

GRI Standards Content Index

Published: September 2022

ESG : Nippon Paper Group ESG Databook2022

SR : Securities Report (FY2021)(Japanese version only)

IR : Nippon Paper Group Integrated Report 2022

CS : Corporate Website

100 : Universal Standards

Disclosure		Places mentioned
GRI102 : General Disclosures		
1. Organizational profile		
102-1	Name of the organization	IR : Corporate Overview (P.74)
102-2	Activities, brands, products, and services	IR : A Brief Look at the Nippon Paper Group (P.3) At a Glance (P.38-39) <u>CS : Products</u>
102-3	Location of headquarters	IR : Corporate Overview (P.74)
102-4	Location of operations	<u>CS:Network</u>
102-5	Ownership and legal form	IR : Corporate Overview (P.74)
102-6	Markets served	IR : At a Glance (P.38-39)
102-7	Scale of the organization	IR : A Brief Look at the Nippon Paper Group (P.3) Eleven-Year Financial and Non-Financial Summary (P.72-73) <u>CS : FACT BOOK2022</u>
102-8	Information on employees and other workers	ESG : Employment Indicators (P.60) Number of Employees by Region (P.61)
102-9	Supply chain	ESG : Sustainable Procurement of Wood Raw Materials (P.17-20) IR : Procurement (P.60-61)
102-10	Significant changes to the organization and its supply chain	–
102-11	Precautionary Principle or approach	ESG : Risk Management (P.9-11) IR : Risk Management (P.56-59)
102-12	External initiatives	ESG : Sustainability Management (P.2) Environmentally-participating initiatives and external collaboration, etc. (P.48)
102-13	Membership of associations	ESG : Principal organization memberships (P.71)
2. Strategy		
102-14	Statement from senior decision-maker	IR:Message from the President (P.6-11)

102-15	Key impacts, risks, and opportunities	<p>ESG : Risk Management (P.9-11) Response to TCFD (Supplementary volume) IR : Message from the President (P.6-11) Message from the Executive Officer Responsible for Finance (P.12-15) The Nippon Paper Group's Value Creation Story (P.16-17) Initiatives for Materiality and the 2030VISION (P.20-21) Progress on Medium-Term Business Plan 2025 (P.30-31)</p> <p>Risk Management (P.56-59) Addressing Climate Change (P.66-67)</p>
3. Ethics and integrity		
102-16	Values, principles, standards, and norms of behavior	<p>ESG : Basic Policy, etc. (P.73-91) IR : Group Mission (P.1)</p>
102-17	Mechanisms for advice and concerns about ethics	<p>ESG : Compliance (P.12-14) IR : Compliance (P.57)</p>
4. Governance		
102-18	Governance structure	<p>ESG : Enhancement of Governance (P.3-8) IR : Corporate Governance (P.50-55)</p>
102-19	Delegating authority	—
102-20	Executive-level responsibility for economic, environmental, and social topics	<p>ESG : Sustainability Management (P.2) Structure for Promoting Raw Materials Procurement Management (P.16) Environmental Management Promotion Structure (P.26) Product Safety Management Promotion System (P.49) Human Rights Promotion Structure (P.54) Occupational Safety and Health Promotion Structure (P.65) Structure for Promoting Social Contribution Activities (P.69)</p> <p>IR : Risk Management (P.56-59) Procurement/Promotion Structure (P.60) Environmental Management/Promotion Structure (P.66)</p>
102-21	Consulting stakeholders on economic, environmental, and social topics	<p>ESG : Dialogue with Stakeholders (P.15) IR : Dialogue with Experts (P.62-63)</p>
102-22	Composition of the highest governance body and its committees	<p>ESG : Enhancement of Governance (P.3-8) IR : Corporate Governance (P.50-55)</p>
102-23	Chair of the highest governance body	<p>ESG : Corporate Governance Structure (P.3-6) IR : Corporate Governance Structure (P.50-53)</p>
102-24	Nominating and selecting the highest governance body	<p>ESG : Corporate Governance Structure (P.3-6) IR : Corporate Governance Structure (P.50-53)</p>
102-25	Conflicts of interest	<p>IR : Directors and Audit & Supervisory Board Members (P.49)</p>
102-26	Role of highest governance body in setting purpose, values, and strategy	<p>ESG : Enhancement of Governance (P.3-8) IR : Corporate Governance (P.50-55)</p>
102-27	Collective knowledge of highest governance body	<p>ESG : Cultivation of Successors to the President and Directors (P.8) IR : Cultivation of Successors to the President and Directors (P.55)</p>

102-28	Evaluating the highest governance body's performance	ESG : Evaluation of the Effectiveness of the Board of Directors (P.6-7) IR : Evaluation of the Effectiveness of the Board of Directors (P.53)
102-29	Identifying and managing economic, environmental, and social impacts	ESG : Risk Management (P.9-11) IR : Risk Management (P.56-59)
102-30	Effectiveness of risk management processes	ESG : Risk Management (P.9-11) IR : Risk Management (P.56-59)
102-31	Review of economic, environmental, and social topics	ESG : Risk Management (P.9-11) IR : Risk Management (P.56-59)
102-32	Highest governance body's role in sustainability reporting	–
102-33	Communicating critical concerns	–
102-34	Nature and total number of critical concerns	–
102-35	Remuneration policies	ESG : Officer Remuneration (P.7-8) IR : Officer Remuneration (P.54-55)
102-36	Process for determining remuneration	ESG : Officer Remuneration (P.7-8) IR : Officer Remuneration (P.54-55)
102-37	Stakeholders' involvement in remuneration	–
102-38	Annual total compensation ratio	–
102-39	Percentage increase in annual total compensation ratio	–
5. Stakeholder engagement		
102-40	List of stakeholder groups	ESG : Dialogue with Stakeholders (P.15)
102-41	Collective bargaining agreements	ESG : Industrial Relations (P.64)
102-42	Identifying and selecting stakeholders	–
102-43	Approach to stakeholder engagement	ESG : Dialogue with Stakeholders (P.15)
102-44	Key topics and concerns raised	ESG : Dialogue with Stakeholders (P.15) Responses to Opinions and Complaints (P.31)
6. Reporting practice		
102-45	Entities included in the consolidated financial statements	SR : Status of affiliated companies (P.7-9)
102-46	Defining report content and topic Boundaries	ESG : P.1 IR : Contents (P.0) Important Issues (Materiality) to Realize the Group Mission (P.2)
102-47	List of material topics	IR : Important Issues (Materiality) to Realize the Group Mission (P.2)
102-48	Restatements of information	No information
102-49	Changes in reporting	No information
102-50	Reporting period	ESG : P.1 IR : Contents (P.0)
102-51	Date of most recent report	ESG : P.1 IR : Contents (P.0)
102-52	Reporting cycle	ESG : P.1 IR : Contents (P.0)
102-53	Contact point for questions regarding the report	ESG : P.1 IR : Back cover
102-54	Claims of reporting in accordance with the GRI Standards	ESG : P.1 IR : Contents (P.0)
102-55	GRI content index	<u>CS : Guideline Comparison Table</u>
102-56	External assurance	The reports received no external assurance.
GRI103 : Management Approach		

103-1	Explanation of the material topic and its Boundary	IR : Important Issues (Materiality) to Realize the Group Mission (P.2) Initiatives for Materiality and the 2030VISION (P.20-21)
103-2	The management approach and its components	ESG : Sustainability Management (P.2) Enhancement of Governance (P.3-8) Risk Management (P.9-11) Compliance (P.12-14) Sustainable Forest Resource Utilization Responsibility/ Policy and Management (P.16) Environmental Responsibility/ Policy and Management (P.26) Safety Improvement and Stable Supply of Products (P.49-52) Respect for Human Rights (P.54-56) 、 Occupational Safety and Health (P.55-68) Co-existence with Communities (P.69) IR : Message from the President (P.6-11) Initiatives for Materiality and 2030VISION (P.20-21) Progress on Medium-Term Business Plan 2025 (P.30-31) Corporate Governance (P.50-55) Risk Management (P.56-59) Procurement and Forest Management (P.60-65)
103-3	Evaluation of the management approach	ESG : Sustainability Management (P.2) Enhancement of Governance (P.3-8) Risk Management (P.9-11) Compliance (P.12-14) Sustainable Forest Resource Utilization Responsibility/ Policy and Management (P.16) Environmental Responsibility/ Policy and Management (P.26) Safety Improvement and Stable Supply of Products (P.49-52) Respect for Human Rights (P.54-56) 、 Occupational Safety and Health (P.55-68) Co-existence with Communities (P.69) IR : Initiatives for Materiality and 2030VISION (P.20-21) Progress on Medium-Term Business Plan 2025 (P.30-31) Corporate Governance (P.50-55) Risk Management (P.56-59) Procurement and Forest Management (P.60-65)

200 : Economic topics

	Disclosure	Places mentioned
GRI201 : Economic Performance		
	Management approach disclosures	IR : Message from the President (P.6-11)
201-1	Direct economic value generated and distributed	ESG : Environmental Accounting (P.45) IR : Financial Highlights (P.36) <u>CS : FACT BOOK2022</u>

201-2	Financial implications and other risks and opportunities due to climate change	ESG : Response to TCFD (Supplementary volume) IR : Addressing Climate Change (P.68-69)
201-3	Defined benefit plan obligations and other retirement plans	SR : Retirement benefits (P.94)
201-4	Financial assistance received from government	–
GRI202 : Market Presence		
	Management approach disclosures	ESG : Active Roles for Diverse Personnel (P.59-64) Risk Management (P.9-11)
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	–
202-2	Proportion of senior management hired from the local community	ESG : Employment Indicators (P.60)
GRI203 : Indirect Economic Impacts		
	Management approach disclosures	ESG : Risk Management (P.9-11) Sustainable woody resource procurement scheme (P.18-19) Environmental Communication (P.31) Identifying Customers' Needs (P.53)
203-1	Infrastructure investments and services supported	–
203-2	Significant indirect economic impacts	IR : Initiatives for Materiality and 2030VISION (P.20-21) Progress on Medium-Term Business Plan 2025 (P.30-31)
GRI204 : Procurement Practices		
	Management approach disclosures	ESG : Risk Management (P.9-11) Sustainable Forest Resource Utilization Responsibility/ Policy and Management (P.16) IR : Risk Management (P.56-57) Procurement/Basic Stance (P.60)
204-1	Proportion of spending on local suppliers	–
GRI205 : Anti-corruption		
	Management approach disclosures	ESG : Risk Management (P.9-11) Compliance (P.12-14) IR : Risk Management, Compliance (P.56-57)
205-1	Operations assessed for risks related to corruption	ESG : Risk Management (P.9-11) IR : Risk Management (P.56-57)
205-2	Communication and training about anti-corruption policies and procedures	ESG : Compliance Education (P.14)
205-3	Confirmed incidents of corruption and actions taken	ESG : Preventing Corruption (P.14)
GRI206 : Anti-competitive Behavior		
	Management approach disclosures	ESG : Risk Management (P.9-11) Compliance (P.12-14) IR : Risk Management, Compliance (P.56-57)

206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ESG : Preventing Corruption (P.14)
GRI207 : Tax		
	Management approach disclosures	ESG : Risk Management (P.9-11) IR : Risk Management (P.56-57)
207-1	Approach to tax	–
207-2	Tax governance, control, and risk management	ESG : Risk Management (P.9-11) IR : Risk Management (P.56-57) <u>CS : Financial Highlights</u>
207-3	Stakeholder engagement and management of concerns related to tax	–
207-4	Country-by-country reporting	–

300 : Environmental topics

	Disclosure	Places mentioned
GRI301 : Materials		
	Management approach disclosures	ESG : Sustainable Forest Resource Utilization Responsibility/ Policy and Management (P.16) Sustainable Procurement of Wood Raw Materials (P.17-20) Environmental Responsibility/Policy and Management (P.26-31) Promotion of Resource Circulation (P.36-38) IR : Procurement (P.60-61) Environmental Management (P.66-67)
301-1	Materials used by weight or volume	ESG : Balance of Materials (P.46-47)
301-2	Recycled input materials used	ESG : Promotion of Resource Circulation (P.36-38) Balance of Materials (P.46-47)
301-3	Reclaimed products and their packaging materials	ESG : Promotion of Resource Circulation (P.36-38) Balance of Materials (P.46-47)
GRI302 : Energy		
	Management approach disclosures	ESG : Environmental Responsibility/Policy and Management (P.26-31) Addressing Climate Change (P.32-35) Response to TCFD (Supplementary volume) IR : Environment (P.66-69)
302-1	Energy consumption within the organization	ESG : Balance of Materials (P.46-47)
302-2	Energy consumption outside of the organization	–
302-3	Energy intensity	ESG : Nippon Paper Group Environmental Targets 2030: Path to Sustainable Future (P.29) Balance of Materials (P.46-47) IR : Initiatives for Materiality and 2030VISION (P.20-21)

302-4	Reduction of energy consumption	ESG : Energy Conservation in Manufacturing and Logistics Processes (P.34-35) Balance of Materials (P.46-47)
302-5	Reductions in energy requirements of products and services	ESG : Absorption and Fixation of CO ₂ through Appropriate Management of Company-owned Forests (P.35)
GRI303 : Water and Effluents		
	Management approach disclosures	ESG : Environmental Responsibility/Policy and Management (P.26-31) Alleviation of Environmental Burden (P.39-41) IR : Environmental Management (P.66-67)
303-1	Interactions with water as a shared resource	ESG : Effective Use of Water Resources (P.39)
303-2	Management of water discharge-related impacts	ESG : Effective Use of Water Resources (P.39)
303-3	Water withdrawal	ESG : Balance of Materials (P.46-47)
303-4	Water discharge	ESG : Balance of Materials (P.46-47)
303-5	Water consumption	ESG : Balance of Materials (P.46-47)
GRI304 : Biodiversity		
	Management approach disclosures	ESG : Environmental Responsibility/Policy and Management (P.26-31) Preserving Biodiversity (P.42-44) IR : Forest Management (P.64-65) Environmental management (P.66-67)
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	ESG : Preserving Biodiversity (P.42-44) IR : Forest Management (P.64-65)
304-2	Significant impacts of activities, products, and services on biodiversity	ESG : Preserving Biodiversity (P.42-44) IR : Forest Management (P.64-65)
304-3	Habitats protected or restored	ESG : Preserving Biodiversity (P.42-44) IR : Forest Management (P.64-65)
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	ESG : CASE STUDY/Balancing Preservation of the Natural Habitat of Blakiston's Fish Owls with Business Activities (P.43) IR : CASE STUDY/Balancing Preservation of the Natural Habitat of Blakiston's Fish Owls with Business Activities (P.65)
GRI305 : Emissions		
	Management approach disclosures	ESG : Environmental Responsibility/Policy and Management (P.26-31) Addressing Climate Change (P.32-35) Response to TCFD (Supplementary volume) IR : Environment (P.66-69)
305-1	Direct (Scope 1) GHG emissions	ESG : Balance of Materials (P.46-47)

305-2	Energy indirect (Scope 2) GHG emissions	ESG : Balance of Materials (P.46-47)
305-3	Other indirect (Scope 3) GHG emissions	ESG : GHG emissions Scope3 (P.33)
305-4	GHG emissions intensity	ESG : Balance of Materials in the Pulp and Paper Businesses in Japan (P.47)
305-5	Reduction of GHG emissions	ESG : Nippon Paper Group Environmental Targets 2030: Path to Sustainable Future (P.29) Addressing Climate Change (P.32-35) Balance of Materials (P.46-47) IR : Initiatives for Materiality and the 2030VISION (P.20-21) Addressing Climate Change (P.68-69)
305-6	Emissions of ozone-depleting substances (ODS)	–
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESG : Balance of Materials (P.46-47)
GRI306 : Waste		
	Management approach disclosures	ESG : Environmental Responsibility/Policy and Management (P.26-31) Promotion of Resource Circulation (P.36-38) IR : Environmental Management (P.66-67)
306-1	Waste generation and significant waste-related impacts	ESG : Promotion of Resource Circulation (P.36-38)
306-2	Management of significant waste-related impacts	ESG : Promotion of Resource Circulation (P.36-38)
306-3	Waste generated	ESG : Waste Recycling (P.37) Balance of Materials (P.46-47) IR : Initiatives for Materiality and the 2030VISION (P.20-21) Environmental Management (P.66-67)
306-4	Waste diverted from disposal	–
306-5	Waste directed to disposal	ESG : Waste Recycling (P.37) Balance of Materials (P.46-47) IR : Initiatives for Materiality and the 2030VISION (P.20-21) Environmental Management (P.66-67)
GRI307 : Environmental Compliance		
	Management approach disclosures	ESG : Environmental Responsibility/Policy and Management (P.26-31) IR : Environmental Management (P.66-67)
307-1	Non-compliance with environmental laws and regulations	ESG : Strengthening Environmental Compliance (P.30)
GRI308 : Supplier EnvironmentalAssessment		

	Management approach disclosures	ESG : Sustainable Forest Resource Utilization Responsibility/ Policy and Management (P.16) Sustainable Procurement of Wood Raw Materials (P.17-20) Environmental Responsibility/Policy and Management (P.26-31) IR : Procurement (P.60-61) Environmental Management (P.66-67)
308-1	New suppliers that were screened using environmental criteria	–
308-2	Negative environmental impacts in the supply chain and actions taken	ESG : Sustainable woody resource procurement scheme (P.19)

400 : Social topics

	Disclosure	Places mentioned
GRI401 : Employment		
	Management approach disclosures	ESG : Realizing Diverse Work Styles (P.57-58) Active Roles for Diverse Personnel (P.59-64) IR : Human Resources (P.70-71)
401-1	New employee hires and employee turnover	ESG : Recruitment and Employment (P.59-61)
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	–
401-3	Parental leave	ESG : Work-Life Balance Indicators (P.58)
GRI402 : Labor/Management Relations		
	Management approach disclosures	ESG : Respect for Human Rights (P.54-56) Active Roles for Diverse Personnel (P.59-64) IR : Respect for Human Rights (P.59)
402-1	Minimum notice periods regarding operational changes	–
GRI403 : Occupational Health and Safety		
	Management approach disclosures	ESG : Occupational Safety and Health (P.65-68) IR : Occupational Safety and Health (P.58)
403-1	Occupational health and safety management system	ESG : Occupational Safety and Health (P.65-67) IR : Occupational Safety and Health (P.58)
403-2	Hazard identification, risk assessment, and incident investigation	ESG : Occupational Safety and Health Management System (P.65) IR : Occupational Safety and Health (P.58)
403-3	Occupational health services	ESG : Efforts regarding Hygiene and Health, Efforts regarding Safety and Disaster Prevention (P.66-67)
403-4	Worker participation, consultation, and communication on occupational health and safety	ESG : Occupational Safety and Health (P.65-67) IR : Occupational Safety and Health (P.58)
403-5	Worker training on occupational health and safety	ESG : Safety Education (P.67)
403-6	Promotion of worker health	ESG : Efforts regarding Hygiene and Health (P.66)

403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG : Occupational Safety and Health Management System (P.65) IR : Occupational Safety and Health (P.58)
403-8	Workers covered by an occupational health and safety management system	ESG : Occupational Safety and Health Promotion Structure (P.65)
403-9	Work-related injuries	ESG : Occupational Accidents (P.68)
403-10	Work-related ill health	ESG : Occupational Accidents (P.68)
GRI404 : Training and Education		
	Management approach disclosures	ESG : Active Roles for Diverse Personnel (P.59-64) IR : Human Resources (P.70-71)
404-1	Average hours of training per year per employee	ESG : Provision of Education and Training (P.63)
404-2	Programs for upgrading employee skills and transition assistance programs	ESG : Initiatives Aimed at Developing Human Resources (P.62-63) IR : Developing Human Resources (P.70)
404-3	Percentage of employees receiving regular performance and career development reviews	ESG : Engagement Enhancement (P.63)
GRI405 : Diversity and Equal Opportunity		
	Management approach disclosures	ESG : Active Roles for Diverse Personnel (P.59-64)
405-1	Diversity of governance bodies and employees	ESG : Active Roles for Diverse Personnel (P.59-61) IR : Directors and Audit & Supervisory Board Members (P.48-49)
405-2	Ratio of basic salary and remuneration of women to men	ESG : Fair Evaluation and Compensation (P.63)
GRI406 : Non-discrimination		
	Management approach disclosures	ESG : Compliance (P.12-14) Respect for Human Rights (P.54-56) IR : Compliance (P.57) Respect for Human Rights (P.59)
406-1	Incidents of discrimination and corrective actions taken	–
GRI407 : Freedom of Association and Collective Bargaining		
	Management approach disclosures	ESG : Compliance (P.12-14) Sustainable Forest Resource Utilization Responsibility/ Policy and Management (P.16) Sustainable Procurement of Wood Raw Materials (P.17-20) Respect for Human Rights (P.54-56) IR : Compliance (P.57) Respect for Human Rights (P.59) Procurement (P.60-61)
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	–
GRI408 : Child Labor		

	Management approach disclosures	ESG : Compliance (P.12-14) Sustainable Forest Resource Utilization Responsibility/ Policy and Management (P.16) Sustainable Procurement of Wood Raw Materials (P.17-20) Respect for Human Rights (P.54-56) IR : Compliance (P.57) Respect for Human Rights (P.59) Procurement (P.60-61)
408-1	Operations and suppliers at significant risk for incidents of child labor	–
GRI409 : Forced or Compulsory Labor		
	Management approach disclosures	ESG : Compliance (P.12-14) Sustainable Forest Resource Utilization Responsibility/ Policy and Management (P.16) Sustainable Procurement of Wood Raw Materials (P.17-20) Respect for Human Rights (P.54-56) IR : Compliance (P.57) Respect for Human Rights (P.59) Procurement (P.60-61)
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	–
GRI410 : Security Practices		
	Management approach disclosures	ESG : Compliance (P.12-14) Respect for Human Rights (P.54-56) IR : Compliance (P.57) Respect for Human Rights (P.59)
410-1	Security personnel trained in human rights policies or procedures	–
GRI411 : Rights of Indigenous Peoples		
	Management approach disclosures	ESG : Compliance (P.12-14) Respect for Human Rights (P.54-56) IR : Compliance (P.57) Respect for Human Rights (P.59)
411-1	Incidents of violations involving rights of indigenous peoples	–
GRI412 : Human Rights Assessment		
	Management approach disclosures	ESG : Compliance (P.12-14) Respect for Human Rights (P.54-56) IR : Compliance (P.57) Respect for Human Rights (P.59)
412-1	Operations that have been subject to human rights reviews or impact assessments	ESG : Human Rights Due Diligence (P.54-55) IR : Human Rights Due Diligence (P.59)
412-2	Employee training on human rights policies or procedures	ESG : Compliance Education (P.14) Education and Training (P.55)

412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	–
GRI413 : Local Communities		
	Management approach disclosures	ESG : Dialogue with Stakeholders (P.15) Environmental Responsibility/Policy and Management (P.26-31) Co-existence with Communities (P.69-70)
413-1	Operations with local community engagement, impact assessments, and development programs	ESG : Dialogue with Stakeholders (P.15) Environmental Communication (P.31) Co-existence with Communities (P.69-70)
413-2	Operations with significant actual and potential negative impacts on local communities	–
GRI414 : Supplier Social Assessment		
	Management approach disclosures	ESG : Responsibility/ Policy and Management (P.16) Sustainable Procurement of Wood Raw Materials (P.17-20) IR : Procurement (P.60-61)
414-1	New suppliers that were screened using social criteria	ESG : Sustainable Procurement of Wood Raw Materials (P.17-18) Eradicating Illegal Logging (P.18) Sustainable woody resource procurement scheme (P.19)
414-2	Negative social impacts in the supply chain and actions taken	ESG : Sustainable Procurement of Wood Raw Materials (P.17-18) Eradicating Illegal Logging (P.18) Sustainable woody resource procurement scheme (P.19)
GRI415 : Public Policy		
	Management approach disclosures	ESG : Dialogue with Stakeholders (P.15)
415-1	Political contributions	ESG : Political contribution amount (P.71)
GRI416 : Customer Health and Safety		
	Management approach disclosures	ESG : Safety Improvement and Stable Supply of Products (P.49-52) IR : Product Safety (P.58)
416-1	Assessment of the health and safety impacts of product and service categories	ESG : Product Safety Management Promotion System (P.49) IR : Product Safety (P.58)
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	–
GRI417 : Marketing and Labeling		
	Management approach disclosures	ESG : Safety Improvement and Stable Supply of Products (P.49-52) IR : Product Safety (P.58)

417-1	Requirements for product and service information and labeling	ESG : Forest certification system (P.19) Eco Rail Mark Certifications (P.35) Approach toward Product Safety (P.49-50)
417-2	Incidents of non-compliance concerning product and service information and labeling	–
417-3	Incidents of non-compliance concerning marketing communications	–
GRI418 : Customer Privacy		
	Management approach disclosures	<u>CS : Basic Policies of Nippon Paper Industries Concerning Privacy Protection</u>
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	–
GRI419 : Socioeconomic Compliance		
	Management approach disclosures	ESG : Compliance (P.12-14) IR : Compliance (P.57)
419-1	Non-compliance with laws and regulations in the social and economic area	No information