycling Law is entrusted to the Japan Containers and Packaging Recycling Association.
Plastic packaging used	762	% virgin renewable content	<Not Applicable>	29	<Not Applicable>	<Not Applicable>	

W10.8a

(W10.8a) Indicate the circularity potential of the plastic packaging you sold and/or used.

	Percentages available to report for circularity potential	% of plastic packaging that is reusable	% of plastic packaging that is technically recyclable	% of plastic packaging that is recyclable in practice at scale	Please explain
Plastic packaging sold	Please select	<Not Applicable>	<Not Applicable>	<Not Applicable>	
Plastic packaging used	% reusable	100	<Not Applicable>	<Not Applicable>	The amount of plastic packaging materials generated in FY2021 by major Marubeni Group companies that sell/use plastic packaging materials (based on the Containers and Packaging Recycling Law) was approximately 762 tons. The main raw materials for these packaging materials are petroleum-derived virgin materials (approximately 70%) and renewable-based virgin materials (approximately 30%). These are mainly used in food packaging for general consumers. The recycling of this plastic packaging in accordance with the Containers and Packaging Recycling Law is entrusted to the Japan Containers and Packaging Recycling Association.

W11. Sign off

W-FI

(W-FI) Use this field to provide any additional information or context that you feel is relevant to your organization's response. Please note that this field is optional and is not scored.

W11.1

(W11.1) Provide details for the person that has signed off (approved) your CDP water response.

	Job title	Corresponding job category
Row 1	Chief Financial Officer	Chief Financial Officer (CFO)

SW. Supply chain module

SW0.1

(SW0.1) What is your organization's annual revenue for the reporting period?

	Annual revenue
Row 1	9190472000000

SW1.1

(SW1.1) Could any of your facilities reported in W5.1 have an impact on a requesting CDP supply chain member?

No, CDP supply chain members do not buy goods or services from facilities listed in W5.1

SW1.2

(SW1.2) Are you able to provide geolocation data for your facilities?

	Are you able to provide geolocation data for your facilities?	Comment
Row 1	No, this is confidential data	

SW2.1

(SW2.1) Please propose any mutually beneficial water-related projects you could collaborate on with specific CDP supply chain members.

SW2.2

(SW2.2) Have any water projects been implemented due to CDP supply chain member engagement?

No

SW3.1

(SW3.1) Provide any available water intensity values for your organization's products or services.

Submit your response

In which language are you submitting your response?

English

Please confirm how your response should be handled by CDP

	I understand that my response will be shared with all requesting stakeholders	Response permission
Please select your submission options	Yes	Public

Please indicate your consent for CDP to share contact details with the Pacific Institute to support content for its Water Action Hub website.

No

Please confirm below

I have read and accept the applicable Terms