

GRI Content Index

Statement of use | Nippon Paper Industries has reported sustainability informations in accordance with the GRI Standards for the period from April 1, 2022 to March 31, 2023 (FY2022).

GRI 1 used | GRI 1: Foundation 2021

ESG : Nippon Paper Group ESG Databook 2023 SR : Securities Report (FY2022)(Japanese version only)

IR : Nippon Paper Group Integrated Report 2023 CS : Corporate Website

Universal Standards

	Disclosure	Places mentioned	Omission		
			Part omitted	Reason	Explanation
GRI 2: General Disclosures 2021					
1. The organization and its reporting practices					
2-1	Organizational details	ESG : Contact for Publication and Inquiries (P.1) SR : Status of Affiliated Companies (P.7-9)			
2-2	Entities included in the organization's sustainability reporting	ESG : Scope of Organizations Covered (P.1)			
2-3	Reporting period, frequency and contact point	ESG : Period Covered, Contact for Publication and Inquiries (P.1)			
2-4	Restatements of information	N/A			
2-5	External assurance	No external assurance			
2. Activities and workers					
2-6	Activities, value chain and other business relationships	ESG : Sustainable Procurement of Raw Materials (P.13-16) Stable Supply of Products, Enhanced Safety (P.49-51) IR : Net Sales by Business / Net Sales by Region / Number of Employees by Business (P.9) Important Management Resources (P.18-19)			
2-7	Employees	ESG : Statue of Regarding Employment, Recruitment, etc. (P.59-60)			
2-8	Workers who are not employees	ESG : Statue of Regarding Employment, Recruitment, etc. (P.59-60)			

3. Governance					
2-9	Governance structure and composition	ESG : Enhancement of Corporate Governance (P.3-7) IR : Directors and Audit & Supervisory Board Members (P.42-43) Skill Matrix of Directors (P.45)			
2-10	Nomination and selection of the highest governance body	ESG : Personnel & Remuneration Advisory Committee (P.4) Composition of the Board of Directors (P.5-6)			
2-11	Chair of the highest governance body	ESG : Board of Directors (P.3)			
2-12	Role of the highest governance body in overseeing the management of impacts	ESG : Sustainability Management (P.2) Communication with Stakeholders (P.12) IR : Important Issues (Materiality) to Achieve the Group Mission (P.22-25)			
2-13	Delegation of responsibility for managing impacts	ESG : Personnel & Remuneration Advisory Committee (P.4)			
2-14	Role of the highest governance body in sustainability reporting	ESG : Sustainability Management (P.2) IR : Important Issues (Materiality) to Achieve the Group Mission (P.22-25)			
2-15	Conflicts of interest	ESG : Enhancement of Corporate Governance (P.3-7) IR : Directors and Audit & Supervisory Board Members (P.42-43)			
2-16	Communication of critical concerns	ESG : Corporate Governance Structure, Board of Directors (P.3) IR : Important Issues (Materiality) to Achieve the Group Mission (P.22-25)			
2-17	Collective knowledge of the highest governance body	ESG : Successor to the President. Policy for Training of Directors and Audit & Supervisory Board Members (P.6) IR : Skill Matrix of Directors (P.45)			
2-18	Evaluation of the performance of the highest governance body	IR : Assessment of Board Effectiveness (P.47)			
2-19	Remuneration policies	ESG : Policy for Determining Remuneration for Directors and Audit & Supervisory Board Members (P.6-7)			

2-20	Process to determine remuneration	ESG : Personnel & Remuneration Advisory Committee (P.4) Policy for Determining Remuneration for Directors and Audit & Supervisory Board Members (P.6-7) IR : Assessment of Board Effectiveness (P.47)			
2-21	Annual total compensation ratio	–	Annual total compensation ratio	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
4. Strategy, policies and practices					
2-22	Statement on sustainable development strategy	IR : Message from the President (P.10-15)			
2-23	Policy commitments	ESG : Respect for Human Rights (P.53-55) The Nippon Paper Group Human Rights Policy (P.84-85)			
2-24	Embedding policy commitments	ESG : Sustainable Procurement of Raw Materials (P.13-15) Respect for Human Rights (P.53-55) Principles and Basic Policies Concerning Raw Materials Procurement (P.81-82)			
2-25	Processes to remediate negative impacts	ESG : Basic Policy (P.10) Whistleblower System (Remedial Measures) (P.11) Remedy Mechanism (P.55)			
2-26	Mechanisms for seeking advice and raising concerns	ESG : Whistleblower System (Remedial Measures) (P.11)			
2-27	Compliance with laws and regulations	ESG : Promotion Structure, Preventing Corruption (P.10) Promotion Structure (P.21) Environment-related Fines and Penalties (P.24)			
2-28	Membership associations	ESG : Principal Organization Memberships (P.70)			
2-29	Approach to stakeholder engagement	ESG : Communication with Stakeholders (P.12)			
2-30	Collective bargaining agreements	ESG : Industrial Relations (P.63)			

GRI3 : Material Topics 2021					
3-1	Process to determine material topics	IR : Formulation Process (P.23)			
3-2	List of material topics	IR : Important Issues (Materiality) to Achieve the Group Mission (P.22)			
3-3	Management of material topics	IR : Progress of Initiative Themes for Materiality and the 2030VISION (P.24-25)			

Topic Standards

	Disclosure	Places mentioned	Omission		
			Part omitted	Reason	Explanation
GRI201 : Economic Performance 2016					
201-1	Direct economic value generated and distributed	CS : FACT BOOK2022			
201-2	Financial implications and other risks and opportunities due to climate change	ESG : Response to TCFD (P.30-38)			
201-3	Defined benefit plan obligations and other retirement plans	SR : Retirement benefits (P.103-104) Defined Contribution Plan (P.105)			
201-4	Financial assistance received from government	–	Financial assistance received from government	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
GRI202 : Market Presence 2016					
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	–	Ratios of standard entry level wage by gender compared to local minimum wage	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
202-2	Proportion of senior management hired from the local community	ESG : Number of Employees by Region (P.59)			

GRI203 : Indirect Economic Impacts 2016					
203-1	Infrastructure investments and services supported	ESG : Initiatives in the Energy Business (P.27)			
203-2	Significant indirect economic impacts	ESG : Main Activities for Coexistence with Communities and Society, and Social Contribution Activities. List of Main Activities for Coexistence with Communities and Society and Social Contribution Activities (P.67) IR : Progress of Initiative Themes for Materiality and the 2030VISION (P.24-25)			
GRI204 : Procurement Practices 2016					
204-1	Proportion of spending on local suppliers	ESG : Geographic Breakdown of Woodchips for Paper Manufacture (P.16)			
GRI205 : Anti-corruption 2016					
205-1	Operations assessed for risks related to corruption	ESG : Promotion Structure, Preventing Corruption (P.10)			
205-2	Communication and training about anti-corruption policies and procedures	ESG : Promotion Structure, Preventing Corruption (P.10) Employee Training and Education (P.11)			
205-3	Confirmed incidents of corruption and actions taken	ESG : Preventing Corruption (P.10)			
GRI206 : Anti-competitive Behavior 2016					
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	ESG : Preventing Corruption (P.10)			

GRI207 : Tax 2019					
207-1	Approach to tax	–	Approach to tax	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
207-2	Tax governance, control, and risk management	–	Tax governance, control, and risk management	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
207-3	Stakeholder engagement and management of concerns related to tax	–	Stakeholder engagement and management of concerns related to tax	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
207-4	Country-by-country reporting	–	Country-by-country reporting	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.

GRI301 : Materials 2016					
301-1	Materials used by weight or volume	ESG : Balance of Materials (P.47-48)			
301-2	Recycled input materials used	ESG : Initiatives for Using Wastepaper (P.39) Balance of Materials (P.47-48)			
301-3	Reclaimed products and their packaging materials	–	Reclaimed products and their packaging materials	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.

GRI302 : Energy 2016					
302-1	Energy consumption within the organization	–	Energy consumption within the organization	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
302-2	Energy consumption outside of the organization	–	Energy consumption outside of the organization	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
302-3	Energy intensity	–	Energy intensity	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
302-4	Reduction of energy consumption	–	Reduction of energy consumption	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
302-5	Reductions in energy requirements of products and services	–	Reductions in energy requirements of products and services	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
GRI303 : Water and Effluents 2018					
303-1	Interactions with water as a shared resource	ESG : Effective Management of Water Resources (P.40-41)			
303-2	Management of water discharge-related impacts	ESG : Effective Management of Water Resources (P.40-41)			
303-3	Water withdrawal	ESG : Balance of Materials (P.47-48)			
303-4	Water discharge	ESG : Balance of Materials (P.47-48)			
303-5	Water consumption	ESG : Balance of Materials (P.47-48)			

GRI304 : Biodiversity 2016					
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	ESG : Preservation of Biodiversity (P.44-45)			
304-2	Significant impacts of activities, products, and services on biodiversity	ESG : Preservation of Biodiversity (P.44-45)			
304-3	Habitats protected or restored	ESG : Preservation of Biodiversity (P.44-45)			
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	ESG : CASE STUDY/Preserving Blakiston's Fish Owl Habitat while Pursuing Business Activities, CASE STUDY/Supporting the Association for the Protection of Activities of the Shirane-aoi (P.45)			
GRI305 : Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	ESG : Balance of Materials (P.47-48)			
305-2	Energy indirect (Scope 2) GHG emissions	ESG : Balance of Materials (P.47-48)			
305-3	Other indirect (Scope 3) GHG emissions	ESG : GHG Emissions (Scope3) (P.27)			
305-4	GHG emissions intensity	ESG : Balance of Materials in the Pulp and Paper Businesses in Japan (P.48)			
305-5	Reduction of GHG emissions	ESG : Response to Climate Change (P.26-29) Balance of Materials (P.47-48)			
305-6	Emissions of ozone-depleting substances (ODS)	–	Emissions of ozone-depleting substances (ODS)	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESG : Balance of Materials (P.47-48)			
GRI306 : Waste 2020					
306-1	Waste generation and significant waste-related impacts	ESG : Promotion of Resource Circulation (P.39) Waste Reduction (P.41)			
306-2	Management of significant waste-related impacts	ESG : Promotion of Resource Circulation (P.39) Waste Reduction (P.41)			
306-3	Waste generated	ESG : Waste Generated and Final Waste Disposal (P.41)			
306-4	Waste diverted from disposal	ESG : Balance of Materials (P.47-48)			
306-5	Waste directed to disposal	ESG : Balance of Materials (P.47-48)			

GRI307 : Environmental Compliance 2016

307-1	Non-compliance with environmental laws and regulations	ESG : Environment-related* Fines and Penalties (P.24)			
-------	--	---	--	--	--

GRI308 : Supplier Environmental 2016

308-1	New suppliers that were screened using environmental criteria	ESG : Sustainable Procurement of wood Resources (P.13-15)			
308-2	Negative environmental impacts in the supply chain and actions taken	ESG : Sustainable Procurement of wood Resources (P.13-15)			

GRI401 : Employment 2016

401-1	New employee hires and employee turnover	ESG : Statue of Regarding Employment, Recruitment, etc. (P.59)			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	ESG : Improving Its Working Environment for Diverse Work Style (P.56)			
401-3	Parental leave	ESG : Status of Use of Systems Related to Childbirth, Childcare, and Nursing Care (P.57)			

GRI402 : Labor/Management Relations 2016

402-1	Minimum notice periods regarding operational changes	-	Minimum notice periods regarding operational changes	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
-------	--	---	--	--	---

GRI403 : Occupational Health and Safety 2018					
403-1	Occupational health and safety management system	ESG : Promotion of Occupational Safety and Health (P.64-66)			
403-2	Hazard identification, risk assessment, and incident investigation	ESG : Promotion of Occupational Safety and Health (P.64-66)			
403-3	Occupational health services	ESG : Efforts regarding Health and Hygiene, Initiatives Related to Safety and Disaster Prevention (P.65)			
403-4	Worker participation, consultation, and communication on occupational health and safety	ESG : Promotion Structure, Occupational Safety and Health Management System (P.64)			
403-5	Worker training on occupational health and safety	ESG : Employee Training and Education (P.66)			
403-6	Promotion of worker health	ESG : Efforts regarding Health and Hygiene (P.65)			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG : Promotion Structure, Occupational Safety and Health Management System (P.64)			
403-8	Workers covered by an occupational health and safety management system	ESG : Occupational Safety and Health Management System (P.64)			
403-9	Work-related injuries	ESG : Occupational Accidents (P.66)			
403-10	Work-related ill health	ESG : Occupational Accidents (P.66)			
GRI404 : Training and Education 2016					
404-1	Average hours of training per year per employee	ESG : Provision of Education and Training (P.62)			
404-2	Programs for upgrading employee skills and transition assistance programs	ESG : Priority Initiatives in Human Resources Development (P.62)			
404-3	Percentage of employees receiving regular performance and career development reviews	ESG : Fair Evaluation and Compensation (P.63)			
GRI405 : Diversity and Equal Opportunity 2016					
405-1	Diversity of governance bodies and employees	ESG : Composition of the Board of Directors (P.5) Statue of Regarding Employment, Recruitment, etc. (P.59)			
405-2	Ratio of basic salary and remuneration of women to men	ESG : Other Employment-related Information (P.60)			
GRI406 : Non-discrimination 2016					
406-1	Incidents of discrimination and corrective actions taken	ESG : Whistleblower System (P.11)			

GRI407 : Freedom of Association and Collective Bargaining 2016					
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	ESG : Respect for Human Rights (P.53-55)			
GRI408 : Child Labor 2016					
408-1	Operations and suppliers at significant risk for incidents of child labor	ESG : Respect for Human Rights (P.53-55)			
GRI409 : Forced or Compulsory Labor 2016					
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	ESG : Respect for Human Rights (P.53-55)			
GRI410 : Security Practices 2016					
410-1	Security personnel trained in human rights policies or procedures	ESG : Education and Training (P.55)			
GRI411 : Rights of Indigenous Peoples 2016					
411-1	Incidents of violations involving rights of indigenous peoples	ESG : Sustainable Procurement of Raw Materials (P.13-15) Respect for Human Rights (P.53-55)			
GRI413 : Local Communities 2016					
413-1	Operations with local community engagement, impact assessments, and development programs	ESG : Communication with Stakeholders (P.12) Engaging in Environmental Communication and Active Information Disclosure (P.25) Coexistence with Local Communities and Society (P.67-68)			
413-2	Operations with significant actual and potential negative impacts on local communities	ESG : Communication with Stakeholders (P.12) Engaging in Environmental Communication and Active Information Disclosure (P.25) Coexistence with Local Communities and Society (P.67-68)			
GRI414 : Supplier Social Assessment 2016					
414-1	New suppliers that were screened using social criteria	–	New suppliers that were screened using social criteria	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
414-2	Negative social impacts in the supply chain and actions taken	ESG : Sustainable Procurement of Raw Materials (P.13-15)			

GRI415 : Public Policy 2016					
415-1	Political contributions	ESG : Political Contribution Amount (P.70)			
GRI416 : Customer Health and Safety 2016					
416-1	Assessment of the health and safety impacts of product and service categories	ESG : Stable Supply of Products, Enhanced Safety (P.49-51)			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	ESG : Occurrence of Product Incidents (P.50)			
GRI417 : Marketing and Labeling 2016					
417-1	Requirements for product and service information and labeling	ESG : Forest Certification (P.13) Eco Rail Mark Certifications (P.28)			
417-2	Incidents of non-compliance concerning product and service information and labeling	–	Incidents of non-compliance concerning product and service information and labeling	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.
417-3	Incidents of non-compliance concerning marketing communications	ESG : Preventing Corruption (P.10)			
GRI418 : Customer Privacy 2016					
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	–	Substantiated complaints concerning breaches of customer privacy and losses of customer data	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publication for FY2024.