

# SASB CONTENT INDEX



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## STATEMENT OF USE

Mercer reports the Sustainability Accounting Standards Board (SASB) disclosure topics and metrics for the “Pulp and Paper Products”, “Forestry Management” and “Building Products & Furnishings” Standards.

## References

[2024 Sustainability Report](#)



# Pulp and Paper Products

Mercer's "Pulp and Paper Products" disclosure is specific to our pulp mill operations in Canada and Germany, unless stated otherwise.

Code	Accounting Metric	Location/ Commentary
Greenhouse Gas Emissions		
RR-PP-110a.1	Gross global Scope 1 emissions	<p>Gross global scope 1 emissions for Mercer's pulp group: 408,193 tCO<sub>2</sub>e (226 kg CO2e/ADMT).</p> <p>In 2024, 100% of our pulp mill scope 1 GHG emissions in both Germany and Canada are covered by the European Union Emissions Trading Scheme (EU ETS) or the Environment and Climate Change Canada Greenhouse Gas Reporting Program.</p> <p>See our Climate Change section (<a href="#">page 28</a>) and Performance Data Tables (<a href="#">page 79</a>).</p>
RR-PP-110a.2	Discussion of long-term and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	See our Climate Change section ( <a href="#">page 28</a> ).
Air Quality		
RR-PP-120a.1	NOx (excluding N <sub>2</sub> O)	Please see our Air Quality section ( <a href="#">page 50</a> ).
	SO <sub>2</sub> (SOx)	Please see our Air Quality section ( <a href="#">page 50</a> ).
	Volatile organic compounds (VOCs)	VOCs are not a material air pollutant for Mercer and are not currently reported as part of our Sustainability Report. Certain VOCs are disclosed annually in our report to Canada's National Pollutant Release Inventory for our Canadian operations which is available online through the National Pollutant Release Inventory data search.

Code	Accounting Metric	Location/ Commentary
Air Quality		
RR-PP-120a.1	Particulate matter (PM)	Please see our Air Quality section ( <a href="#">page 50</a> ).
	Hazardous Air Pollutants (HAPs)	HAPs are not a material air pollutant for Mercer and are not currently reported as part of our Sustainability Report. Certain HAPs are disclosed annually in our report to Canada's National Pollutant Release Inventory for our Canadian operations which is available online through the National Pollutant Release Inventory data search.
Energy Management		
RR-PP-130a.1	Total energy consumed	Total net energy consumed by Mercer's pulp group: 44,309,169 GJ <sup>1,2</sup> See our Energy Management section ( <a href="#">page 38</a> ) and Performance Data Tables ( <a href="#">page 79</a> ) for Mercer's consolidated and Mercer's pulp segment energy use.
	Percentage grid electricity	Percentage of energy from purchased grid electricity for Mercer's pulp group: 0.3%.
	Percentage from biomass	Percentage of energy from biomass and pulping liquor for Mercer's pulp group: 83%.
	Percentage from other renewable energy	Percentage of energy from other renewable energy for Mercer's pulp group: 0%.
Water Management		
RR-PP-140a.1	Total water withdrawn	See our Water Management section ( <a href="#">page 47</a> ).
	Total water consumed	See our Water Management section ( <a href="#">page 47</a> ).
	Percentage of each in regions with High or Extremely High Baseline Water Stress	High Water Stress Region – Water Withdrawal: 9% High Water Stress Region – Water Consumption: 19% See our Water Management section ( <a href="#">page 47</a> ).
RR-PP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	See our Water Management section ( <a href="#">page 47</a> ).

<sup>1</sup> In calculating energy consumption from fuels and biofuels, Mercer has used lower heating values, also known as net calorific values, to align with and prepare for future reporting requirements set forth by the European Corporate Sustainability Reporting Directive (CSRD).

<sup>2</sup> Equivalent to 12,308,103 MWh as reported in Mercer's 2024 Sustainability Report.

Code	Accounting Metric	Location/ Commentary
Supply Chain Management		
RR-PP-430a.1	Percentage of wood fiber sourced from (1) third-party certified forestlands and percentage to each standard and (2) meeting other fiber sourcing standards and percentage to each standard	<p>In 2024, 63% of our pulp mill fiber was from PEFC or SFI certified sources and 4% was from FSC certified sources.</p> <p>See our <a href="#">Certificates</a> on our website.</p>
RR-PP-430a.2	Amount of recycled and recovered fiber procured	<p>Mercer’s pulp group produces virgin pulp that utilizes wood fiber residuals that are generated at Mercer-owned sawmills and third-party sawmills as byproducts of the lumber manufacturing process.</p> <p>Please see our section Circular Bioeconomy and Resource Use (<a href="#">page 42</a>).</p>
Activity Metrics		
RR-PP-000.A	Pulp Production	<p>In 2024, Mercer produced 1,843.1 thousand air dried metric tonnes (‘000 ADMTs’) of bleached and unbleached kraft pulp (includes production from Mercer’s joint venture with Cariboo Pulp &amp; Paper up until March 2024).</p> <p>Pulp production in 2024 from Mercer’s four wholly-owned pulp mills: 1,804.3 thousand (‘000 ADMTs’).</p>
RR-PP-000.B	Paper production	Not applicable as Mercer does not produce paper.
RR-PP-000.C	Total wood fiber sourced	In 2024, our pulp operations sourced approximately 1.8 million air-dried metric tonnes (“ADMTs”) of wood fiber (chips and logs).



# Forestry Management

Mercer's "Forestry Management" disclosure is specific to our managed forests in Alberta, Canada. Mercer does not manage forests in the United States or Germany.

Code	Accounting Metric	Location/ Commentary
Ecosystem Services and Impacts		
RR-FM-160a1	Area of forestland certified to a third-party forest management standard, percentage certified to each standard	<p>Mercer holds tenure on 7.3 million hectares of crown forestland in northwestern Alberta, Canada, with 2.7 million hectares of forestland managed by Mercer. Mercer does not own any forestland.</p> <p>100% of Mercer's managed forests are certified to a third-party forest management standard. The proportion certified to each standard is:</p> <ul style="list-style-type: none"><li>SFI Forest Management Standard - 100%</li><li>SFI Fiber Sourcing Standard - 100%</li></ul> <p>See Forest Certification in our Sustainable Forestry and Biodiversity section (<a href="#">page 22</a>).</p>
RR-FM-160a2	Area of forestland with protected conservation status	<p>Mercer currently reports on our forest management practices related to high conservation value features and areas in our managed tenures. No forestlands legally designated as protected occur within Mercer's Forest Management Agreements (FMAs).</p> <p>See Sustainable Forestry and Biodiversity (<a href="#">page 22</a>).</p>
RR-FM-160a3	Area of forestland in endangered species habitat	<p>Our Forest Management Plans (FMPs) report on the area of forestland set aside for conservation purposes that supports biodiversity and species at risk found on our managed landbase. Approximately 48% of Mercer's FMAs are set aside in a continuous reserve network made up of wetlands, riparian areas and uplands for maintaining water quality, water quantity, wildlife travel corridors, and areas for plants and wildlife values by local stakeholders and rights holders.</p>
RR-FM-160a4	Description of approach to optimizing opportunities from ecosystem services provided by forestlands	<p>In 2024, 63% of our pulp mill fiber was from PEFC or SFI certified sources and 4% was from FSC certified sources.</p> <p>See our <a href="#">Certificates</a> on our website.</p>

Code	Accounting Metric	Location/ Commentary
Rights of Indigenous Peoples		
RR-FM-210a1	Area of forestland in Indigenous land	<p>Mercer maintains active engagement and agreements with Indigenous Communities whose traditional use territory overlaps with Mercer’s Forest Management Agreements (FMAs). Mercer does not currently report on area of forestland in Indigenous land. Alberta’s consultation guidelines and Mercer’s <a href="#">Western Canada Indigenous Relations Policy</a> inform our approach to engaging with 17 First Nations and Métis Settlement communities in Alberta. Indigenous consultation is a fundamental aspect of the preparation of Mercer’s Forest Management Plans (FMPs) and we recognize Indigenous values in our forest management practices.</p> <p>See Sustainable Forestry and Biodiversity (<a href="#">page 22</a>) and Indigenous Relations (<a href="#">page 63</a>).</p>
RR-FM-210a2	Description of engagement processes and the due diligence practices with respect to human rights, Indigenous rights and the local community	<p>Mercer closely engages with local stakeholders and rights holders in the preparation of our FMPs and on an ongoing basis as part of our forest management practices.</p> <p>See Sustainable Forestry and Biodiversity (<a href="#">page 22</a>) and Indigenous Relations (<a href="#">page 63</a>).</p>
Climate Change Adaptation		
RR-FM-450a1	Description of strategy to manage opportunities for and risks to forest management and timber production presented by Climate Change	See Sustainable Forestry and Biodiversity ( <a href="#">page 22</a> ) and our Task Force on Climate-related Financial Disclosures (TCFD) content index ( <a href="#">page 3</a> ).
Activity Metrics		
RR-FM-000A	Area of forestland owned, leased, and/or managed by the entity	Mercer holds tenure on 7.3 million hectares of crown forestland in northwestern Alberta, Canada, with 2.7 million hectares of forestland under Forest Management Agreements that are managed by Mercer. Mercer does not own any forestland.
RR-FM-000B	Aggregate standing timber inventory	Mercer's actively managed landbase, encompassing both Forest Management Agreements in Alberta, Canada, had a total standing inventory of approximately 224.15 million cubic meters as of the most recent 2019 data available.
RR-FM-000C	Timber harvest volume	The total harvest volume from Mercer’s tenures in Alberta, Canada in the 2024 timber year was approximately 2.001 million cubic meters.



# Building Products and Furnishings

Mercer's "Building Products and Furnishings" disclosure is specific to our solid wood business which includes our lumber production at our Mercer Timber Products and Mercer Torgau sawmills in Germany and our mass timber production at our Mercer Mass Timber facilities in Canada and the United States.

Code	Accounting Metric	Location/ Commentary
Energy Management in Manufacturing		
CG-BF-130a.1	(1) Total energy consumed	Total net energy consumed by Mercer’s solid wood group: 2,397,181 GJ <sup>1</sup> .
	(2) percentage grid electricity	Percentage of net energy consumed that was supplied from grid electricity for Mercer’s solid wood group: 17%.  Note: Mercer’s solid wood segment generates and sells surplus energy to the grid (More electricity is supplied to the grid than is purchased from the grid).
	(3) percentage renewable	Percentage of energy consumed from renewable fuels for Mercer’s solid wood group: 93%.
Management of Chemicals in Products		
CG-BF-250a.1	Discussion of processes to assess and manage risks or hazards associated with chemicals in products	Very few chemicals are utilized in products manufactured by Mercer’s solid wood group. Our sawmills and mass timber facilities adhere to all local and national laws and regulations related to proper chemical handling, storage and disposal. We use a risk-based approach for chemicals management to minimize exposure routes associated with chemical use in our products.
CG-BF-250a.2	Percentage of eligible products meeting volatile organic compound (VOC) emissions and content standards	Mercer manufactures building products made entirely of wood which are not deemed to be a significant source of VOCs.

<sup>1</sup> In calculating energy consumption from fuels and biofuels, Mercer has used lower heating values, also known as net calorific values, to align with and prepare for future reporting requirements set forth by the European Corporate Sustainability Reporting Directive (CSRD).

Code	Accounting Metric	Location/ Commentary
Product Lifecycle Environmental Impacts		
CG-BF-410a.1	Description of efforts to manage product lifecycle impacts and meet demand for sustainable products	Our manufactured solid wood products directly address the demand for sustainable building materials.
		Our German sawmills maintain third-party sustainability certifications.
		Our mass timber products have published Environmental Product Declarations (EPDs) based on lifecycle assessments, and our facilities hold PEFC, SFI, and FSC chain-of-custody certifications.
		We source wood fiber from sustainably managed forests and responsible sources under strict regulatory oversight.
		See our <a href="#">Certificates</a> on our website.
CG-BF-410a.2	(1) Weight of end-of-life material recovered	All wood fiber inputs at our sawmills are utilized in the sawmilling process and on-site energy generation.
	(2) Percentage of recovered materials recycled	<p>In 2024, all Mercer mass timber facilities participated in local metals and used oil recycling programs. Both Mercer Spokane and Mercer Conway recycle empty intermediate bulk containers (IBCs) and Mercer Conway is investigating circular opportunities for its wood waste residuals.</p> <p>Mercer’s solid wood group manufactures long-lived wood-based building products. Mercer does not currently measure the weight or percentage of end-of-life materials recovered for our sawmill and mass timber operations but may address this metric as part of future sustainability reporting requirements.</p>
Wood Supply Chain Management		
CG-BF-430a.1	(1) Total weight of wood fiber materials purchased	In 2024, our solid wood segment purchased approximately 2,286,075 cubic meters of wood fiber.
	(2) Percentage from third-party certified forestland, (3) Percentage by standard, (4) Percentage certified to other wood fiber standards, and (5) Percentage by standard	<p>In 2024, the share of third-party certified fiber purchased by our solid wood segment was 71%. The proportion certified to each standard is:</p> <ul style="list-style-type: none"><li>• PEFC - 93%</li><li>• SFI - 6%</li><li>• FSC - 1%</li></ul>



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