

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

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		68, 71, 73, 75, 77, 79	Responding to Customers
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		45	Blakiston's Fish Owl Protection Activities
5 Management Approach and Performance Indicators			
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DMA ²	6.2 / 6.8	4-5 20-21	Message from the President CSR Management
EC1. Core	6.8 / 6.8.3 / 6.8.7 / 6.8.9	14	Outline of the Nippon Paper Group
		25	Profit Distribution to Shareholders
EC2. Core	6.5.5	35	Environmental Accounting
		35	Environmental Accounting
EC3. Core		—	—
EC4. Core		Not applicable	—
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EC6. Core	6.6.6 / 6.8 / 6.8.5 / 6.8.7	52	Philosophy and Basic Policies Concerning Raw Materials Procurement
EC7. Core	6.8 / 6.8.5 / 6.8.7	—	—
EC8. Core	6.3.9 / 6.8 / 6.8.3 / 6.8.4 / 6.8.5 / 6.8.6 / 6.8.7 / 6.8.9	6-11	Special Feature: Toward More Sophisticated Use of Wood
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EC9. Add	6.3.9 / 6.6.6 / 6.6.7 / 6.7.8 / 6.8 / 6.8.5 / 6.8.6 / 6.8.7 / 6.8.9	60-63	Contributing to Local Communities in Overseas Afforestation Areas
		96-101	Community Responsibility
EC9. Add	6.3.9 / 6.6.6 / 6.6.7 / 6.7.8 / 6.8 / 6.8.5 / 6.8.6 / 6.8.7 / 6.8.9	35	Environmental Accounting
		60-63	Contributing to Local Communities at Overseas Afforestation Areas
Environment Performance Indicator			
DMA ²	6.2 / 6.5	30-37	Environment (Policy and Management, Material Balance, Environmental Accounting)
EN1. Core	6.5 / 6.5.4	52-53	Raw Materials Procurement (Policy and Management, Current Status of Raw Materials Procurement)
		36-37	Material Balance
EN2. Core		53	Current Status of Raw Materials Procurement
EN3. Core		50	Promotion of Waste Paper Recycling
EN4. Core	6.5 / 6.5.4	36-37	Material Balance
		38-41	Mitigation of Climate Change
EN5. Add	6.5 / 6.5.4	36-37	Material Balance
		38-41	Mitigation of Climate Change
EN6. Add	6.5 / 6.5.4	40	Advancing energy efficiency in logistics
		38-41	Mitigation of Climate Change
EN7. Add		39	Reducing the Use of Fossil Fuels through Fuel Conversion
EN8. Core		—	—
EN9. Add		36-37	Material Balance
EN10. Add		45	Source Water Protection Project
EN11. Core	6.5 / 6.5.6	—	—
		59	Biodiversity Data for Company-Owned Forests in Japan (IUCN Categories)
EN12. Core	6.5 / 6.5.6	42-45	Biodiversity Conservation
		54-57	Sustainable Procurement of Raw Materials

¹ 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

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EN12. Core	6.5 / 6.5.6	58-59	Protection and Cultivation of Domestic Company-Owned Forests
EN13. Add		42-45, 62-63	Forest Management that Takes into Consideration Biodiversity
		58-59	Protection and Cultivation of Domestic Company-Owned Forests
EN14. Add	6.5 / 6.5.5	42-45	Biodiversity Conservation
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EN16. Core		36-37	Material Balance
EN17. Core		38-41	Mitigation of Climate Change
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EN20. Core		49	Substances Subject to the PRTR Law
EN21. Core	6.5 / 6.5.3	36-37	Material Balance
		47	Initiatives to Prevent Environmental Pollution
36-37		Material Balance	
46		Reducing Waste Generation and Final Disposal	
EN22. Core		33	Status with Regard to Legal Compliance
EN23. Core		46	Reducing Final Waste Disposal
EN24. Add		6.5 / 6.5.4 / 6.5.6	—
EN25. Add	6.5 / 6.5.4 / 6.6.6 / 6.7.5	82-84	Development of Environmentally Friendly Products
EN26. Core	6.5 / 6.5.4 / 6.7.5	50	Promotion of Waste Paper Recycling
EN27. Core	6.5	33	Status with Regard to Legal Compliance
EN28. Core	6.5 / 6.5.4 / 6.6.6	40	Advancing energy efficiency in logistics
EN29. Add	6.5	35	Environmental Accounting
EN30. Add	6.5	35	Environmental Accounting
Product Responsibility Performance Indicator			
DMA ²	6.2 / 6.6 / 6.7	66-67	Customers (Policy and Management)
		68-81	Customers (Group Company Activities)
PR1. Core	6.3.9 / 6.6.6 / 6.7 / 6.7.4 / 6.7.5	66-67	Customers (Product Safety Management System)
		68-81	Customers (Group Company Activities)
PR2. Add	—	—	—
PR3. Core	6.7 / 6.7.3 / 6.7.4 / 6.7.5 / 6.7.6 / 6.7.9	66-81	Customer Responsibility
PR4. Add	—	67	Verification and Audit of 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 / 6.7.6 / 6.7.9	76-77	Activities of Nippon Paper Crecia Co., Ltd.
PR7. Add	—	Not applicable	—
PR8. Add	6.7 / 6.7.7	—	—
PR9. Core	6.7 / 6.7.6	—	—
Labor Practices and Decent Work Performance Indicator			
DMA ²	6.2 / 6.4 / 6.3.10	86-87	Human Rights, Employment and Labor (Policy and Management, the Status of Employment, Industrial Relations)
		92	Occupational Safety and Health (Basic Policy, Promotion System)
LA1. Core	6.4 / 6.4.3	87	The Status of Employment
LA2. Core		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 / 6.4.4 / 6.4.5	87	Industrial Relations
LA6. Add	—	—	—
LA7. Core	6.4 / 6.4.6	93	Occupational Safety and Health (Status of Occupational Accidents)
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LA10. Core	6.4 / 6.4.7	22	Compliance Training
		23	Respect for Intellectual Property
		34	Environmental Education and Training
LA11. Add	6.4 / 6.4.7 / 6.8.5	90-91	Cultivating Human Resources (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 / 6.4.4	—	—
Human Rights Performance Indicator			
DMA ²	6.2 / 6.3	86	Human Rights, Employment and Labor (Policy and Management)
		52	Philosophy and Basic Policy Concerning Raw Materials Procurement
HR1. Core	6.3 / 6.3.3 / 6.3.5 / 6.6.6	—	—
HR2. Core	6.3 / 6.3.3 / 6.3.5 / 6.4.3 / 6.6.6	54	Promoting Procurement that Takes into Consideration Environmental and Social Concerns
HR3. Core	6.3 / 6.3.5	—	—
HR4. Core	6.3 / 6.3.6 / 6.3.7 / 6.3.10 / 6.4.3	—	—
HR5. Core	6.3 / 6.3.3 / 6.3.4 / 6.3.5 / 6.3.8 / 6.3.10 / 6.4.3 / 6.4.5	—	—
HR6. Core	6.3 / 6.3.3 / 6.3.4 / 6.3.5 / 6.3.7 / 6.3.10	86	Philosophy and Basic Policy on Human Rights, Employment and Labor
		54	Promoting Procurement that Takes into Consideration Environmental and Social Concerns
HR7. Core	6.3 / 6.3.3 / 6.3.4 / 6.3.5 / 6.3.7 / 6.3.10	86	Philosophy and Basic Policy on Human Rights, Employment and Labor
		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 / 6.3.6 / 6.3.7 / 6.3.8 / 6.6.7	—	—
HR10. Add	—	—	—
HR11. Add	—	—	—
Society Performance Indicator			
DMA ²	6.2 / 6.6 / 6.8	18-19	Group Governance
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	96	Community (Policy and Management)	
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SO9. Core	—	47-49	Initiatives to Prevent Environmental Pollution
SO10. Core	—	47-49	Initiatives to Prevent Environmental Pollution
SO2. Core	6.6 / 6.6.3	—	—
SO3. Core		22	Compliance Training
SO4. Core	—	—	—
SO5. Core	6.6 / 6.6.4 / 6.8.3	21	Collaborative Initiatives
SO6. Add	—	—	—
SO7. Add	6.6 / 6.6.5 / 6.6.7	Not applicable	—
SO8. Core	6.6 / 6.6.7 / 6.8.7	Not applicable	—

Guideline Comparison Table (Environmental Reporting Guidelines [2012])

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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
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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
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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
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3. (5)	36-37, 48-49	Material Balance, Controlling Chemical Substances
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4	42-45	Biodiversity Conservation
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2	18-28, 66-84, 86-94, 96-101	Management, Customers, Human Rights, Employment and Labor, and Community Responsibility
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2	105	Third-Party Comments

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Principle 4	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	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	86, 88-89	Human Rights, Employment and Labor Responsibility (Policy and Management, Creating Workplaces that Support Diverse Human Resources)
Environment		
Principle 7	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	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	42, 44, 46, 82-84	Environment (Biodiversity Conservation, Utilizing Proprietary Technologies), Customers (Development of Environmentally Friendly Products)
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Signatory to and Participation in the United Nations Global Compact		4-5, 21 Message from the President, Participation in the United Nations Global Compact