## Guideline Comparison Table (GRI Sustainability Reporting Guidelines Ver 3.1)1

1.1	Item	ISO 26000 clauses	Corresponding Page(s)	Contents	Item	ISO 26000 clauses	Corresponding Page(s)	Contents
1-1	1 Strategy and Ar						- 11	IR Activities
1-2		,	4-5	Message from the President				
1-1   Special Factors Several Move (2014)   Special Factors Several Move (2014)   Special Communication (2014)   Special C							26	
Procession of Process	1.2	6.2					34	Environmental Communication
2-12			6–11					
14	2 Organizational F	Profile			4.16		60-63	
2-2				Outline of the Nippon				Afforestation Areas
14-15   Duties of the Nighon   18-2	2.1		14			6.2	68, 71, 73, 75,	Responding to Customers
2.3   S.2   14-15			1/1_15					Industrial Relations Fair
2.4   3.4	2.2						87, 91	
2.4   14   10   14-1			66–84				96-101	Community Responsibility
14	2.3	6.2	14–15				2	Editorial Policy
14   10					4 17		34	Environmental Communication
14-10	2.4		14	Paper Group	4.17		1E	
2.5   1.5			14.16	Outline of the Nippon				
Fire Species of the Propagation   Propagat			14-10			•		ors
Procure from Oversions   DMA	0.5				Economic Per	formance Indica	tor	
Comparison of Each   All	2.5		53		DMA2	62/68		
2.6					51417.1	0.2 / 0.0	20–21	CSR Management
2.6			60				14	Outline of the Nippon
Page of Carbon   Page	2.6		1/		F04.0	6.8 / 6.8.3 /		· · · · · · · · · · · · · · · · · · ·
2.7	2.0		14		EC1. Core		25	
2.8	2.7		14–15				35	
2-9								
4-5	2.8		14–15		FOC 0	0 5 5		
14-15   Pour Rouge   Pour Rou			4–5		EC2. Core	C.C.0	6–11	Ways that Substitute for Fossil
18-19	0.0							Resources
Part	2.9		14-15		EC3. Core		_	_
Page			18–19	Group Governance				_
Separt Parameters			Highlight Edition		EC5. Add	6.4.4 / 6.8	_	_
Security   Parameters	2.10				F00 0	6.6.6 / 6.8 /	50	Philosophy and Basic Policies
Section Production Production   Section Productio	0 D			Conservation Activities	ECb. Core	6.8.5 / 6.8.7	52	
Section   Special Feature: Toward More   Special Feature: To	•	ers	T <sub>o</sub>	Barda d Oscara d	E05.0	68/685/		
Back cover					EC7. Core		_	_
Section   Sect							6_11	
2								·
2	3.4						42–45	•
2   Scope of Organizations Covered   S.8.5 / 6.8.6   S.7 / 6.8.7   S.7 / 6.8.6   S.7	3.5						59 50	
3.7	0.0				EC8. Core			
3.8   2   Scope of Organizations Covered   3.3   3.5   Environmental Accounting   3.10   Not applicable   Scope of Organizations Covered   3.11   2   Scope of Organizations Covered   3.12   102-104   Guideline Comparison Table   6.3 / 6.6.6 / 6.7 / 6.8 / 6						6.8.7 / 6.8.9	60-63	Contributing to Local
Sample   Second   S			1					
3.10							06 101	
Scope of Organizations Covered				Environmental Accounting		600/666/		
Supplied of part and the second state of the				0			33	·
Afforestation Areas			_		EC9. Add	6.8 / 6.8.5 /	60-63	
18-19   Group Governance   18-19   Group Gover		7.5.0	102-104				00 00	
4.1   18-19   Group Governance   20-21   GSR Management   20-21   GSR Managemen			<del>-</del>		Environment I		icator	
18-19   Group Governance   19-19   Compensation Paid to Directors   19-19   Compensation Paid to Directors   18-19   Group Governance   18-10   Group Gove		mmuments, an	T	0				Environment (Policy and
18-19   Group Governance   DMA2   6.2 / 6.5						6.2 / 6.5	20.27	Management, Material
18-19   Group Governance   62   6.2   6.5   6.2   6.5   6.2   6.5   6.2   6.5   6.2   6.5   6.2   6.5   6.2   6.5   6.2   6.5   6.2   6.5   6.2   6.5   6.2   6.5   6.2   6.								
1.5	4.3				DMA <sup>2</sup>			
19   Compensation Paid to Directors	4.4							(Policy and Management
18-19   Group Governance   -							52-53	Current Status of Raw
4.7  4.8  4.8  4.8  4.8  4.9  4.9  4.10  4.10  4.11  4.12  4.12  4.13  4.14  4.14  4.14  4.15  4.16  Assage from the President A-5  Assage from the President Action Charter  Action Charter  EN1. Core  EN2. Core  EN2. Core  EN3. Core  EN3. Core  EN3. Core  EN4. Core  EN4. Core  EN4. Core  EN5. Add  EN5. Add  EN6. Add  EN6. Add  EN7. Add  EN8. Core  4.10  4.11  4.12  4.13  4.14  4.14  4.14  4.15  EN1. Core  EN2. Core  EN3. Core  EN3. Core  EN4. Core  EN4. Core  EN5. Add  EN5. Add  EN6. Add  EN6. Add  EN7. Add  EN7. Add  EN7. Add  EN7. Add  EN8. Core  EN8. Core  EN8. Core  EN8. Core  EN8. Core  EN8. Core  EN9. Add  EN7. Add  EN8. Core  4.11  EN7. Add  EN8. Core  EN8. Core  EN8. Core  EN9. Add  EN9. A								
4.8  4.8  4.9  4.9  4.9  4.10  4.11  4.12  4.12  4.13  4.14  4.14  4.15  Message from the President The Nipspon Paper Group's Action Charter Contact Points for Dialog with Stakeholders  4.15  Message from the President The Nipspon Paper Group's Action Charter EN2. Core EN3. Core EN3. Core EN3. Core EN3. Core EN3. Core EN4. Core EN4. Core EN5. Add EN6. Add EN6. Add EN7. Add EN8. Core EN8. Core EN8. Core EN9. Add EN9. Add EN9. Add EN1. Core  EN11. Core EN11. Core EN11. Core EN11. Core EN12. Core EN12. Core EN12. Core EN13. Core EN5. Add EN			18-19	Group Governance			36–37	
4.8  20-21 The Nippon Paper Group's Action Charter  18-19 Group Governance 20-21 CSR Management 20-21 CSR Management 21 Signatory to the United Nations Global Compact 30 Environmental Management 38-41 Mitigation of Climate Change 4.10  4.10  4.11  4.12  4.12  4.12  4.13  4.14  4.14  Arising Signatory to the United Nations Global Compact 38-41 Mitigation of Climate Change 4.18  EN3. Core EN4. Core  EN4. Core  EN5. Add EN5. Add  EN5. Add  EN6. Add  EN6. Add  EN7. Add EN7. Add EN8. Core  EN8. Core  EN8. Core  EN8. Core  EN9. Add  EN9. Add  EN9. Add  EN10. Add  EN10. Add  EN10. Add  EN11. Core  Frincipal Social Contribution Activities  Activities  Contact Points for Dialog with Stakeholders  EN12. Core  EN12. Core  50 Promotion of Waster Paper Recycling 38-41 Mitigation of Climate Change 40 Advancing energy 41 Mitigation of Climate Change 41 Mitigation of Climate Change 41 Mitigation of Climate Change 42-45 Biodiversity Conservation 45 Source Water 45 Source Water 45 Source Water 45 Source Water 45 Protection Project 46 Source Water 47 December 19-10 Project 47 December 19-10 Project 48 December 19-10 Project 49 December 19-10 Project 40 Advancing energy 40 EN5. Add 40 Advancing energy 40 Ens. Core 40 Ens.	4./		4.5	Manager from the Descriptor	EN1. Core		53	
Action Charter   ENZ. Core   Superation   Paper Recycling	4.9		4-5	-				
18-19   Group Governance   EN3. Core   Signatory to the United Nations Global Compact   EN5. Add   EN5. Add   EN5. Add   Signatory to the United Nations Global Compact   EN6. Add   EN6. Add   EN6. Add   Signatory to the United Nations Global Compact   EN5. Add   EN5. Add   Signatory to the United Nations Global Compact   EN5. Add   EN5. Add   Signatory to the United Nations Global Compact   EN5. Add   EN5. Add   Signatory to the United Nations Global Compact   EN5. Add   EN5. Add   Signatory to the United Nations Global Compact   EN5. Add   EN5. Core   EN5. EN5. EN5. EN5. EN5. EN5. EN5. EN5.	4.8		20-21	Ine Nippon Paper Group's  Action Charter	EN2. Core		50	
4.9  4.9  6.2    Contact Points for Dialog with Stakeholders			10, 10 Croup Covernons				36–37	
4.10  4.11  4.12  4.12  4.13  4.14  4.15  4.15  4.15  4.15  4.10  5 Signatory to the United Nations Global Compact  21 Signatory to the United Nations Global Compact  5 Signatory to the United Nations Global Compact  EN5. Add  EN6. Add  EN6. Add  EN7. Add  EN7. Add  EN7. Add  EN8. Core  4.13  EN7. Add  EN8. Core  EN8. Core  4.14  EN9. Add  EN9.				· · · · · · · · · · · · · · · · · · ·	EN3. Core			
A.10  4.11  4.12  4.12  4.13  4.14  4.14  4.15  4.15  4.16  A.10  ENS. Add  Advancing energy efficiency in logistics  38–41  Mitigation of Climate Change  Advancing energy efficiency in logistics  38–41  Mitigation of Climate Change  ENS. Add  ENS. Add  ENS. Add  ENS. Add  ENS. Add  ENS. Core  ENS. Core  ENS. Add  ENS. Core  ENS. Add  ENS. Core  ENS. Add  ENS. Core  ENS. Add  ENS. Core  ENS.	4.9			-	FN4. Core			
4.10  4.11  Augustian of Climate Change 4.11  Augustian of Climate Change 4.12  Augustian of Climate Change 4.13  Augustian of Climate Change 4.14  Augustian of Climate Change 4.15  Biodiversity Conservation 93  Safety (Risk Assessment) 21  Signatory to the United Nations Global Compact Augustian of Climate Change EN6. Add EN8. Core EN7. Add EN8. Core EN9. Add EN8. Core EN9. Add EN9. Advancing energy efficiency in logistics Beducing the Use of Fossil Fuels through Fuel Conversion  EN9. Add EN9. Advancing energy efficiency in logistics EN9. Add EN9. Advancing energy efficiency in logistics EN9. Advancing energy efficiency in logistics EN9. Advancing energy Enficiency in logistics EN9. Advancing energy Enficiency in logistics EN9. Advancing energy EN9. Advancing energy EN9. Advancing energy	4.0		21	Nations Global Compact	2.7 00.0			
4.10		6.2	30		EN5. Add	6.5 / 6.5.4		-
4.11 Mitigation of Climate Change 4.2-45 Biodiversity Conservation 93 Safety (Risk Assessment) EN7. Add EN8. Core 4.12 21 Signatory to the United Nations Global Compact 2.1 Collaborative Initiatives EN9. Add EN	4.10				100,000	40	efficiency in logistics	
4.11  42-45 Biodiversity Conservation 93 Safety (Risk Assessment) EN7. Add EN7. Add EN8. Core 4.12 EN7. Add EN8. Core 4.13 EN9. Add EN9. A			38–41	Mitigation of Climate Change			38-41	Mitigation of Climate Change
93 Safety (Risk Assessment)  4.12  21 Signatory to the United Nations Global Compact  4.13  21 Collaborative Initiatives  EN9. Add  EN10. Add  EN10. Add  EN11. Core  97 The Nippon Paper Group's Principal Social Contribution Activities  EN11. Core  EN11. Core  EN12. Core  EN12. Core  EN12. Core  EN12. Core  EN12. Core  EN13. Core  EN14. Core  EN15. Core  EN16.	4.11						30	Reducing the Use of Fossil
4.12 Signatory to the United Nations Global Compact  4.13 21 Collaborative Initiatives  21 Collaborative Initiatives  26 Contact Points for Dialog with Stakeholders  The Nippon Paper Group's Principal Social Contribution Activities  4.15 26 Contact Points for Dialog with Stakeholders  EN1. Add  EN8. Core  EN9. Add  EN9. Add  EN9. Add  EN10. Add   EN11. Core  EN11. Core  Find Signatory to the United EN8. Core  EN10. Add  EN10. Add   EN11. Core  EN11. Core  Find Signatory to the United EN8. Core  EN11. Core  EN11. Core  EN12. Core  EN12. Core  Find Signatory to the United EN8. Core  EN12. Core  EN12. Core  EN13. Core  EN14. Core  Find Signatory to the United EN8. Core  EN15. Core  EN16. Signatory to the United EN8. Core  EN16. Signatory to the United EN8. Core  EN17. Add  EN8. Core  EN10. Add   EN11. Core  EN11. Core  Find Signatory to the United EN8. Core  EN12. Core  EN14. Core  EN15. Core  EN16. Signatory to the United EN8. Core  EN16. Signatory to the United EN8. Core  EN17. Add  EN8. Core  EN16. Signatory to the United EN8. Core  EN16. Signatory to the United EN8. Core  EN17. Add  EN8. Core  EN16. Signatory to the United EN8. Core  EN17. Add  EN8. Core  EN16. Signatory to the United EN8. Core  EN18. Core  EN19. Add  EN8. Core  EN10. Add							00	Fuels through Fuel Conversion
4.13  21 Collaborative Initiatives  EN9. Add  EN9. Add  45 Source Water Protection Project  Contact Points for Dialog with Stakeholders  EN10. Add  EN11. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN12. Core  4.15  EN12. Core  EN12. Core  Source Water Protection Project  EN10. Add  EN11. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN12. Core  EN12. Core  Source Water Protection Project  EN10. Add  EN11. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN12. Core  EN12. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN12. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN12. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN12. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN12. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN12. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN12. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN12. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN13. Core  EN14. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN15. Core  EN16. Core  Find Signary Owned Forests in Japan (IUCN Categories)  EN16. Find Signary Owned Forests in Japan (IUCN Categories)  EN16. Core  EN17. Core  Find Signary Owned Forests in Japan (IUCN Categories)	1.10	1	Signatory to the United EN7. Add		-			
4.13  21 Collaborative Initiatives  EN9. Add  45 Protection Project  Contact Points for Dialog with Stakeholders  EN10. Add  EN10. Add  EN11. Core  Fine Nippon Paper Group's Principal Social Contribution Activities  Contact Points for Dialog with Stakeholders  EN11. Core  EN12. Core  EN12. Core  EN12. Core  59 Biodiversity Data for Company-Owned Forests in Japan (IUCN Categories)  42-45 Biodiversity Conservation  EN12. Core  Fine Nippon Paper Group's Principal Social Contribution Activities  EN12. Core  EN12. Core  EN13. Add  EN14. Core  59 Biodiversity Conservation  EN15. Core  Fine Nippon Paper Group's Principal Social Contribution Activities  EN15. Core  EN16. Add  EN17. Core  Fine Nippon Paper Group's Principal Social Contribution Activities  EN18. Add  EN19. Add  EN	4.12	2			36–37			
4.14  26 Contact Points for Dialog with Stakeholders  EN10. Add  EN11. Core  59 Biodiversity Data for Company—Owned Forests in Japan (IUCN Categories) Activities  4.15  EN11. Core  EN12. Core  EN12. Core  54–57 Sustainable Procurement of Raw Materials	4.13	1	21	Collaborative Initiatives	EN9. Add		45	
4.14  97  The Nippon Paper Group's Principal Social Contribution Activities  4.15  26  Stakeholders  EN11. Core  Find Span (IUCN Categories)  EN12. Core  EN12. Core  EN12. Core  EN12. Core  59  Biodiversity Data for Company—Owned Forests in Japan (IUCN Categories)  42–45  Biodiversity Data for Company—Owned Forests in Japan (IUCN Categories)  42–45  Sustainable Procurement of Raw Materials		1	Contact Points for Dialog with			4		_
4.14  97  The Nippon Paper Group's Principal Social Contribution Activities  4.15  26  Contact Points for Dialog with Stakeholders  EN12. Core  EN12. Core  EN12. Core  EN12. Core  59  Biodiversity Data for Company—Owned Forests in Japan (IUCN Categories)  42–45  Biodiversity Conservation  54–57  Sustainable Procurement of Raw Materials			26	Stakeholders EN10. Add			_	Pindiversity Data for
97 Principal Social Contribution Activities Superior EN12. Core 4.15 26 Contact Points for Dialog with Stakeholders EN12. Core Dialog with Stakeholders EN12. Core Superior EN12. Core EN12. Core Superior EN13. Core Superior EN1	4.14			The Nippon Paper Group's	FN11 Core		59	Company-Owned Forests in
Activities  4.15  Activities  Contact Points for Dialog with Stakeholders  EN12. Core  EN12. Core  EN12. Core  54–57  Biodiversity Conservation  Sustainable Procurement of Raw Materials			97 Principal Social Contribution Activities Contact Points for	LIVIT. OUIE			Japan (IUCN Categories)	
4.15 26 Contact Points for EN12. Core Dialog with Stakeholders EN12 Core 54–57 Sustainable Procurement of Raw Materials				Activities		6.5 / 6.5.6	42-45	
Dialog With Stakeholders Raw Materials	4 15	5		Contact Points for	EN12. Core			
		S-1	1		TUN 11 11 11 11 11			

<sup>1</sup> There is no official cross reference for GRI 3.1 guidelines and the ISO 26000 clauses. This table, therefore, was prepared based on information on how the GRI 3.0 guidelines relate to ISO 26000 clauses.

2 DMA: Disclosure(s) on Management Approach

Item	ISO 26000 clauses	Corresponding Page(s)	Contents
EN12. Core		58–59	Protection and Cultivation of Domestic Company–Owned Forests
	6.5 / 6.5.6	42-45, 62-63	Forest Management that Takes into Consideration Biodiversity
EN13. Add		58–59	Protection and Cultivation of Domestic Company–Owned Forests
EN14. Add		42-45	Biodiversity Conservation
EN15. Add		_	_
EN16. Core		36–37	Material Balance
EN17. Core	6.5 / 6.5.5	38-41	Mitigation of Climate Change
EN18. Add		38–41	Mitigation of Climate Change
EN19. Core		49	Substances Subject to the
211101 0010		36–37	PRTR Law Material Balance
EN20. Core		47–49	Initiatives to Prevent
	-	36–37	Environmental Pollution  Material Balance
EN21. Core	05/050		Initiatives to Prevent
	6.5 / 6.5.3	47	Environmental Pollution
EN22, Core		36–37	Material Balance
EN22. Core		46	Reducing Waste Generation and Final Disposal
EN23, Core		33	Status with Regard to
	-		Legal Compliance Reducing Final Waste Disposal
EN24. Add	6.5 / 6.5.4 /	46	Reducing Final Waste Disposal
EN25. Add	6.5.6	_	=
EN26. Core	6.5 / 6.5.4 / 6.6.6 / 6.7.5	82–84	Development of Environmentally Friendly Products
EN27. Core	6.5 / 6.5.4 / 6.7.5	50	Promotion of Waste Paper Recycling
EN28. Core	6.5	33	Status with Regard to
EN29. Add	6.5 / 6.5.4 /	40	Legal Compliance Advancing energy
	6.6.6		efficiency in logistics
EN30. Add	6.5 onsibility Perforn	35 nance Indicator	Environmental Accounting
		66–67	Customers
DMA <sup>2</sup>	6.2 / 6.6 / 6.7	68–81	(Policy and Management) Customers
			(Group Company Activities)  Customers (Product Safety
PR1. Core	6.3.9 / 6.6.6 / 6.7 / 6.7.4 /	66–67	Management System) Customers
PR2. Add	6.7.5	68–81	(Group Company Activities)
PR3. Core	6.7 / 6.7.3 /	66–81	Customer Responsibility
PR4. Add	6.7.4 / 6.7.5 / 6.7.6 / 6.7.9	67	Verification and Audit of
FT14. Add		01	Recycled Paper
PR5. Add	6.7 / 6.7.4 / 6.7.5 / 6.7.6 / 6.7.8 / 6.7.9	68–81	Customers (Group Company Activities)
PR6. Core	6.7 / 6.7.3 /	76–77	Activities of Nippon Paper Crecia Co., Ltd.
PR7. Add	6.7.6 / 6.7.9	Not applicable	=
PR8. Add	6.7 / 6.7.7	_	_
PR9. Core	6.7 / 6.7.6	— /ork Performance I	ndicator
Labor Fractice	and Decent W	OIR FEHOIIIIANCE	Human Rights, Employment
DMA <sup>2</sup>	6.2 / 6.4 / 6.3.10	86–87	and Labor (Policy and Management, the Status of Employment, Industrial Relations)
	5.0.10	92	Occupational Safety and Health (Basic Policy, Promotion System)
LA1. Core	04/045	87	The Status of Employment
LA2. Core	6.4 / 6.4.3	87	The Status of Employment
LA3. Add	6.4 / 6.4.3 / 6.4.4	88–89	Creating Workplaces that Support Diverse Human Resources
LA15. Core	6.3 / 6.4 / 6.4.3 / 6.4.4 / 6.4.5	_	-
LA4. Core	6.3.10 / 6.4 / 6.4.3 / 6.4.4 / 6.4.5	87	The Status of Employment and Industrial Relations
LA5. Core	6.4 / 6.4.3 /	87	Industrial Relations
LA6. Add	6.4.4 / 6.4.5	-	_
LAO. Add	6.4 / 6.4.6		Occupational Safety and
LA7. Core	0.4 / 0.4.0	93	Health (Status of Occupational Accidents)
LA8. Core	6.4 / 6.4.6 / 6.8 / 6.8.3 / 6.8.4 / 6.8.8	94	Occupational Safety and Health (Efforts regarding Hygiene and Health)

Item	ISO 26000 clauses	Corresponding Page(s)	Contents
LA9. Add	6.4 / 6.4.6	_	-
		22	Compliance Training
		23	Respect for Intellectual Property
LA10. Core	6.4 / 6.4.7	34	Environmental Education
		90–91	and Training  Cultivating Human Resources
		90-91	Cultivating Human Resources
LA11. Add	6.4 / 6.4.7 / 6.8.5	90-91	(Development of Lifelong as
			well as Career Plans)
LA12. Add	6.4 / 6.4.7	91	Cultivating Human Resources (Fair Evaluation
			and Compensation)
LA13. Core	6.3.7 / 6.3.10 / 6.4 / 6.4.3	14	Outline of the Nippon Paper Group
		87	The Status of Employment
LA14. Core	6.3.7 / 6.3.10 / 6.4 / 6.4.3 /	_	_
Human Rights	6.4.4 Performance In	dicator	
- Human Hights	T errormance in	uicatoi	Human Rights, Employment
		86	and Labor (Policy and
DMA <sup>2</sup>	6.2 / 6.3		Management)
		52	Philosophy and Basic Policy Concerning Raw Materials
	00/000/		Procurement
HR1. Core	6.3 / 6.3.3 / 6.3.5 / 6.6.6	_	_
	6.3 / 6.3.3 /		Promoting Procurement that Takes into Consideration
HR2. Core	6.3.5 / 6.4.3 / 6.6.6	54	Environmental and
HR3. Core	6.3 / 6.3.5	_	Social Concerns
11110. 0016	6.3 / 6.3.6 /		
HR4. Core	6.3.7 / 6.3.10 / 6.4.3	_	-
	6.3 / 6.3.3 /		
HR5. Core	6.3.4 / 6.3.5 / 6.3.8 / 6.3.10 /	_	-
	6.4.3 / 6.4.5		
		86	Philosophy and Basic Policy on Human Rights,
HR6, Core	6.3 / 6.3.3 /		Employment and Labor
HRO. Core		54	Promoting Procurement that Takes into Consideration
			Environmental and Social Concerns
	6.3.4 / 6.3.5 / 6.3.7 / 6.3.10	86	Philosophy and Basic Policy
	0.3.7 / 0.3.10		on Human Rights, Employment and Labor
HR7. Core		54	Promoting Procurement that
			Takes into Consideration
			Environmental and Social Concerns
HR8. Add	6.3 / 6.3.5 /	_	_
	6.4.3 / 6.6.6		
HR9. Add	6.3.7 / 6.3.8 / 6.6.7	_	-
HR10. Add	0.0.7	_	_
HR11. Add		=	
Society Perfor	mance Indicator		
		18–19	Group Governance Compliance
DMA <sup>2</sup>	6.2 / 6.6 / 6.8	22–23	Raw Materials Procurement
DIVIA	6.2 / 6.6 / 6.8	52	(Policy and Management)
		96	Community (Policy and Management)
SO1. Core	6.3.9 / 6.6.7 / 6.8 / 6.8.5 /		
001.0016	6.8.7		
SO9. Core		47-49	Initiatives to Prevent Environmental Pollution
			Initiatives to Prevent
SO10. Core		47–49	Environmental Pollution
SO2. Core			-
SO3. Core	6.6 / 6.6.3	22	Compliance Training
SO4. Core		-	O-Heliconski 1 W W
SO5. Core	6.6 / 6.6.4 / 6.8.3	21	Collaborative Initiatives
SO6. Add	6.6 / 6.6.5 /	- · · · · ·	
SO7. Add	6.6.7	Not applicable	
SO8. Core	6.6 / 6.6.7 / 6.8.7	Not applicable	-

## Guideline Comparison Table (Environmental Reporting Guidelines [2012])

Garaonii	o oompanoon	rabio (211111 official rioporting a			
Item	Corresponding Page(s)	Contents			
Basic Issues	s of Environment Rep	porting			
1. (1)	2, Back Cover	Editorial Policy, Next Issue			
1. (2)	2–3	Editorial Policy			
1. (3)	2-3	Editorial Policy			
1. (4)	2–3	Editorial Policy			
2	4–5	Message from the President			
3. (1)	6–11, 14–15	Special Feature: Toward More Sophisticated Use of Wood Outline of the Nippon Paper Group			
3. (2)	31	Environmental Action Plan 2015 Fiscal 2012 Results			
3. (3)	31	Environmental Action Plan 2015 Fiscal 2012 Results			
4	36–37	Material Balance			
Status of Er	Status of Environmental Management (MPI)				
1. (1)	30–31	Policy and Management			
1. (2)	6–11	Special Feature: Toward More Sophisticated Use of Wood			
2. (1)	32	Environmental Management Promotion Structure			
2. (2)	30–35	Policy and Management			
2. (3)	32–34	Breaches of Statutory Requirements and the Status of Accidents, Environment–related Complaints			
3. (1)	26–27, 34	Dialog with Stakeholders, Environmental Communication			
3. (2)	96–101	Community Responsibility			
4. (1)	30–31, 52	Policy and Management (Environment), Policy and Management (Raw Materials Procurement)			
4. (2)	54–57	Materials Procurement and Forest Management Responsibility			
4. (3)	82–84	Development of Environmentally Friendly Products			
4. (4)	6–11	Special Feature: Toward More Sophisticated Use of Wood			
4. (5)	40	Advancing Energy Efficiency in Logistics			
4. (6)	57	Promoting Overseas Afforestation			
4. (7)	46, 50	Reducing Waste Generation and Final Disposal, Promotion of Waste Paper Recycling			

Item	Corresponding Page(s)	Contents			
	Information and Indicators that Describe the Status of Activities for Environmental Impacts and Its Reduction Measures				
1. (1)	36–37, 38–41	Material Balance, Mitigation of Climate Change			
1. (2)	36–37, 50, 54–57	Material Balance, Promotion of Waste Paper Recycling, Sustainable Procurement of Raw Materials			
1. (3)	36–37, 47	Material Balance, Preventing Water Pollution			
2	38, 46	Mitigation of Climate Change, Reducing Waste Generation and Final Disposal			
3. (1)	36–37	Material Balance			
3. (2)	36–37, 38–41	Material Balance, Mitigation of Climate Change			
3. (3)	36–37, 47	Material Balance, Preventing Water Pollution			
3. (4)	36–37, 47	Material Balance, Preventing Air Pollution			
3. (5)	36–37, 48–49	Material Balance, Controlling Chemical Substances			
3. (6)	36–37, 46	Material Balance, Reducing Waste Generation and Final Disposal			
3. (7)	36–37, 48–49	Material Balance, Controlling Chemical Substances			
4	42–45	Biodiversity Conservation			
The Status of	f Environmental Mar	nagement from Economic and Social Perspectives			
1.(1)	35	Environmental Accounting			
1.(2)	25	Management (Dividends)			
2	18–28, 66–84, 86–94, 96–101	Management, Customers, Human Rights, Employment and Labor, and Community Responsibility			
Other Issues	Other Issues				
1	2	Scope of Organizations Covered (Information regarding the April 2013 merger)			
2	105	Third-Party Comments			

## Comparison Table (the United Nations Global Compact)

	Principles	Corresponding Page(s)	Contents
Human Rights			
Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights.	52, 54–55, 86–94	Raw Materials Procurement (Promoting Procurement that Takes into Consideration Environmental and Social Concerns), Human Rights, Employment and Labor Responsibility
Principle 2	Businesses should make sure that they are not complicit in human rights abuses.	52, 54–55, 86–94	Raw Materials Procurement (Promoting Procurement that Takes into Consideration Environmental and Social Concerns), Human Rights, Employment and Labor Responsibility
Labor Standards	5		
Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	87	Human Rights, Employment and Labor Responsibility (Industrial Relations)
Principle 4	Businesses should uphold the elimination of all forms of forced and compulsory labor.	52, 54–55, 86	Raw Materials Procurement (Promoting Procurement that Takes into Consideration Environmental and Social Concerns), Human Rights, Employment and Labor Responsibility
Principle 5	Businesses should uphold the effective abolition of child labor; and	52, 54–55, 86	Raw Materials Procurement (Promoting Procurement that Takes into Consideration Environmental and Social Concerns), Human Rights, Employment and Labor Responsibility
Principle 6	Businesses should uphold the elimination of discrimination in respect of employment and occupation.	86, 88–89	Human Rights, Employment and Labor Responsibility (Policy and Management, Creating Workplaces that Support Diverse Human Resources)
Environment			
Principle 7	Businesses should support a precautionary approach to environmental challenges.	30–37, 38–41, 42–45, 52, 54–57	Environment (Policy and Management, Mitigation of Climate Change, Biodiversity Conservation), Raw Materials Procurement (Policy and Management, Sustainable Procurement of Raw Materials)
Principle 8	Businesses should undertake initiatives to promote greater environmental responsibility.	4–5, 6–11, 30–50, 52–64	Message from the President, Building a Sustainable Society, Environmental Responsibility, Raw Material Procurement and Forest Management Responsibility
Principle 9	Businesses should encourage the development and diffusion of environmentally friendly technologies.	42, 44, 46, 82–84	Environment (Biodiversity Conservation, Utilizing Proprietary Technologies), Customers (Development of Environmentally Friendly Products)
Anti-Corruption			
Principle 10	Businesses should work against corruption in all its forms including extortion and bribery.	20–21, 22–23, 52	Management (CSR Management, Compliance), Raw Material Procurement (Policy and Management)
Signatory to and	Participation in the United Nations Global Compact	4–5, 21	Message from the President, Participation in the United Nations Global Compact