

# GRI Content Index

Statement of use | Nippon Paper Industries has reported sustainability information with reference to the GRI Standards for the period from April 1, 2023 to March 31, 2024 (FY2023).

GRI 1 used | GRI 1: Foundation 2021

[ESG : NIPPON PAPER GROUP ESG Databook 2024](#)

[SR : Securities Report \(FY2023\)\(Japanese version only\)](#)

[IR : NIPPON PAPER GROUP Integrated Report 2024](#)

[FB : FACT BOOK 2024](#)

[CGR : Corporate Governance Report](#)

## Universal Standards

Disclosure		Places mentioned	Part omitted	Omission	
				Reason	Explanation
<b>GRI 2: General Disclosures 2021</b>					
<b>1. The organization and its reporting practices</b>					
2-1	Organizational details	ESG : Contact for Publication and Inquiries (P.1) SR : Subsidiaries and Affiliates (P.7-9)			
2-2	Entities included in the organization's sustainability reporting	ESG : Scope of Organizations Covered (P.1) SR : Subsidiaries and Affiliates (P.7-9)			
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			
<b>2. Activities and workers</b>					
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.52-54) IR : At a Glance (P.65) Promotion of Resource Circulation (P.31) Internal and External Collaboration in R&D (P.37) Social and Relationship Capital (P.42-43) FB : Overview of Business (P.2)			
2-7	Employees	ESG : Statute of Regarding Employment, Recruitment, etc. (P.62-63)			
2-8	Workers who are not employees	ESG : Statute of Regarding Employment, Recruitment, etc. (P.62-63)			
<b>3. Governance</b>					
2-9	Governance structure and composition	ESG : Enhancement of Corporate Governance (P.3-7) IR : Directors and Audit & Supervisory Board Members (P.50-51) Skill Matrix of Directors (P.53) CGR : Organizational Composition and Operation (P.13-22)			
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) Corporate Governance Structure (P.3-4) Communication with Stakeholders (P.12) IR : Important Issues (Materiality) to Realize the Group Mission (P.44-47)			
2-13	Delegation of responsibility for managing impacts	ESG : Personnel & Remuneration Advisory Committee (P.4) Composition of the Board of Directors (P.5-6)			
2-14	Role of the highest governance body in sustainability reporting	ESG : Sustainability Management (P.2) Corporate Governance Structure (P.3-4) IR : Important Issues (Materiality) to Realize the Group Mission (P.44-47)			
2-15	Conflicts of interest	ESG : Composition of the Board of Directors (P.5-6) IR : Directors and Audit & Supervisory Board Members (P.50-51) Cross-Shareholdings (P.56)			
2-16	Communication of critical concerns	ESG : Corporate Governance Structure (P.3-4) Promotion Structure (Risk Management) (P.8) Promotion Structure (Compliance) (P.10)			
2-17	Collective knowledge of the highest governance body	ESG : Composition of the Board of Directors (P.5-6) IR : Skill Matrix of Directors (P.53)			
2-18	Evaluation of the performance of the highest governance body	IR : Assessment of Board Effectiveness (P.55)			
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 : Personnel & Remuneration Advisory Committee / Policy on Determination of Remuneration, etc. for Directors and Audit & Supervisory Board Members (P.54)			

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 FY2025.
4. Strategy, policies and practices					
2-22	Statement on sustainable development strategy	IR : Message from the President (P.8-13)			
2-23	Policy commitments	ESG : Respect for Human Rights (P.56-58) NIPPON PAPER GROUP Human Rights Policy (P.88-89) Principles and Basic Policies Concerning Raw Materials Procurement (P.85-86)			
2-24	Embedding policy commitments	ESG : Sustainable Procurement of Raw Materials (P.13-16) Respect for Human Rights (P.53-55)			
2-25	Processes to remediate negative impacts	ESG : Compliance (P.10-11) Communication with Stakeholders other than Investors (P.12) Remedy Mechanism (P.58) IR : Compliance (P.56)			
2-26	Mechanisms for seeking advice and raising concerns	ESG : Whistleblower System (Remedial Measures) (P.11)			
2-27	Compliance with laws and regulations	ESG : Preventing Corruption (P.10) Strengthening Environmental Compliance (P.24-25) Occurrence of Product Incidents (P.53) Remedy Mechanism (P.58) Occupational Accidents (P.69)			
2-28	Membership associations	ESG : Principal Organization Memberships (P.74)			
5. Stakeholder engagement					
2-29	Approach to stakeholder engagement	ESG : Communication with Stakeholders (P.12) IR : Social and Relationship Capital (P.42-43)			
2-30	Collective bargaining agreements	ESG : Industrial Relations (P.66)			
GRI3 : Material Topics 2021					
3-1	Process to determine material topics	IR : Important Issues (Materiality) to Realize the Group Mission (P.44-47)			
3-2	List of material topics	IR : Important Issues (Materiality) to Realize the Group Mission (P.44-47)			
3-3	Management of material topics	ESG : Basic Policy (P.2,3,8,10,12,13,17,21,26,39,41,45,52,55,56,59,61,67,70) Corporate Governance Structure (P.3) Promotion Structure (P.2,8,10,13,21,52,56,67,70) IR : Important Issues (Materiality) to Realize the Group Mission (P.44-47)			

## Topic Standards

			Omission		
	Disclosure	Places mentioned	Part omitted	Reason	Explanation
GRI201 : Economic Performance 2016					
201-1	Direct economic value generated and distributed	ESGDB : Environmental Accounting (Domestic) (P.49) Social Contribution Activity Expenses (P.72) IR : Eleven-Year Financial Summary (P.72-73) SR : Key Financial Data and Trends (P.2-3) Employees (P.10-11) Consolidated Financial Statements (P.77-122)			
201-2	Financial implications and other risks and opportunities due to climate change	ESG : Information Disclosures Based on TCFD (P.30-38)			
201-3	Defined benefit plan obligations and other retirement plans	SR : Retirement benefits (P.107-109) Retirement and Pension Plans (P.107-109)			
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 FY2025.
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 FY2025.
202-2	Proportion of senior management hired from the local community	ESG : Number of Overseas Employees (P.62)			

GRI203 : Indirect Economic Impacts 2016					
203-1	Infrastructure investments and services supported	ESG : Initiatives in the Energy Business (P.27) Establishment of a System to Respond to Earthquakes and Other Disasters (P.54)			
203-2	Significant indirect economic impacts	ESG : List of Main Activities for Coexistence with Communities and Society and Social Contribution Activities (P.70) IR : Progress of Initiative Themes for Materiality and the 2030VISION (P.46-47) Progress on Medium-Term Business Plan 2025, 2030VISION (P.66-67)			
GRI204 : Procurement Practices 2016					
204-1	Proportion of spending on local suppliers	ESG : Geographic Breakdown of Wood chips for Paper Manufacture (P.16)			
GRI205 : Anti-corruption 2016					
205-1	Operations assessed for risks related to corruption	ESG : Risk Management Activities (P.9)			
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 FY2025.
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 FY2025.
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 FY2025.
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 FY2025.
GRI301 : Materials 2016					
301-1	Materials used by weight or volume	ESG : Balance of Materials (P.50-51)			
301-2	Recycled input materials used	ESG : Initiatives for Using Wastepaper (P.39) Balance of Materials (P.50-51)			
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 FY2025.

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 FY2025.
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 FY2025.
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 FY2025.
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 FY2025.
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 FY2025.
GRI303 : Water and Effluents 2018					
303-1	Interactions with water as a shared resource	ESG : Effective Management of Water Resources (P.41-42)			
303-2	Management of water discharge-related impacts	ESG : Effective Management of Water Resources (P.41-42)			
303-3	Water withdrawal	ESG : Balance of Materials (P.50-51)			
303-4	Water discharge	ESG : Balance of Materials (P.50-51)			
303-5	Water consumption	ESG : Balance of Materials (P.50-51)			
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 : Sustainable Forest Management (P.17-20) Preservation of Biodiversity (P.45-48)			
304-2	Significant impacts of activities, products, and services on biodiversity	ESG : Sustainable Forest Management (P.17-20) Preservation of Biodiversity (P.45-48)			
304-3	Habitats protected or restored	ESG : Sustainable Forest Management (P.17-20) Preservation of Biodiversity (P.45-48)			
304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	ESG : Preserving Blakiston's Fish Owl Habitat while Pursuing Timber Production Business Collaborating with the Wild Bird Society of Japan (P.46) / Supporting the Activities of the "Association for the Protection of Shirane-aoi" (P.46)			
GRI305 : Emissions 2016					
305-1	Direct (Scope 1) GHG emissions	ESG : Balance of Materials (P.50-51)			
305-2	Energy indirect (Scope 2) GHG emissions	ESG : Balance of Materials (P.50-51)			
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.51)			
305-5	Reduction of GHG emissions	ESG : Response to Climate Change (P.26-38) Balance of Materials (P.50-51) IR : Response to Climate Change (P.27-28) Progress of Initiative Themes for Materiality and the 2030VISION (P.46-47)			
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 FY2025.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	ESG : Balance of Materials (P.50-51)			
GRI306 : Waste 2020					
306-1	Waste generation and significant waste-related impacts	ESG : Promotion of Resource Circulation (P.39-40) Waste Reduction (P.42)			
306-2	Management of significant waste-related impacts	ESG : Promotion of Resource Circulation (P.39-40) Waste Reduction (P.42) IR : Waste Reduction (P.29)			
306-3	Waste generated	ESG : Waste Reduction (P.42)			
306-4	Waste diverted from disposal	ESG : Balance of Materials (P.50-51)			
306-5	Waste directed to disposal	ESG : Waste Reduction (P.42) Balance of Materials (P.50-51) IR : Waste Reduction (P.29)			
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	–	New suppliers that were screened using environmental 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 FY2025.
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 : Statute of Regarding Employment, Recruitment, etc. (P.62-63)			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	–	Benefits provided to full-time employees that are not provided to temporary or part-time employees	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 FY2025.
401-3	Parental leave	ESG : Status of Use of Systems Related to Childbirth, Childcare, and Nursing Care (P.60)			
GRI402 : Labor/Management Relations 2016					
402-1	Minimum notice periods regarding operational changes	ESG : Industrial Relations (P.66)			
GRI403 : Occupational Health and Safety 2018					
403-1	Occupational health and safety management system	ESG : Promotion of Occupational Safety and Health (P.67-69)			
403-2	Hazard identification, risk assessment, and incident investigation	ESG : Respect for Human Rights (P.56-58) Promotion of Occupational Safety and Health (P.67-69)			
403-3	Occupational health services	ESG : Efforts regarding Health and Hygiene / Initiatives Related to Safety and Disaster Prevention (P.68)			
403-4	Worker participation, consultation, and communication on occupational health and safety	ESG : Promotion Structure / Occupational Safety and Health Management System (P.67)			
403-5	Worker training on occupational health and safety	ESG : Training and Education for Employees, etc. (P.69)			
403-6	Promotion of worker health	ESG : Efforts regarding Health and Hygiene (P.68)			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	ESG : Promotion of Occupational Safety and Health (P.67-69)			
403-8	Workers covered by an occupational health and safety management system	ESG : Promotion of Occupational Safety and Health (P.67-69)			
403-9	Work-related injuries	ESG : Occupational Accidents (P.69)			
403-10	Work-related ill health	ESG : Occupational Accidents (P.69)			
GRI404 : Training and Education 2016					
404-1	Average hours of training per year per employee	ESG : Provision of Education and Training (P.65)			
404-2	Programs for upgrading employee skills and transition assistance programs	ESG : Human Resources Development (P.64-65) IR : Human Resource Development (P.33)			
404-3	Percentage of employees receiving regular performance and career development reviews	ESG : Fair Evaluation and Compensation (P.66)			
GRI405 : Diversity and Equal Opportunity 2016					
405-1	Diversity of governance bodies and employees	ESG : Composition of the Board of Directors (P.5) Statute of Regarding Employment, Recruitment, etc. (P.62-63) IR : Directors and Audit & Supervisory Board Members (P.50-51)			
405-2	Ratio of basic salary and remuneration of women to men	ESG : Other Employment-related Information (P.63) SR : Employees (P.10-11)			
GRI406 : Non-discrimination 2016					
406-1	Incidents of discrimination and corrective actions taken	ESG : Whistleblower System (P.11) Remedy Mechanism / Other Initiatives (P.58)			
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.56-58) IR : Respect for Human Rights (P.62-63)			
GRI408 : Child Labor 2016					
408-1	Operations and suppliers at significant risk for incidents of child labor	ESG : Respect for Human Rights (P.56-58) IR : Respect for Human Rights (P.62-63)			
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.56-58) IR : Respect for Human Rights (P.62-63)			
GRI410 : Security Practices 2016					
410-1	Security personnel trained in human rights policies or procedures	–	Security personnel trained in human rights policies or procedures	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 FY2025.

GRI411 : Rights of Indigenous Peoples 2016					
411-1	Incidents of violations involving rights of indigenous peoples	ESG : Sustainable Procurement of Raw Materials (P.13-16) Remedy Mechanism (P.58)			
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.70-72)			
413-2	Operations with significant actual and potential negative impacts on local communities	ESG : Communication with Stakeholders (P.12) Promotion of Overseas Plantation Business (P.19-20) Engaging in Environmental Communication and Active Information Disclosure (P.25)			
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 FY2025.
414-2	Negative social impacts in the supply chain and actions taken	ESG : Sustainable Procurement of Raw Materials (P.13-16)			
GRI415 : Public Policy 2016					
415-1	Political contributions	ESG : Political Contribution Amount (P.74)			
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.52-54)			
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	ESG : Occurrence of Product Incidents (P.53)			
GRI417 : Marketing and Labeling 2016					
417-1	Requirements for product and service information and labeling	ESG : Procurement of wood Resources / 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 FY2025.
417-3	Incidents of non-compliance concerning marketing communications	—	Incidents of non-compliance concerning marketing communications	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 FY2025.
GRI418 : Customer Privacy 2016					
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	ESG : Personal Information Protection (P.10)			