

SASB Comparison Table

Published: September 2024

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

PULP & PAPER PRODUCTS

ACCOUNTING METRIC	CODE	Places mentioned
GreenhouseGas Emissions		
Gross global Scope 1 emissions	RR-PP-110a.1	ESG : Balance of Materials (P.50)
Discussion of long- and short-term strategy or plan to manage Scope 1 emissions, emissions reduction targets, and an analysis of performance against those targets	RR-PP-110a.2	ESG : Response to Climate Change (P.26-38) IR : Response to Climate Change (P.27-28)
Air Quality		
Air emissions of the following pollutants: (1) NOx (excluding N2O), (2) SO2, (3) volatile organic compounds (VOCs), (4) particulate matter (PM), and (5) hazardous air pollutants(HAPs)	RR-PP-120a.1	ESG : Balance of Materials (P.50)
EnergyManagement		
(1) Total energy consumed, (2) percentage grid electricity, (3) percentage from biomass, (4) percentage from other renewable energy and (5) total self-generated energy	RR-PP-130a.1	—
WaterManagement		
(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RR-PP-140a.1	ESG : About Water Risk Evaluation (P.48) Balance of Materials (P.50) IR : Reduction of Environmental Burden (P.29)
Description of water management risks and discussion of strategies and practices to mitigate those risks	RR-PP-140a.2	ESG : Effective Management of Water Resources (P.41-42) IR : Reduction of Environmental Burden (P.29)
Supply Chain Management		
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	RR-PP-430a.1	ESG : Sustainable Procurement of Raw Materials (P.13-16)
Amount of recycled and recovered fiber procured	RR-PP-430a.2	ESG : Information Disclosures Based on TCFD, Promotion of Resource Circulation (P.30-40) Balance of Materials (P.50) IR : Promotion of Resource Circulation (P.31)
ACTIVITY METRIC	CODE	Places mentioned
Pulp production	RR-PP-000.A	ESG : Balance of Materials (P.50)
Paper production	RR-PP-000.B	ESG : Balance of Materials (P.50)
Total wood fiber sourced	RR-PP-000.C	ESG : Balance of Materials (P.50)

FORESTRY MANAGEMENT

ACCOUNTING METRIC	CODE	Places mentioned
EcosystemServices &Impacts		
Area of forestland certified to a third-party forest management standard, percentage certified to each standard	RR-FM-160a.1	ESG : Sustainable Forest Management (P.17-20)
Area of forestland with protected conservation status	RR-FM-160a.2	ESG : Sustainable Forest Management (P.17-20)
Area of forestland in endangered species habitat	RR-FM-160a.3	—
Description of approach to optimizing opportunities from ecosystem services provided by forestlands	RR-FM-160a.4	ESG : Preservation of Biodiversity (P.45-48) IR : Enhancement of Sustainable Forest Resources (P.24-26)
Rights ofIndigenousPeoples		
Area of forestland in indigenous land	RR-FM-210a.1	—
Description of engagement processes and due diligence practices with respect to human rights, indigenous rights, and the local community	RR-FM-210a.2	ESG : Promotion of Overseas Plantation Business (P.19) Respect for Human Rights (P.56-58)
Climate ChangeAdaptation		
Description of strategy to manage opportunities for and risks to forest management and timber production presented by climate change	RR-FM-450a.1	ESG : Response to Climate Change (P.26-38)
ACTIVITY METRIC	CODE	Places mentioned
Area of forestland owned, leased, and/or managed by the entity	RR-FM-000.A	ESG : Sustainable Forest Management (P.17-20)
Aggregate standing timber inventory	RR-FM-000.B	—
Timber harvest volume	RR-FM-000.C	—