

# Comparative Table with Environmental Reporting Guidelines

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ESG : Nippon Paper Group ESG Databook2022

IR : Nippon Paper Group Integrated Report 2022

## Chapter.1: Basic information of environmental report

Item to be reported	Places mentioned
<b>1. Basic requirements for environmental reporting</b>	
(1) Boundary of the reporting entity	ESG : Scope of Organizations Covered (P.1) , IR : Reporting Organization (Contents)
(2) Reporting period for information provided	ESG : Period Covered (P.1) , IR : Reporting Period (Contents)
(3) Reporting standards, guidelines or the like	ESG : Referenced Guidelines (P.1) , IR : Reference Guidelines (Contents)
(4) Overview of the environmental report	ESG : Scope of Organizations Covered (P.1)
<b>2. Trends in key performance indicators</b>	
(1) Trends in major performance indicators	ESG : Other environment-related data (P.45-47) , IR : Non-Financial Highlights (P.37)

## Chapter.2: Items to be reported in environmental report

Item to be reported	Places mentioned
<b>1. Top management's commitments</b>	
(1) Top management's commitments on the entity's response to material environmental issues	IR : Message from the President (P.6-11)
<b>2. Governance</b>	
(1) The entity's governance structure	ESG : Enhancement of Governance (P.3-8) , IR : Corporate Governance (P.50-55)
(2) Name of the manager responsible for material environmental issues	ESG : Environmental Management Promotion Structure (P.26) , IR : Promotion Structure (P.66)
(3) The roles of the board of directors and the board of executive officers in the management of material	ESG : Environmental Management Promotion Structure (P.26) , IR : Promotion Structure (P.66)
<b>3. Stakeholder engagement</b>	
(1) Corporate policies to stakeholders	ESG : Dialogue with Stakeholders (P.15) , Environmental Communication (P.31)
(2) Overview of stakeholder engagement activities conducted in the reporting period	ESG : Dialogue with Stakeholders (P.15) , Environmental Communication (P.31)
<b>4. Risk management</b>	
(1) Environment-related risk identification, assessment, and management processes	ESG : Risk Identification (P.10) , Strengthening Environmental Compliance (P.30) , Response to TCFD (Supplementary volume)
(2) Positioning of the above processes within the entity's overall risk management	ESG : Risk Management (P.9-11) , IR : Risk Management (P.56-57)
<b>5. Business model</b>	
(1) The entity's business model	IR : Three Circulations (P.22-23)
<b>6. Value chain management</b>	
(1) Value chain overview	IR : Value Creation Story (P.16-17) , Three Circulations (P.22-23)
(2) Green procurement policy, objectives, and results	ESG : Sustainable Procurement of Wood Raw Materials (P.17-20) IR : Procurement (P.60-61)
(3) Status of eco-friendly products and services	ESG : Products that Contribute to the Building of a Sustainable Society (P.53)
<b>7. Long-term vision</b>	
(1) Long-term vision	ESG : Nippon Paper Group Environmental Vision 2050, Nippon Paper Group Environmental Targets 2030 (P.27-28) , IR : Environmental Management (P.66)
(2) Time period covered by the long-term vision	ESG : Nippon Paper Group Environmental Vision 2050, Nippon Paper Group Environmental Targets 2030 (P.27-28) , IR : Environmental Management (P.66)
(3) Reasons why that time period was selected	ESG : Nippon Paper Group Environmental Vision 2050, Nippon Paper Group Environmental Targets 2030 (P.27-28) , IR : Environmental Management (P.66)
<b>8. Strategy</b>	
(1) Business strategy of an entity developed for contributing to the achievement of a sustainable society	IR : Value Creation Story (P.16-17) , Three Circulations (P.22-23)
<b>9. Methodology for identifying material environmental issues</b>	
(1) Procedure by which the entity identifies its material environmental issues	ESG : Nippon Paper Group Environmental Vision 2050, Nippon Paper Group Environmental Targets 2030 (P.27-28) IR : Environmental Management (P.66)
(2) List of identified material environmental issues	ESG : Nippon Paper Group Environmental Vision 2050, Nippon Paper Group Environmental Targets 2030 (P.27-28) IR : Environmental Management (P.66)

(3) Reasons that the identified environmental issues were judged material	ESG : Nippon Paper Group Environmental Vision 2050, Nippon Paper Group Environmental Targets 2030 (P.27-28) IR : Environmental Management (P.66)
(4) Boundaries of the material environmental issues	ESG : Scope of Organizations Covered (P.1) , IR : Reporting Organization (Contents)
<b>10. The entity's material environmental issues</b>	
(1) Policies and/or action plans	ESG : Nippon Paper Group Environmental Vision 2050, Nippon Paper Group Environmental Targets 2030 (P.27-28) , IR : Environmental Management (P.66)
(2) Targets and results of policies / action plans based on performance indicators	ESG : Nippon Paper Group Environmental Targets 2030 (P.29) , Other environment-related data (P.45-47)
(3) Methodologies used for calculating each performance indicator	ESG : Nippon Paper Group Environmental Targets 2030 (P.29) , Other environment-related data (P.45-47)
(4) Aggregation scope of data for each performance indicator	ESG : Nippon Paper Group Environmental Targets 2030 (P.29) , Other environment-related data (P.45-47)
(5) Financial impact of related risks and opportunities and calculation methodology thereof, if the financial impact is significant	ESG : Environmental Accounting (P.45)
(6) An assurance report, if an independent third party provided assurance to the items to be reported	-

## Reference

Item to be reported	Places mentioned
<b>1. Major environmental issues and their performance indicators</b>	
(1) Climate change	ESG : Addressing Climate Change (P.32-35)
(2) Water resource	ESG : Alleviation of Environmental Burden (P.39-41)
(3) Biodiversity	ESG : Preserving Biodiversity (P.42-44)
(4) Resource circulation	ESG : Promotion of Resource Circulation (P.36-38)
(5) Chemical substances	ESG : Controlling Chemical Substances (P.40)
(6) Pollution prevention	ESG : Alleviation of Environmental Burden (P.39-41)