

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
MERCER INTERNATIONAL INC.		91-6087550	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Genevieve Stannus	604-639-4605	genevieve.stannus@mercerint.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
#282-14900 Interurban Avenue South		Seattle, WA 98168	
8 Date of action		9 Classification and description	
October 4 2023		Distribution - Common Share	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
588056101	N/A	MERC	N/A

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ On the payable date of October 4, 2023, the Issuer made a cash distribution of \$0.075 per share of record as of September 27, 2023.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The quantitative effect of the cash distribution on the shareholder's basis cannot be determined at this point since such effect depends on the Issuer's calculation of current and accumulated earnings & profits. Current earnings & profits are calculated on a full calendar year basis and information is not available to calculate earnings & profits until after the close of the year.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The reduction in basis of each share is that portion of the distribution per share which is not a taxable dividend and is based on the Issuer's calculation of current and accumulated earnings & profits. Current earnings & profits are calculated on a full calendar basis, and information is not available to calculate earnings & profits until after the close of the calendar year.

