

# Sustainability Accounting Standards Board (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. This SASB Standard Index outlines our disclosures and their locations within our annual Sustainability Reporting.

## References and Legend

SR      [2025 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
<b>Greenhouse Gas Emissions</b>		
<b>RR-PP-110a.1</b>	Gross global Scope 1 emissions	Gross global scope 1 emissions for Mercer's pulp group: 362,248 tCO <sub>2</sub> e (197 kg CO <sub>2</sub> e/ADMT). See our Climate Action section ( <a href="#">page 28-37</a> ) and Performance Data Tables ( <a href="#">page 89-94</a> ) for Mercer's consolidated gross global scope 1 emissions.
<b>RR-PP-110a.2</b>	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 28-37</a> ). See our TCFD Content Index ( <a href="#">page 2-8</a> ).
<b>Air Quality</b>		
<b>RR-PP-120a.1</b>	NO <sub>x</sub> (excluding N <sub>2</sub> O)	Please see our Air Quality section ( <a href="#">page 50</a> ).
	SO <sub>2</sub> (SO <sub>x</sub> )	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.
<b>RR-PP-120a.1</b>	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.
<b>Energy Management</b>		
<b>RR-PP-130a.1</b>	Total energy consumed	Total energy consumption within Mercer's pulp group: 47,856,449 GJ. <sup>1</sup> For total consolidated energy use, see our Performance Data Tables ( <a href="#">page 89-94</a> ).
	Percentage grid electricity	Percentage of energy from purchased electricity for Mercer's pulp group: 0.4%. See our Energy Management section ( <a href="#">page 38-40</a> ) and Performance Data Tables ( <a href="#">page 89-94</a> ).
	Percentage from biomass	Percentage of energy from biomass for Mercer's pulp group: 85%. See our Energy Management section ( <a href="#">page 38-40</a> ) and Performance Data Tables ( <a href="#">page 89-94</a> ).
	Percentage from other renewable energy	Percentage of energy from other renewable energy for Mercer's pulp group: 0%.

<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
<b>Energy Management</b>		
RR-PP-130a.1 (cont'd)	Total self-generated energy	Total energy self-generated from Mercer's pulp group: 7,304,673 GJ. <sup>2</sup>  See our Energy Management section ( <a href="#">page 38-40</a> ) and Performance Data Tables ( <a href="#">page 89-94</a> ) for Mercer's consolidated and Mercer's pulp group self-generated energy.
<b>Water Management</b>		
RR-PP-140a.1	Total water withdrawn	See our Water Management section ( <a href="#">page 46-49</a> ) and Performance Data Tables ( <a href="#">page 89-94</a> ).
	Total water consumed	See our Water Management section ( <a href="#">page 46-49</a> ) and Performance Data Tables ( <a href="#">page 92</a> ).
	Percentage of each in regions with High or Extremely High Baseline Water Stress	According to the WRI Aqueduct Water Risk Atlas, the Mercer Rosenthal pulp mill has been identified as located in an area of high baseline water stress.  The percentage of water withdrawn in regions with high or extremely high baseline water stress: 10% Percentage of water consumed in regions with high or extremely high baseline water stress: 24%  See our Water Management section ( <a href="#">page 46-49</a> ) and Performance Data Tables ( <a href="#">page 89-94</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 46-49</a> ).
<b>Supply Chain Management</b>		
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	In 2025, the share of third-party certified fiber purchased by our pulp group was 66%. The proportion certified to each standard is: <ul style="list-style-type: none"> <li>• PEFC or SFI: 95%</li> <li>• FSC: 5%</li> </ul>
RR-PP-430a.2	Amount of recycled and recovered fiber procured	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.  See Resource Management and the Circular Bioeconomy ( <a href="#">page 41-45</a> ).
<b>Activity Metrics</b>		
RR-PP-000.A	Pulp Production	In 2025, Mercer produced 1,834.7 thousand air dried metric tonnes ('000 ADMTs) of bleached and unbleached kraft pulp.
RR-PP-000.B	Paper production	Not applicable as Mercer does not produce paper.
RR-PP-000.C	Total wood fiber sourced	In 2025, our pulp operations sourced approximately 3.6 million dry tonnes of wood fiber (chips and logs).

<sup>2</sup> Self-generated energy is reported as electrical energy generated on site by Mercer's power plants through their own power plants.

## 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
<b>Energy Management in Manufacturing</b>		
CG-BF-130a.1	(1) Total energy consumed	Total energy consumed by Mercer's solid wood group: 2,314,726 GJ. For total consolidated energy use, see our Performance Data Tables ( <a href="#">page 89-94</a> ).
	(2) percentage grid electricity	Percentage of energy from purchased electricity for Mercer's solid wood group: 15%. For total consolidated energy use, see our Performance Data Tables ( <a href="#">page 89-94</a> ).
	(3) percentage renewable	Percentage of energy consumed from renewable fuels for Mercer's solid wood group: 94%. For total consolidated energy use, see our Performance Data Tables ( <a href="#">page 89-94</a> ).
<b>Management of Chemicals in Products</b>		
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.
<b>Product Lifecycle Environmental Impacts</b>		
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. 100% of our solid wood group are third-party certified to chain of custody forest certification standards under PEFC, SFI® or FSC®.
		Our mass timber products have published Environmental Product Declarations (EPDs) and Life Cycle Assessments available on our website.
		We source wood fiber from sustainably managed forests and responsible sources under strict regulatory oversight. See our Forest Certifications ( <a href="#">page 27</a> ) and Product Stewardship ( <a href="#">page 51-53</a> ).
CG-BF-410a.2	(1) Weight of end-of-life material recovered	All wood fiber inputs at our sawmills are utilized as part of the sawmilling process and in on-site energy generation.
	(2) Percentage of recovered materials recycled	In 2025, 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 continues to investigate circular opportunities for its wood waste residuals.  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.

<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
<b>Wood Supply Chain Management</b>		
<b>CG-BF-430a.1</b>	(1) Total weight of wood fiber materials purchased	In 2025, our solid wood segment purchased approximately 1.0 million tonnes of wood fiber for production.
	(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 2025, the share of third-party certified fiber purchased by our solid wood group was 67%. The proportion certified to each standard is:</p> <ul style="list-style-type: none"> <li>• PEFC or SFI: 97%</li> <li>• FSC: 3%</li> </ul>

## Forestry Management

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

Code	Accounting Metric	Location/ Commentary
<b>Ecosystem Services and Impacts</b>		
RR-FM-160a1	Area of forestland certified to a third-party forest management standard, percentage certified to each standard	<p>Mercer Peace River (MPR) holds tenure on 7.3 million hectares of Crown land, of which 2.7 million hectares are under area-based Forest Management Agreements (FMAs) where MPR actively manages the forest for itself and Quota Holders, and 4.6 million hectares are under volume-based deciduous tenures within FMAs managed by third parties. Mercer does not own any forestland.</p> <p>100% of Mercer's managed forests are third-party certified to the SFI® Forest Management Standard.</p> <p>See Sustainable Forestry and Biodiversity (<a href="#">page 21-27</a>).</p>
RR-FM-160a2	Area of forestland with protected conservation status	Not applicable as all areas of forestland set aside for conservation are not actively managed by Mercer Peace River.
RR-FM-160a3	Area of forestland in endangered species habitat	Our <a href="#">Forest Management Plans</a> report on our management approach for endangered species habitat and the total area set aside to support rare and endangered species.
RR-FM-160a4	Description of approach to optimizing opportunities from ecosystem services provided by forestlands	See Sustainable Forestry and Biodiversity ( <a href="#">page 21-27</a> ) and our Taskforce on Nature-related Financial Disclosures (TNFD) content index ( <a href="#">page 4-7</a> ).
<b>Rights of Indigenous Peoples</b>		
RR-FM-210a1	Area of forestland in Indigenous land	<p>Mercer Peace River maintains active engagement and agreements with Indigenous Communities whose traditional use territory overlaps with Mercer's FMAs. The Government of Alberta's consultation guidelines and Mercer's <a href="#">Western Canada Indigenous Relations Policy</a> inform our approach to Indigenous consultation.</p> <p>See our <a href="#">Forest Management Plans</a>, Sustainable Forestry and Biodiversity (<a href="#">page 21-27</a>) and Indigenous Relations (<a href="#">page 77-78</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>See our <a href="#">Forest Management Plans</a> and Mercer's <a href="#">Western Canada Indigenous Relations Policy</a>.</p> <p>See also Sustainable Forestry and Biodiversity (<a href="#">page 21-27</a>) and Indigenous Relations (<a href="#">page 77-78</a>).</p>
<b>Climate Change Adaptation</b>		
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 21-27</a> ), Climate Action ( <a href="#">page 28-37</a> ) and our Task Force on Climate-related Financial Disclosures (TCFD) content index ( <a href="#">page 3-5</a> ).
<b>Activity Metrics</b>		
RR-FM-000A	Area of forestland owned, leased, and/or managed by the entity	Total area of forestland managed by Mercer Peace River under Forest Management Agreements is approximately 2.7 million hectares.
RR-FM-000B	Aggregate standing timber inventory	The total standing timber inventory for Mercer's Forest Management Areas was approximately 225 million cubic meters for the 2025 timber year (May 1, 2025 to April 30, 2026). This inventory includes all contributing and non-contributing hectares. Inventory information is also held by the government.
RR-FM-000C	Timber harvest volume	Peace River holds two 20-year renewable governmental forest management agreements and three deciduous timber allocations in Alberta with an aggregate allowable annual cut of approximately 2.9 million m3 of hardwood, of which it currently harvests approximately 44%, and 375,000 m3 of softwood. Total wood fiber supply from Mercer's tenures was approximately 2.5 million cubic meters for the 2025 timber year ended April 30, 2026.

# CONTACT INFORMATION

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