

# SASB Comparison Table

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[ESG : NIPPON PAPER GROUP ESG Databook 2025](#)[IR : NIPPON PAPER GROUP Integrated Report 2025](#)

## PULP & PAPER PRODUCTS

ACCOUNTING METRIC	CODE	Places mentioned
<b>GreenhouseGas Emissions</b>		
Gross global Scope 1 emissions	RR-PP-110a.1	ESG : Balance of Materials (P.57)
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.28-41) IR : Response to Climate Change (P.68-70)
<b>Air Quality</b>		
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.57)
<b>EnergyManagement</b>		
(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	—
<b>WaterManagement</b>		
(1) Total water withdrawn, (2) total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	RR-PP-140a.1	ESG : Information Disclosures Based on TNFD (P.50-55) Balance of Materials (P.57) IR : Reduction of Environmental Burden (P.70-71)
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.44-45) Information Disclosures Based on TNFD (P.50-55) IR : Reduction of Environmental Burden (P.70-71)
<b>Supply Chain Management</b>		
Percentage of wood fibre 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.14-17)
Amount of recycled and recovered fibre procured	RR-PP-430a.2	ESG : NIPPON PAPER GROUP Raw Materials Procurement (P.17)
ACTIVITY METRIC	CODE	Places mentioned
Pulp production	RR-PP-000.A	ESG : Balance of Materials (P.57)
Paper production	RR-PP-000.B	ESG : Balance of Materials (P.57)
Total wood fibre sourced	RR-PP-000.C	ESG : Balance of Materials (P.57)

## FORESTRY MANAGEMENT

ACCOUNTING METRIC	CODE	Places mentioned
<b>EcosystemServices &amp;Impacts</b>		
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.18-21)
Area of forestland with protected conservation status	RR-FM-160a.2	ESG : Sustainable Forest Management (P.18-21)
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.48-55) IR : Preservation of Biodiversity (P.72-73)
<b>Rights ofIndigenousPeoples</b>		
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.20-21) Respect for Human Rights (P.63-65)
<b>Climate ChangeAdaptation</b>		
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.28-41)
ACTIVITY METRIC	CODE	Places mentioned
Area of forestland owned, leased, or managed by the entity	RR-FM-000.A	ESG : Sustainable Forest Management (P.18-21)
Aggregate standing timber inventory	RR-FM-000.B	—
Timber harvest volume	RR-FM-000.C	—