

SASB and TCFD tables

Standard	Accounting Metric	Code	Section Reference	Topic	Description	Recommended Disclosure	Section Reference
SASB Forestry Management				TCFD			
Ecosystem Services & Impacts	Area of forestland certified to a standard, percentage certified to each standard	RR-FM-160a.1	Biodiversity, Data tables	I—Governance	Disclose the company's governance around climate-related risks and opportunities.	a) Describe the board's oversight of climate-related risks and opportunities.	Climate
	Area of forestland with protected conservation status	RR-FM-160a.2	Biodiversity, Data tables			b) Describe management's role in assessing and managing climate-related risks and opportunities.	Climate
	Area of forestland in endangered species habitat	RR-FM-160a.3	Biodiversity, Data tables	II—Strategy	Disclose the actual and potential impacts of climate-related risks and opportunities on the company's businesses, strategy, and financial planning where such information is material.	a) Describe the climate-related risks and opportunities the company has identified over the short, medium, and long term.	Climate Risks and Opportunities
	Description of approach to optimizing opportunities from ecosystem services provided by forestlands	RR-FM-160a.4	Forest resources, Biodiversity, Water quality and quantity, Land-based solutions			b) Describe the impact of climate-related risks and opportunities on the company's businesses, strategy, and financial planning.	Climate Risks and Opportunities
Rights of Indigenous peoples	Area of forestland in indigenous land	RR-FM-210a.1	Community involvement			c) Describe the resilience of the company's strategy, taking into consideration different climate-related scenarios, including a 2°C or lower scenario.	Climate Risks and Opportunities
	Description of engagement processes and due diligence practices with respect to human rights, indigenous rights, and the local community	RR-FM-210a.2	Community involvement, Human rights	III—Risk Management	Disclose how the company identifies, assesses, and manages climate-related risks.	a) Describe the company's processes for identifying and assessing climate-related risks.	Climate
Climate Change Adaptation	Description of strategy to manage opportunities for, and risks to, forest management and timber production presented by climate change	RR-FM-450a.1	Climate			b) Describe the company's processes for managing climate-related risks.	Climate
				IV—Metrics and Targets	Disclose the metrics and targets used to assess and manage relevant climate-related risks and opportunities where such information is material.	c) Describe how processes for identifying, assessing, and managing climate-related risks are integrated into the company's overall risk management.	Climate
SASB Activity Metrics	Area of forestland owned, leased, or managed by the entity	RR-FM-000.A	Rayonier at a glance, Data tables			a) Disclose the metrics used by the company to assess climate-related risks and opportunities in line with its strategy and risk management process.	Climate
	Aggregate standing timber inventory	RR-FM-000.B	Data tables			b) Disclose Scope 1, Scope 2, and, if appropriate, Scope 3 greenhouse gas (GHG) emissions, and the related risks.	Climate
	Timber harvest volume	RR-FM-000.C	Forest resources, Data tables			c) Describe the targets used by the company to manage climate-related risks and opportunities and performance against targets.	Climate