

**Staples, Inc. GRI Content Index - Reporting "in accordance" with Core**

<b>GENERAL STANDARD DISCLOSURES</b>			
<b>General Standard Disclosures</b>		<b>Page / Response</b>	<b>External Assurance</b>
<b>STRATEGY AND ANALYSIS</b>			
G4-1	Statement from senior-most decision maker	<a href="#">CEO Letter</a>	None
<b>ORGANIZATIONAL PROFILE</b>			
G4-3	Name of organization	Staples, Inc.	None
G4-4	Primary brands, products, and services	<a href="#">About Staples</a>	None
G4-5	Location of headquarters	Framingham, MA; United States	None
G4-6	Number and names of countries with significant operations	<a href="#">About Staples</a>	None
		<a href="#">Country-specific carbon emissions data reported in CDP Climate response</a>	
		<a href="#">Performance Summary</a>	
G4-7	Nature of ownership and legal form	<a href="#">Staples 2015 Annual Report</a>	None
G4-8	Markets served	<a href="#">About Staples</a>	None
G4-9	Scale of organization	<a href="#">Staples 2015 Annual Report</a>	None
G4-10	Workforce diversity statistics	<a href="#">Reporting Details (see 'Workforce Data' PDF for details)</a>	None
G4-11	Percentage of total employees covered by collective bargaining agreements	Less than 5%	None
G4-12	Supply chain description	<a href="#">Sustainable Products</a>	None
G4-13	Changes to organization's size, structure, ownership, supply chain	<a href="#">Staples 2015 Annual Report</a>	None
G4-14	How precautionary principle is addressed	<a href="#">Environmental Strategy</a>	None
G4-15	External social, economic, environmental commitments	<a href="#">Reporting Details (see Stakeholder Engagement section)</a>	None
		<a href="#">Sustainable Products (multi-stakeholder groups)</a>	
G4-16	Advocacy association memberships	<a href="#">Reporting Details (see Stakeholder Engagement section)</a>	None
		<a href="#">2015 Political Contributions Disclosure</a>	
<b>IDENTIFIED MATERIAL ASPECTS AND BOUNDARIES</b>			
G4-17	Entities included in financial statements	<a href="#">Staples 2015 Annual Report</a>	None
G4-18	Process for defining report content	<a href="#">Reporting Details (see 'Description of Report Development Approach' PDF)</a>	None
G4-19	Material aspects identified	<a href="#">Reporting Details (see 'Description of Report Development Approach' PDF)</a>	None
G4-20	Material aspects boundaries - internal	<a href="#">Reporting Details (see 'Description of Report Development Approach' PDF)</a>	None
G4-21	Material aspects boundaries - external	<a href="#">Reporting Details (see 'Description of Report Development Approach' PDF)</a>	None
G4-22	Impacts of any restatements	<a href="#">Goals &amp; Performance (see 'Performance Summary' PDF for details of re-statements)</a>	None
G4-23	Changes in Scope and Aspect boundaries	No significant changes in scope or aspect boundaries compared to what was reported in previous year	None
<b>STAKEHOLDER ENGAGEMENT</b>			
G4-24	List of stakeholders engaged	<a href="#">Reporting Details</a>	None
G4-25	Basis for selection of stakeholders	<a href="#">Reporting Details</a>	None
G4-26	Approach to stakeholder engagement	<a href="#">Reporting Details</a>	None
G4-27	Key topics and concerns raised by stakeholders	<a href="#">Reporting Details (see 'Description of Report Development Approach' PDF)</a>	None
		<a href="#">Reporting Details (see 'GRI Index' for references to management approach to key topics)</a>	None
<b>REPORT PROFILE</b>			
G4-28	Reporting period	Fiscal Year 2015 (Feb 2015 -Jan 2016)	None
G4-29	Date of most recent previous report	Fiscal Year 2014 (Feb 2014 -Jan 2015)	None
G4-30	Reporting cycle	Annual	None
G4-31	Contact person for report questions	Investor Relations Department, investor@staples.com, 1-800-468-7751	None
G4-32	GRI details	Report prepared 'In Accordance - Core'.	None
		<a href="#">Reporting Details (see 'GRI Index')</a>	
G4-33	External assurance policy and practice	Staples does not current externally assure this report	None

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<b>GOVERNANCE</b>			
G4-34	Governance structure of organization	<a href="#">Corporate Governance</a>	None
G4-37*	Processes for consultation between stakeholders and the highest governance body on economic, environmental and social topics	<a href="#">Reporting Details (see Shareholder/Investors section under Stakeholder Engagement)</a>	None
G4-51*	Remuneration policies for the highest governance body and senior executives	<a href="#">Staples 2015 Annual Report</a>	None
		<a href="#">Governance (see Corporate Governance Fact Sheet)</a>	
		<a href="#">CDP Climate Questionnaire response</a>	
<b>ETHICS AND INTEGRITY</b>			
G4-56	Organization's values, principles, standards and norms of behavior	<a href="#">Ethics</a>	None
G4-57*	Internal and external mechanisms for seeking advice on ethical and lawful behavior	<a href="#">Ethics</a>	None
		Staples EthicsLink is hosted by a third-party vendor. Reports can be filed (externally or internally) by phone or web in all locations where we do business, in the native language. Anonymous reporting is an option.	
G4-58*	Internal and external mechanisms for reporting concerns about unethical or unlawful behavior	<a href="#">Ethics</a>	None
		Staples EthicsLink is hosted by a third-party vendor. Reports can be filed (externally or internally) by phone or web in all locations where we do business, in the native language. Anonymous reporting is an option.	

\* While not required to report 'In Accordance - Core', these disclosures are included to share information about how Staples manages the Governance & Ethics issues identified in our recent materiality assessment.

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SPECIFIC STANDARD DISCLOSURES																																
Material Aspects (from G-19)		DMA / Indicators *	Omissions	External Assurance																												
<b>ECONOMIC</b>																																
<i>Economic Performance</i>																																
EC-1	Direct economic value generated and distributed	<a href="#">Staples 2015 Annual Report</a> <a href="#">CDP Climate Questionnaire response</a>		None																												
EC-2	Financial Implications and other risks and opportunities for the organization's activities due to climate change	<a href="#">Staples 2015 Annual Report</a> <a href="#">Performance Summary (see Community &amp; Giving numbers)</a> <a href="#">Corporate Governance (see Political Contribution Disclosure FY 15)</a> <a href="#">CDP Climate Questionnaire response</a>		None																												
<i>Market Presence</i>																																
EC-5	Ratios of standard entry level wage by gender compared to local minimum wage at significant locations of operation	<p>Staples hires associates into all facets of its operations around the globe from local communities.</p> <p>Staples has reported these ratios here for North America, which represents our most significant operations. On average across all lowest entry level positions in North America, Staples is paying 12% above minimum wage.</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th colspan="4">Average ratio of entry level wage to minimum wage in North America</th> </tr> <tr> <th></th> <th>Male</th> <th>Female</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>US retail</td> <td>113%</td> <td>113%</td> <td>113%</td> </tr> <tr> <td>Canada retail</td> <td>102%</td> <td>102%</td> <td>102%</td> </tr> <tr> <td>US supply chain and customer service</td> <td>141%</td> <td>144%</td> <td>143%</td> </tr> <tr> <td>Canada supply chain and customer service</td> <td>133%</td> <td>133%</td> <td>133%</td> </tr> <tr> <td><b>Total</b></td> <td><b>111%</b></td> <td><b>113%</b></td> <td><b>112%</b></td> </tr> </tbody> </table>	Average ratio of entry level wage to minimum wage in North America					Male	Female	Total	US retail	113%	113%	113%	Canada retail	102%	102%	102%	US supply chain and customer service	141%	144%	143%	Canada supply chain and customer service	133%	133%	133%	<b>Total</b>	<b>111%</b>	<b>113%</b>	<b>112%</b>		None
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<b>Total</b>	<b>111%</b>	<b>113%</b>	<b>112%</b>																													
<i>Procurement Practices</i>																																
EC-9	Proportion of spending on local suppliers at significant locations of operation	<a href="#">Sustainable Products &amp; Services page</a> <a href="#">Supplier Diversity</a>		None																												
<b>ENVIRONMENT</b>																																
<i>Materials</i>																																
EN-1	Materials used by weight or volume	<a href="#">Sustainable Products page</a> <a href="#">Recycling &amp; Eco-Services page</a> <a href="#">Ethical Sourcing page</a>		None																												
EN-2	Percentage of materials used that are recycled input materials	We estimate based on recycled content data that we collect per product that roughly 35% of the total weight of products we sell contain some amount of post-consumer recycled content material. We report on the sales of products with post-consumer recycled content in our Performance Summary.		None																												

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<i>Energy</i>		<a href="#">Renewable Energy &amp; Efficiency page</a>		
		<a href="#">CDP Climate Questionnaire response</a>		
EN-3	Energy consumption with the organization	<a href="#">CDP Climate Questionnaire response</a>		None
		<a href="#">Performance Summary</a>		
		<a href="#">Renewable Energy &amp; Efficiency page</a>		
EN-5	Energy intensity	<a href="#">Performance Summary</a>		None
		<a href="#">Renewable Energy &amp; Efficiency page</a>		
EN-6	Reduction of energy consumption	<a href="#">CDP Climate Questionnaire response</a>		None
		<a href="#">Performance Summary</a>		
		<a href="#">Renewable Energy &amp; Efficiency page</a>		
<i>Water</i>		<a href="#">CDP Water Questionnaire responses</a>		
		<a href="#">Performance Summary</a>		
EN-8	Total water withdrawal by source	<a href="#">CDP Water Questionnaire responses</a>		None
		<a href="#">Performance Summary</a>		
<i>Emissions</i>		<a href="#">Renewable Energy &amp; Efficiency page</a>		
		<a href="#">CDP Climate Questionnaire response</a>		
EN-15	Direct greenhouse gas (GHG) emissions (scope 1)	<a href="#">CDP Climate Questionnaire response</a>		None
		<a href="#">Performance Summary</a>		
EN-16	Energy indirect greenhouse gas (GHG) emissions (scope 2)	<a href="#">CDP Climate Questionnaire response</a>		None
		<a href="#">Performance Summary</a>		
EN-18	Greenhouse gas (GHG) emissions intensity	<a href="#">CDP Climate Questionnaire response</a>		None
		<a href="#">Performance Summary</a>		
EN-19	Reduction of greenhouse gas (GHG) emissions	<a href="#">CDP Climate Questionnaire response</a>		None
		<a href="#">Performance Summary</a>		
		<a href="#">Renewable Energy &amp; Efficiency page</a>		
<i>Effluents and Waste</i>		<a href="#">Reducing Operational Waste page</a>		
		<a href="#">Recycling &amp; Eco-Services page</a>		
		<a href="#">Recycling Services page</a>		
EN-23	Total weight of waste by type and disposal method	<a href="#">Performance Summary</a>		None
		<a href="#">Reducing Operational Waste page</a>		
EN-25	Weight of transported, imported, exported or treated waste deemed hazardous	<a href="#">Performance Summary</a>		None
		<a href="#">Reducing Operational Waste page</a>		

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Material Aspects (from G-19)		DMA / Indicators *	Omissions	External Assurance
<i>Products and Services</i>		<a href="#">Sustainable Products page</a>		
EN-27	Extent of impact mitigation of environmental impacts of products and services	Staples has done EIO LCA work to determine which categories of products we sell have the largest impacts to focus our sustainable product efforts. And while imperfect, we track sales of products with more than 45 environmental features, many of which we believe based on third party research tend to result in lower environmental and social burdens. For example, incorporation of recycled content tends to reduce environmental burdens in most product categories and Energy Star technology items are designed to be 25% more efficient than non-certified products and therefore reduce air pollution and carbon impacts. We report on the sales of these items in our Performance Summary. To actually quantify in a credible way the reduced impact of the sales of these products requires a massive expenditure of resources and collaboration across the supply chain that does not yet exist. We look to scientific research and LCA studies that are ongoing to determine which design choices tend to lead to better environmental and social outcomes.		None
EN-28	Percentage of products sold and their packaging materials that are reclaimed by category	We looked at our sales of products in 2015 in the US, our largest market, and determined that 37% of our unit sales are paper items that can be recycled in municipal programs. Roughly 10% of items sold are technology related items that while not recyclable at curb side can be recycled at free retail take back programs like at Staples, Goodwill, or Best Buy as well as through some municipal programs. So a total of 47% of items can be recycled through these programs. Another 10% of items we sell are consumable items like food or cleaners where the product is used. The remaining 43% of items sold are mixed material items that are not readily recyclable. Staples does offer mail back recycling solutions for a fee through partner Terracycle for hard to recycle wastes like binders, office supplies, and kitchen wastes.		None
<i>Transport</i>		<a href="#">Renewable Energy &amp; Efficiency page</a>		
EN-30	Significant environmental impacts of transporting products and other goods and materials for the organization's operations, and transporting members of the workforce	<a href="#">Renewable Energy &amp; Efficiency page</a> <a href="#">Sustainable Products page</a> <a href="#">Performance Summary</a>		None
<i>Supplier Environmental Assessment</i>		<a href="#">Sustainable Products page</a> <a href="#">Ethical Sourcing page</a>		
EN-32	Percentage of new suppliers that were screened using environmental criteria	All new Staples Brand suppliers are audited if they are located in high risk locations.		None
EN-33	Significant actual and potential negative environmental impacts in the supply chain and actions taken	<a href="#">Ethical Sourcing page</a> <a href="#">Sustainable Products page</a> While Staples does audit all Own brand suppliers in high-risk regions against the Staples Supplier Code of Conduct, which does contain environmental protection provisions, we do not publicly disclose detailed results from audits (i.e., whether suppliers were not compliant with environmental aspects).		None
<b>SOCIAL</b>				
<i>Employment</i>		<a href="#">Reporting Details (see 'Workforce Data' PDF for details)</a>		
LA-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees, by significant locations of operation	<a href="#">Reporting Details (see 'Workforce Data' PDF for details)</a>		None
<i>Occupational Health and Safety</i>		<a href="#">Reporting Details (see 'Workforce Data' PDF for details)</a>		
LA-6	Type of injury and rates of injury, occupational diseases, lost days and absenteeism, and total number of work-related facilities, by region and by gender	<a href="#">Reporting Details (see 'Workforce Data' PDF for details)</a>		None
<i>Training and Education</i>		<a href="#">Careers &amp; Growth page</a> <a href="#">Employee Groups &amp; Mentoring page</a> <a href="#">Reporting Details (see 'Workforce Data' PDF for details)</a>		
LA-10	Programs for skills management and lifelong learning that support the continued employability of employees and assist them in managing career endings	<a href="#">Careers &amp; Growth page</a> <a href="#">Employee Groups &amp; Mentoring page</a> <a href="#">Reporting Details (see 'Workforce Data' PDF for details)</a>		None

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Material Aspects (from G-19)		DMA / Indicators *	Omissions	External Assurance
<i>Diversity and Equal Opportunity</i>		<a href="#">Employer Groups &amp; Mentoring page</a>		
		<a href="#">Diversity Talent Acquisition &amp; Development page</a>		
LA-12	Composition of governance bodies and breakdown of employees per employee category	<a href="#">Reporting Details (see 'Workforce Data' PDF for details)</a>		None
<i>Labor Practices Grievance Mechanisms</i>		Employees and others who engage with Staples associates including employees of suppliers to Staples can submit labor and ethical concerns through the third-party managed EthicsPoint system. They system is available to anyone with an Internet connection and concerns can be submitted anonymously if desired. In addition to this process, employees can work with HR to raise specific concerns across a variety of areas if they are not comfortable discussing with their management.		
LA-16	Number of grievances about labor practices filed, addressed and resolved through formal grievance mechanisms	We do not report on this publicly.		None
<i>Child Labor</i>		<a href="#">Ethical Sourcing page</a>		
HR-5	Operations and suppliers identified as having significant risk for incidents of child labor, and measures taken to contribute to the effective abolition of child labor	Given that we are a retailer/re-seller and the location of our operations, we do not have significant risks for forced or compulsory labor in our own operations. We do expect all suppliers to align with the Staples Supplier Code of Conduct (which includes forced or compulsory labor provisions), and audit Own Brand suppliers in high risk regions against this Code. We include the Supplier Code of Conduct in our agreements with name brand suppliers, but do not audit these suppliers.		None
<i>Forced or Compulsory Labor</i>		<a href="#">Ethical Sourcing page</a>		
HR-6	Operations and suppliers identified as having significant risk for incidents of forced or compulsory labor, and measures to contribute to the elimination of all forms of forced or compulsory labor	Given that we are a retailer/re-seller and the location of our operations, we do not have significant risks for forced or compulsory labor in our own operations. We do expect all suppliers to align with the Staples Supplier Code of Conduct (which includes forced or compulsory labor provisions), and audit Own Brand suppliers in high risk regions against this Code. We include the Supplier Code of Conduct in our agreements with name brand suppliers, but do not audit these suppliers.		None
<i>Supplier Human Rights Assessment</i>		<a href="#">Ethical Sourcing page</a>		
		<a href="#">Social Accountability &amp; Supply Chain Transparency</a>		
HR-10	Percentage of new suppliers that were screened using human rights criteria	All new Staples Brand suppliers are audited if they are located in high risk locations.		None
HR-11	Significant actual and potential negative human rights impacts in the supply chain and actions taken	While Staples does audit all Own brand suppliers in high-risk regions against the Staples Supplier Code of Conduct, which does contain human rights provisions, we do not publicly disclose detailed results from audits (i.e., whether suppliers were not compliant with human rights aspects).		None
<i>Supplier Assessment for Impacts on Society</i>		<a href="#">Conflict Minerals Policy page</a>		
		<a href="#">Ethical Sourcing page</a>		
		<a href="#">Social Accountability &amp; Supply Chain Transparency</a>		
SO-10	Significant actual and potential negative impacts on society in the supply chain and actions taken	<a href="#">Conflict Minerals Policy page</a>		None
		<a href="#">Ethical Sourcing page</a>		
		<a href="#">Social Accountability &amp; Supply Chain Transparency</a>		
<i>Product and Service Labeling</i>		<i>DMA here</i>		
PR-3	Type of product and service information required by the organization's procedures for product and service information and labeling, and percentage of significant produce and service categories subject to such information requirements	We do not report on this publicly.		None
<i>Customer Privacy</i>		<a href="#">Corporate Policies &amp; Programs page</a>		
PR-8	Total number of substantiated complaints regarding breaches of customer privacy and losses of customer data	We do not report on this publicly.		None

\* To address the Disclosures on Management Approach requirement, we include discussion of why these Aspects are material in our 'Discussion of Report Development Process' PDF (see our Reporting Details page) as well as throughout our website and report content.