

Guideline Comparison Table (GRI Sustainability Reporting Guidelines)

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

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		14	CSR Materiality at the Nippon Paper Group
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5 Management Approach and Performance Indicators			
Economic Performance Indicator			
DMA ²	6.2/6.8	4-5	Message from the President
		18	CSR Management
EC1. Core	6.8/6.8.3/ 6.8.7/6.8.9	72-73	Outline of the Nippon Paper Group
		17	Trends in Dividends per Share
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EC6. Core	6.6.6/6.8/ 6.8.5/6.8.7	22	Philosophy and Basic Policy 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	6-7, 10-11	The Sustainable Business Model of a Comprehensive Biomass Enterprise, The Business Strategy of a Comprehensive Biomass Enterprise
		26-27	Protecting and Nurturing Japan's Wood Resources
		42-45	Biodiversity Conservation
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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	12-13	Social Issues and the Nippon Paper Group's Value Creation Flow
		35	Environmental Accounting
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DMA ²	6.2/6.5	22	Policy and Management (Forest Management and Raw Material Procurement)
		30-35	Policy and Management (Environment)
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EN2. Core		50	Promotion of Waste Paper Recycling
EN3. Core		36-37	Material Balance
		38-41	Mitigation of Climate Change
EN4. Core		36-37	Material Balance
EN5. Add		38-41	Mitigation of Climate Change
		40	Advancing Energy Efficiency in Logistics
EN6. Add		31	Environmental Action Plan
EN7. Add		38-41	Mitigation of Climate Change
EN8. Core	—	—	
EN9. Add	36-37	Material Balance	
EN10. Add	47	Preventing Water Pollution	
EN11. Core	6.5/6.5.6	—	—
		42	Breakdown of Company-Owned Forests in Japan by IUCN Category
EN12. Core		24-25	Sustainable Procurement of Raw Materials
		26-27	Protecting and Nurturing Japan's Wood Resources
		42-45	Biodiversity Conservation
EN13. Add		26-27	Protecting and Nurturing Japan's Wood Resources
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EN15. Add		42-45	Biodiversity Conservation

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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EN16. Core	6.5/6.5.5	36-37	Material Balance	
		38-41	Mitigation of Climate Change	
EN17. Core		—	—	
EN18. Add	6.5/6.5.5	38-41	Mitigation of Climate Change	
EN19. Core	6.5/6.5.3	49	Responding to the PRTR Law	
EN20. Core		36-37	Material Balance	
		47	Initiatives to Prevent Environmental Pollution	
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EN23. Core		33	Status with regard to Legal Compliance	
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EN26. Core		6.5/6.5.4/ 6.6/6.7.5	55-56	Product Development that Responds to Demands and Expectations
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 Legal Compliance	
EN29. Add	6.5/6.5.4/ 6.6.6	40	Advancing Energy Efficiency in Logistics	
EN30. Add	6.5	35	Environmental Accounting	
Product Responsibility Performance Indicator				
DMA ²	6.2/6.6/6.7	52-54	Policy and Management (Customers)	
PR1. Core	6.3.9/6.6.6/ 6.7/6.7.4/ 6.7.5	52-54	Approach toward Product Safety, Initiatives for Quality Stabilization	
PR2. Add		—	—	
PR3. Core	6.7/6.7.3/ 6.7.4/6.7.5/ 6.7.6/6.7.9	51-56	Responsibility to Our Customers	
PR4. Add		—	—	
PR5. Add	6.7/6.7.4/ 6.7.5/6.7.6/ 6.7.8/6.7.9	54	Identifying Customer Needs	
PR6. Core	6.7/6.7.3/ 6.7.6/6.7.9	54	Identifying Customer Needs	
PR7. Add		—	—	
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	58	Policy and Management (Human Rights, Employment and Labor)	
		59-60	Basic Stance (Occupational Safety and Health), System to Promote Occupational Safety and Health	
LA1. Core	6.4/6.4.3	62	Recruitment and Employment	
LA2. Core		62-64	Creating Workplaces that Support Diverse Human Resources	
LA3. Add	6.4/6.4.3/ 6.4.4	62-64	Creating Workplaces that Support Diverse Human Resources	
LA15. Core	6.3/6.4/ 6.4.3/6.4.4/ 6.4.5	62	Recruitment and Other Human Resources Data	
		64	Promoting Work-Life Balance	
LA4. Core	6.3.10/6.4/ 6.4.3/6.4.4/ 6.4.5	64	Industrial Relations	
LA5. Core	6.4/6.4.3/ 6.4.4/6.4.5	—	—	
LA6. Add	6.4/6.4.6	59	System to Promote Occupational Safety and Health	
		64	Industrial Relations	
LA7. Core		60	Status of Occupational Accidents	
LA8. Core	6.4/6.4.6/ 6.8/6.8.3/ 6.8.4/6.8.8	61	Efforts regarding Hygiene and Health	
LA9. Add	6.4/6.4.6	59	Basic Stance (Occupational Safety and Health)	
		61	Efforts regarding Safety and Disaster Prevention	
LA10. Core	6.4/6.4.7	19	Implementing compliance training	
		19	Respect for Intellectual Property	
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		61	Safety Education	
		65-66	Cultivating Human Resources	
LA11. Add	6.4/6.4.7/ 6.8.5	65-66	Cultivating Human Resources	
LA12. Add	6.4/6.4.7	66	Fair Evaluation and Compensation	

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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	22	Policy and Management (Forest Management and Raw Material Procurement)
		58	Policy and Management (Human Rights, Employment and Labor)
HR1. Core	6.3/6.3.3/ 6.3.5/6.6.6	24-25	Sustainable Procurement of Raw Materials
HR2. Core	6.3/6.3.3/ 6.3.5/ 6.4.3/ 6.6.6	24-25	Sustainable Procurement of Raw Materials
HR3. Core	6.3/6.3.5	58	Education and Training with Respect to Human Rights
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	24	Action Plan for Wood-Based Raw Material Procurement
		58	Philosophy and Basic Policy on Human Rights, Employment and Labor
HR6. Core	6.3/6.3.3/ 6.3.4/6.3.5/ 6.3.7/6.3.10	24	Action Plan for Wood-Based Raw Material Procurement
		58	Philosophy and Basic Policy on Human Rights, Employment and Labor
HR7. Core	6.3/6.3.3/ 6.3.4/6.3.5/ 6.3.7/6.3.10	24	Action Plan for Wood-Based Raw Material Procurement
		58	Philosophy and Basic Policy on Human Rights, Employment and Labor
HR8. Add	6.3/6.3.5/ 6.4.3/6.6.6	58	Education and Training with Respect to Human Rights
HR9. Add	6.3/6.3.6/ 6.3.7/6.3.8/ 6.6.7	—	—
HR10. Add		25	Acquiring Certification for Company-Owned Forests Inside and Outside Japan, Promoting Procurement of Wood Resources from Certified Forests
HR11. Add		—	—
Society Performance Indicator			
DMA ²	6.2/6.6/6.8	16	Internal Control System
		18-19	CSR Management, Compliance
		22	Policy and Management (Forest Management and Raw Material Procurement)
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SO1. Core	6.3.9/6.6.7/ 6.8/6.8.5/ 6.8.7	—	—
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		19	Implementing compliance training
SO4. Core		—	—
SO5. Core	6.6/6.6.4/ 6.8.3	18	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*) / Comparison Table (the United Nations Global Compact)

Guideline Comparison Table (*Environmental Reporting Guidelines*, Ministry of the Environment)

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3. (2)	31	The Nippon Paper Group Environmental Action Plan (Green Action Plan 2015) Fiscal 2013 Status
3. (3)	31	The Nippon Paper Group Environmental Action Plan (Green Action Plan 2015) Fiscal 2013 Status
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4. (2)	22-23	Policy and Management (Forest Management and Raw Material Procurement), Current Status of Raw Materials Procurement
4. (3)	55-56	Product Development that Responds to Demands and Expectations
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4. (6)	26-28, 39	Protecting and Nurturing Japan's Wood Resources, Promoting Overseas Afforestation, Fuel Conversion Led by the Adoption of Biomass Boilers
4. (7)	46, 50	Reducing Waste Generation and Final Disposal, Promotion of Waste Paper Recycling
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Principle 2	Businesses should make sure that they are not complicit in human rights abuses.	22, 24-25, 57-66
Labor Standards		
Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining.	58, 64
Principle 4	Businesses should uphold the elimination of all forms of forced and compulsory labor.	22, 24-25, 58
Principle 5	Businesses should uphold the effective abolition of child labor; and	22, 24-25, 58
Principle 6	Businesses should uphold the elimination of discrimination in respect of employment and occupation.	58, 62-64
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Principle 7	Businesses should support a precautionary approach to environmental challenges.	22, 24-25, 29-50
Principle 8	Businesses should undertake initiatives to promote greater environmental responsibility.	4-5, 6-7, 10-11, 21-28, 29-50
Principle 9	Businesses should encourage the development and diffusion of environmentally friendly technologies.	10-11, 44, 46, 55-56
Anti-Corruption		
Principle 10	Businesses should work against corruption in all its forms including extortion and bribery.	18-19, 22