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

IR : NIPPON PAPER GROUP Integrated Report 2024 FB : FACT BOOK 2024 CGR : Corporate Governance Report

ESG : NIPPON PAPER GROUP ESG Databook 2024 SR : Securities Report (FY2023)(Japanese version only)

Universal Standards

0111701	sal Standards		Omission				
	Disclosure	Places mentioned	Part omitted	Reason	Explanation		
GRI 2: G	eneral Disclosures 2021		I full officed	Reason	Explanation		
	organization and its reporting practices						
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					
2. Activ	ities 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.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 : Statue of Regarding Employment, Recruitment, etc. (P.62-63)					
2-8	Workers who are not employees	ESG : Statue of Regarding Employment, Recruitment, etc. (P.62-63)					
3. Gove	ernance		<u> </u>				
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)					
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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 publification for FY2025.
4. Strat	egy, 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)			
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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. Stake	eholder 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 : Ma	aterial 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 publification 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 publification for FY2025.
202-2	Proportion of senior management hired from the local community	ESG : Number of Overseas Employees (P.62)			

GRI203 : I	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 : I	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: ⁻					
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 publification 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 publification 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 publification 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 publification for FY2025.

GRI301 : I	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	-	products and their packaging	This information is	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publification for FY2025.		

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320-5 Reductions in energy requirements of products and services of products and services of products and services of products and services of the strange o	.02-4	Reduction of energy consumption	-	energy	is currently	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publification for FY2025.
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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) 306-3 Waste generated ESG : Waste Reduction (P.42) 306-4 Waste diverted from disposal ESG : Waste Reduction (P.42) 306-5 Waste directed to disposal ESG : Waste Reduction (P.42) 306-5 Waste directed to disposal ESG : Waste Reduction (P.42)			ESG : Balance of Materials (P.50-51)			
306-1related impactsWaste Reduction (P.42)306-2Management of significant waste-related impactsESG : Promotion of Resource Circulation (P.39-40) Waste Reduction (P.42) IR : Waste Reduction (P.29)Sole						
306-2 Management of significant waste-related impacts Waste Reduction (P.42) IR : Waste Reduction (P.29) Imagement of significant waste-related impacts 306-3 Waste generated ESG : Waste Reduction (P.42) Imagement of significant waste-related impacts 306-4 Waste diverted from disposal ESG : Balance of Materials (P.50-51) Imagement of significant waste-related impacts 306-5 Waste directed to disposal ESG : Waste Reduction (P.42) Balance of Materials (P.50-51) Imagement of significant waste-related impacts 306-5 Waste directed to disposal Imagement of significant waste-related impacts Imagement of significant waste-related impacts			Waste Reduction (P.42)			
306-4 Waste diverted from disposal ESG : Balance of Materials (P.50-51) Image: Constant of Con	iUb-2		Waste Reduction (P.42)			
306-5 Waste directed to disposal ESG : Waste Reduction (P.42) Balance of Materials (P.50-51) IR : Waste Reduction (P.29)	06-3	Waste generated	ESG : Waste Reduction (P.42)			
306-5 Waste directed to disposal Balance of Materials (P.50-51) IR : Waste Reduction (P.29)	06-4	Waste diverted from disposal				
	,06-5	Waste directed to disposal	Balance of Materials (P.50-51)			
GRI307 : Environmental Compliance 2016	RI307 : Er	nvironmental Compliance 2016				
307-1 Non-compliance with environmental laws and regulations ESG : Environment-related Fines and Penalties (P.24)	iU/-1	-	ESG : Environment-related Fines and Penalties (P.24)			

GRI308:5	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 publification for FY2025.			
308-2	Negative environmental impacts in the supply chain and actions taken	ESG : Sustainable Procurement of wood Resources (P.13-15)						

GRI401 : E	Employment 2016				
401-1	New employee hires and employee turnover	ESG : Statue 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	etc. (P.62-63)	Benefits provided to full-time employees that are not provided to temporary or	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publification for FY2025.
		ESG : Status of Use of Systems Related to Childbirth,	part-time employees		
401-3	Parental leave	Childcare, and Nursing Care (P.60)			
GRI402 : L	_abor/Management Relations 2016			ī	
402-1	Minimum notice periods regarding operational changes	ESG : Industrial Relations (P.66)			
GRI403 : 0	Occupational Health and Safety 2018			1	
403-1	Occupational health and safety	ESG : Promotion of Occupational Safety and Health			
403-2	management system Hazard identification, risk assessment, and incident investigation	(P.67-69) 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 : 1	Training and Education 2016		-	I	T
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) Statue 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	ESG : Other Employment-related Information (P.63)			
	women to men Non-discrimination 2016	SR : Employees (P.10-11)	1		
406-1	Incidents of discrimination and corrective	ESG : Whistleblower System (P.11)			
	actions taken Freedom of Association and Collective Bard	Remedy Mechanism / Other Initiatives (P.58)			
GR1407 : F 407-1	Operations and suppliers in which the right to freedom of association and collective	ESG : Respect for Human Rights (P.56-58) IR : Respect for Human Rights (P.62-63)			
GRI408 :-	bargaining may be at risk Child Labor 2016		1		
408-1	Operations and suppliers at significant risk	ESG : Respect for Human Rights (P.56-58)			
	for incidents of child labor	IR : Respect for Human Rights (P.62-63)			
GRI409 : F 409-1	Forced or Compulsory Labor 2016 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)			
GRI4 <u>10 : S</u>	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 publification 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 publification 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 publification for FY2025.
417-3	Incidents of non-compliance concerning marketing communications	-	Incidents of non- compliance concerning marketing communication s	This information is currently unavailable.	We will improve our information disclosure using GRI Standards with a view to completing this in time for our publification 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)			