

Comparative Table with GRI Standards

Daio Paper Corporation reports in accordance with the Core option of the GRI Sustainability Reporting Standards (GRI Standards) 2020 to ensure appropriate information disclosure as a responsible corporate activity. In complying with the GRI Standards, we identified 26 material items (26 in Column B) by linking the standards (34 in Column A) by category (Economic GRI 200 Series, Environmental GRI 300 Series, and Social GRI 400 Series) with the 10 materiality themes identified when the Sustainability Vision was established. The 26 materiality items (B: 26 items) were identified.

※: Core items defined in the GRI Standards (M): Key issues defined by Daio Paper Corporation

A	GRI Standards	Disclosure Items	Disclosure information	B
GRI102: Disclosure Items 2016				
1. Organization Profile				
	102-1*	Name of the organization	Company Profile	
	102-2*	Activities, brands, products, and services	Businesses information	
			Product information	
	102-3*	Location of the organization's headquarters	Company Profile	
	102-4*	Location of operations	Key Locations	
			Consolidated Subsidiaries	
	102-5*	Ownership and legal form	Company Profile	
	102-6*	Markets served	Company Profile	
			Annual Securities Report/Quarterly Report	
			Segment information	
	102-7*	Scale of the organization	Company Profile	
			Annual Securities Report/Quarterly Report	
			Performance Highlights (Financial Trends)	
	102-8*	Information on employees and other workers	Diversity promotion data (Only Japanese)	
			Annual Securities Report/Quarterly Report	
	102-9*	Supply chain	*Sustainable raw material procurement" including the supply chain	
	102-10*	Significant changes to the organization and its supply chain	※N/A	
102-11*	Precautionary Principle or approach	Daio Paper Group Sustainability Vision		
		Identification of materiality		
		Annual Securities Report/Quarterly Report		
		Corporate governance		
102-12*	External initiatives	Status of Participation in External Initiatives		
102-13*	Membership of associations	Status of Participation in External Initiatives		
2. Strategy				
	102-14*	Statement from senior decision-maker	Message from the President	
	102-15	Key impacts, risks, and opportunities	Message from the President	
			Business risks	
			TCFD (Risk/Opportunity Analysis)	
			Annual Securities Report/Quarterly Report	
3. Ethics & Integrity				
	102-16*	Values, principles, standards, and norms of behavior	Group Credo (Company Motto, Management Philosophy, Code of Conduct)	
	102-17	Mechanisms for advice and concerns about ethics	Group Credo (Company Motto, Management Philosophy, Code of Conduct)	
			Daio Paper Group Human Rights Policy	
			Compliance	
4. Governance				
	102-18*	Governance structure	Corporate governance	
	102-19	Delegating authority	Annual Securities Report/Quarterly Report	
			Corporate Governance Guidelines	
			Corporate governance	
	102-20	Executive-level responsibility for economic, environmental, and social topics	Corporate governance	
			Annual Securities Report/Quarterly Report	
Integrated report				

A	GRI Standards	Disclosure Items	Disclosure information	B
	102-21	Consulting stakeholders on economic, environmental, and social topics	Initiatives for Local Communities IR activity policy and activity system Annual Securities Report/Quarterly Report Corporate Governance Guidelines	
	102-22	Composition of the highest governance body and its committees	Corporate governance Annual Securities Report/Quarterly Report	
	102-23	Chair of the highest governance body	Corporate governance Annual Securities Report/Quarterly Report	
	102-24	Nominating and selecting the highest governance body	Corporate Governance Report Annual Securities Report/Quarterly Report	
	102-25	Conflicts of interest	Corporate Governance Report Annual Securities Report/Quarterly Report	
	102-26	Role of highest governance body in setting purpose, values, and strategy	Annual Securities Report/Quarterly Report Corporate Governance Report Corporate governance Sustainability promotion system	
	102-27	Collective knowledge of highest governance body	Corporate Governance Report Corporate governance	
	102-28	Evaluating the highest governance body's performance	Sustainability promotion system Corporate governance	
	102-29	Identifying and managing economic, environmental, and social impacts	Identification of materiality Corporate governance Business risks	
	102-30	Effectiveness of risk management processes	Business risks Corporate governance Annual Securities Report/Quarterly Report	
	102-31	Review of economic, environmental, and social topics	Identification of materiality Corporate governance Annual Securities Report/Quarterly Report	
	102-32	Highest governance body's role in sustainability reporting	Sustainability promotion system	
	102-33	Communicating critical concerns	Corporate governance	
	102-34	Nature and total number of critical concerns	Corporate Governance Report	
	102-35	Remuneration policies	Corporate Governance Report Annual Securities Report/Quarterly Report	
	102-36	Process for determining remuneration	Corporate Governance Report Annual Securities Report/Quarterly Report	
	102-37	Stakeholders' involvement in remuneration	Corporate Governance Guidelines	
	102-38	Annual total compensation ratio	Annual Securities Report/Quarterly Report	
	102-39	Percentage increase in annual total compensation ratio	※One reason for not disclosing is the risk of falling under a duty of confidentiality with the employment contractor.	
5. Stakeholder Engagement				
	102-40*	List of stakeholder groups	Corporate Governance Guidelines	
	102-41*	Collective bargaining agreements	※Information to be disclosed during FY2023.	
	102-42*	Identifying and selecting stakeholders	Corporate Governance Guidelines	
	102-43*	Approach to stakeholder engagement	Corporate Governance Guidelines	
	102-44*	Key topics and concerns raised	Corporate Governance Guidelines	
Reporting Practices				
	102-45*	Entities included in the consolidated financial statements	Annual Securities Report/Quarterly Report	
	102-46*	Defining report content and topic Boundaries	Integrated Report Editorial Policy	
	102-47*	List of material topics	Identification of materiality	
	102-48*	Restatements of information	Notice of Change in CO2 Absorption Calculation Formula for Afforestation (Only Japanese)	

A	GRI Standards	Disclosure Items	Disclosure information	B
	102-49*	Changes in reporting	※N/A	
	102-50*	Reporting period	Integrated report target period	
	102-51*	Date of most recent report	Integrated report publication date	
	102-52*	Reporting cycle	Integrated report publication history	
	102-53*	Contact point for questions regarding the report	Integrated Report Inquiries	
	102-54*	Claims of reporting in accordance with the GRI Standards	Claims of reporting in accordance with the GRI Standards	
	102-55*	GRI content index	Content index (Refer to GRI index)	
	102-56*	External assurance	Status of Participation in External Initiatives	
GRI 103 : Management Approach 2016				
	103-1	Explanation of the material topic and its Boundary	Identification of materiality	
	103-2	The management approach and its components	Sustainability Vision	
			Acquisition status of ISO14001	
			Daio Paper Group SDGs Procurement Guidelines	
			Status of Participation in External Initiatives	
			Education and training system (Only Japanese)	
			Initiatives for diversity	
			Compliance	
	103-3	Evaluation of the management approach	Sustainability promotion system	
			Corporate Governance Guidelines	
GRI 200 Series: Economy				
1 GRI 201: Economic Performance 2016				
	201-1	Direct economic value generated and distributed	Annual Securities Report/Quarterly Report	
	201-2	Financial implications and other risks and opportunities due to climate change	TCFD Endorsement Statement	
			TCFD scenario analysis results and TCFD-compliant information disclosure	
			Annual Securities Report/Quarterly Report	
	201-3	Defined benefit plan obligations and other retirement plans	Annual Securities Report/Quarterly Report	
			(No more than the information in the annual report is disclosed)	
201-4	Financial assistance received from government	Annual Securities Report/Quarterly Report		
2 GRI 202: Market Presence 2016				
	202-1	Ratios of standard entry level wage by gender compared to local minimum wage	※Information to be disclosed during FY2023.	
	202-2	Proportion of senior management hired from the local community	—	
3 GRI 203 : Indirect Economic Impacts 2016				
	203-1	Infrastructure investments and services supported	Annual Securities Report/Quarterly Report	
	203-2	Significant indirect economic impacts	Annual Securities Report/Quarterly Report	
4 GRI 204 : Procurement Practices 2016 (M)				1
	204-1	Proportion of spending on local suppliers	Supply chain management (Only Japanese)	
5 GRI 205 : Anti-corruption 2016 (M)				2
	205-1	Operations assessed for risks related to corruption	—	
	205-2	Communication and training about anti-corruption policies and procedures	—	
	205-3	Confirmed incidents of corruption and actions taken	※N/A	
6 GRI 206 : Anti-competitive Behavior 2016 (M)				3
	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	—	
7 GRI 207 : Tax 2019				
	207-1	Approach to tax	—	
	207-2	Tax governance,control, and risk management	—	
	207-3	Stakeholder engagement and management of concerns related to tax	—	
	207-4	Country-by-country reporting	Annual Securities Report/Quarterly Report	
GRI 300 : Environment				
8 GRI 301 : Materials 2016 (M)				4
	301-1	Materials used by weight or volume	Material flow	
	301-2	Recycled input materials used	Transition of recovered paper utilization rate	

A	GRI Standards	Disclosure Items	Disclosure information	B
	301-3	Reclaimed products and their packaging materials	Promoting the use of hard-to-recycle recovered paper	
9	GRI 302 : Energy 2016 (M)			5
	302-1	Energy consumption within the organization	Changes in energy consumption	
	302-2	Energy consumption outside of the organization	GHG emissions (SCOPE1+2)	
	302-3	Energy intensity	GHG emission intensity	
	302-4	Reduction of energy consumption	Changes in energy consumption	
	302-5	Reductions in energy requirements of products and services	※Information to be disclosed during FY2022	
10	GRI 303 : Water and Effluents 2018 (M)			6
	303-1	Interactions with water as a shared resource	Trends in water consumption and wastewater Trends in basic unit of water for irrigation	
	303-2	Management of water discharge-related impacts	Data related to water quality Conservation of water resources	
	303-3	Water withdrawal	Transition of water consumption	
	303-4	Water discharge	Change in amount of wastewater	
	303-5	Water consumption	Water resource consumption	
11	GRI 304 : Biodiversity 2016 (M)			7
	304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	Breeding and release of the rare freshwater fish "Kawabata Moroko" Efforts to Conserve Biodiversity Support for Keidanren Biodiversity Declaration Initiative	
	304-2	Significant impacts of activities, products, and services on biodiversity	Efforts to Conserve Biodiversity	
	304-3	Habitats protected or restored	Conservation activities for endangered species	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	※N/A	
12	GRI 305 : Emissions 2016 (M)			8
	305-1	Direct (Scope 1) GHG missions	GHG emissions Scope 1	
	305-2	Energy indirect (Scope 2) GHG emissions	GHG emissions Scope 2	
	305-3	Other indirect (Scope 3) GHG emissions	※Information to be disclosed during FY2022	
	305-4	GHG emissions intensity	GHG emission intensity	
	305-5	Reduction of GHG emissions	Sustainability Vision	
	305-6	Emissions of ozone-depleting substances (ODS)	※N/A	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Environmental load (atmospheric) data	
13	GRI 306 : Waste 2020 (M)			9
	306-1	Waste generation and significant waste-related impacts	Realize zero waste emission Recycling of Paper Resources Recycled filler Reducing the Amount of Incinerated Effluent Sludge Ash Supporting Environmental Recycling Efforts to reduce the amount of final disposal of industrial waste	
	306-2	Management of significant waste-related impacts	Realize zero waste emission Recycling of Paper Resources Recycled filler Reducing the Amount of Incinerated Effluent Sludge Ash Supporting Environmental Recycling Efforts to reduce the amount of final disposal of industrial waste	
	306-3	Waste generated	Realize zero waste emission Recycling of Paper Resources Recycled filler Reducing the Amount of Incinerated Effluent Sludge Ash Supporting Environmental Recycling Efforts to reduce the amount of final disposal of industrial waste	

A	GRI Standards	Disclosure Items	Disclosure information	B
	306-4	Waste diverted from disposal	Realize zero waste emission	
			Recycling of Paper Resources	
			Recycled filler	
			Reducing the Amount of Incinerated Effluent Sludge Ash	
			Supporting Environmental Recycling	
			Efforts to reduce the amount of final disposal of industrial waste	
	306-5	Waste directed to disposal	Realize zero waste emission	
			Recycling of Paper Resources	
			Recycled filler	
			Reducing the Amount of Incinerated Effluent Sludge Ash	
			Supporting Environmental Recycling	
			Efforts to reduce the amount of final disposal of industrial waste	
14 GRI 307 : Environmental Compliance 2016 (M)				10
307-1	Non-compliance with environmental laws and regulations	※N/A		
15 GRI 308 : Environmental Compliance 2016 (M)				11
308-1	New suppliers that were screened using environmental criteria	SDGs Procurement Guidelines Survey Results		
308-2	Negative environmental impacts in the supply chain and actions taken	SDGs Procurement Guidelines Survey Results		
GRI 400シリーズ GRI 400 : Social Initiatives				
16 GRI 401 : Employment 2016				
401-1	New employee hires and employee turnover	Diversity promotion data (Only Japanese)		
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	※Information to be disclosed during FY2023.		
401-3	Parental leave	Diversity promotion data (Only Japanese)		
17 GRI 402 : Labor Management Relations 2016				
402-1	Minimum notice periods regarding operational changes	—		
18 GRI 403 : Labor Management Relations 2018 (M)				12
403-1	Occupational health and safety management system	Daio Paper Group Safety and Health Activity Policy		
403-2	Hazard identification, risk assessment, and incident investigation	Safety and health system		
403-3	Occupational health services	Efforts for occupational safety and health		
403-4	Worker participation, consultation, and communication on occupational health and safety	Efforts for occupational safety and health		
403-5	Worker training on occupational health and safety	Efforts for occupational safety and health		
403-6	Promotion of worker health	health management		
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Safety and health system		
		Trends in lost-workday frequency rate		
403-8	Workers covered by an occupational health and safety management system	Creating a Safe and Secure Workplace		
403-9	Work-related injuries	Trends in lost-workday frequency rate		
403-10	Work-related ill health	Efforts at factories		
19 GRI 404 : Training and Education 2016 (M)				13
404-1	Average hours of training per year per employee	※Information to be disclosed during FY2023		
404-2	Programs for upgrading employee skills and transition assistance programs	※Information to be disclosed during FY2023		
404-3	Percentage of employees receiving regular performance and career development reviews	—		
20 GRI 405 : Diversity and Equal Opportunity 2016 (M)				14
405-1	Diversity of governance bodies and employees	List of Officers		
		Initiatives for diversity		
405-2	Ratio of basic salary and remuneration of women to men	※Information to be disclosed during FY2023.		
		Annual Securities Report/Quarterly Report		
21 GRI 406 : Non-discrimination (M)				15
406-1	Incidents of discrimination and corrective actions taken	※Information to be disclosed during FY2023.		

A	GRI Standards	Disclosure Items	Disclosure information	B
22	GRI 407 : Freedom of Association and Collective Bargaining 2016 (M)			16
	407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	※Information to be disclosed during FY2023.	
23	GRI 408 : Child Labor 2016 (M)			17
	408-1	Operations and suppliers at significant risk for incidents of child labor	※Information to be disclosed during FY2023.	
24	GRI 409 : Forced or Compulsory Labor 2016 (M)			18
	409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	※Information to be disclosed during FY2023.	
25	GRI 410 : Security Practices 2016			
	410-1	Security personnel trained in human rights policies or procedures	—	
26	GRI 411 : Rights of Indigenous People 2016			
	411-1	Incidents of violations involving rights of indigenous peoples	※N/A	
27	GRI 412 : Human Rights Assessment 2016 (M)			19
	412-1	Operations that have been subject to human rights reviews or impact assessments	※Information to be disclosed during FY2023.	
	412-2	Employee training on human rights policies or procedures	※Information to be disclosed during FY2023.	
	412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening	—	
28	GRI 413 : Local Communities 2016 (M)			20
	413-1	Operations with local community engagement, impact assessments, and development programs	Domestic: Initiatives for Local Communities Overseas: Initiatives for Local Communities	
	413-2	Operations with significant actual and potential negative impacts on local communities	—	
29	GRI 414 : Supplier Social Assessment 2016 (M)			21
	414-1	New suppliers that were screened using social criteria	—	
	414-2	Negative social impacts in the supply chain and actions taken	SDGs Procurement Guidelines Survey Results	
30	GRI 415 : Public Policy 2016 (M)			22
	415-1	Political contributions	—	
31	GRI 416 : Customer Health and Safety 2016 (M)			23
	416-1	Assessment of the health and safety impacts of product and service categories	—	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	※No applicable cases (FY2021)	
32	GRI 417 : Marketing and Labeling 2016 (M)			24
	417-1	Requirements for product and service information and labeling	—	
	417-2	Incidents of non-compliance concerning product and service information and labeling	※No applicable cases (FY2021)	
	417-3	Incidents of non-compliance concerning marketing communications	※No applicable cases (FY2021)	
33	GRI 418 : Customer Privacy 2016 (M)			25
	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	※N/A	
34	GRI 419 : Socioeconomic Compliance 2016 (M)			26
	419-1	Non-compliance with laws and regulations in the social and economic area	※No applicable cases (FY2021)	

※Websites for annual reports may vary from year to year. Please contact us if you have any questions.

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