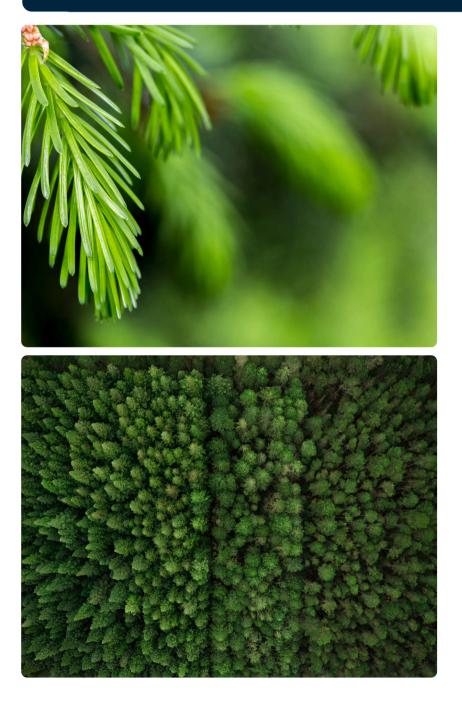
SASB CONTENT INDEX



STATEMENT OF USE

Mercer reports the Sustainability Accounting Standards Board (SASB) disclosure topics and metrics for the "Pulp and Paper Products" industry standard. In the following SASB Disclosure Index, the specific standard indicators are listed with references to the locations of these disclosures in Mercer's 2023 Sustainability Report.

References

2023 Sustainability Report



Pulp and Paper Products

Code	Accounting Metric	Location/ Commentary
Greenhouse Gas Em	issions	
RR-PP-110a.1	Gross global Scope 1 emissions	Please see Section 5 Mitigate Climate
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	Please see Section 5 Mitigate Climate
Air Quality		
RR-PP-120a.1	NOx (excluding N ₂ O)	Please see our Air Quality section (pag
	SO ₂ (SOx)	Please see our Air Quality section (pag
	Volatile organic compounds (VOCs)	VOCs are not a material air pollutant f VOCs are disclosed annually in our re is available online through the Nation
	Particulate matter (PM)	Please see our Air Quality section (pag
	Hazardous Air Pollutants (HAPs)	HAPs are not a material air pollutant f HAPs are disclosed annually in our rep is available online through the Nationa



te Change (<u>page 33</u>).

ite Change (<u>page 33</u>).

<u>age 29</u>).

<u>age 29</u>).

It for Mercer and are not currently reported as part of our Sustainability Report. Certain report to Canada's National Pollutant Release Inventory for our Canadian operations which onal Pollutant Release Inventory data search.

<u>age 29</u>).

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.

Code	Accounting Metric	Location/ Commentary
Energy Management		
RR-PP-130a.1	Total energy consumed	Please see our Energy section (<u>page 59</u>
	Percentage grid electricity	Please see our Energy section (<u>page 5</u>
	Percentage from biomass	Please see our Energy section (<u>page 5</u> 9
	Percentage from other renewable energy	Please see our Energy section (<u>page 5</u>
Water Management		
RR-PP-140a.1	Total water withdrawn	Please see our Water Management se
	Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress	Please see our Water Management se
RR-PP-140a.2	Description of water management risks and discussion of strategies and practices to mitigate those risks	Please see our Water Risk Assessment
Supply Chain Manag	ement	
RR-PP-430a.1	Percentage of wood fiber sourced from (1) third-party certified forestlands and	In 2023, Mercer sourced 69 percent of
	percentage to each standard and (2) meeting other fiber sourcing standards and percentage to each standard	Please see our Sustainable Forest Mar
RR-PP-430a.2	Amount of recycled and recovered fiber procured	Mercer produces virgin pulp that utiliz party sawmills as byproducts of the lur
		Please see our section Continuously In



<u>59</u>).		
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<u>59</u>).		
<u>59</u>).		
section (<u>page 57</u>).		
section (<u>page 57</u>) and our Water Risk Assessment (<u>page 54</u>).		

ent (<u>page 54</u>).

t of its wood fibre from third-party certified forests (SFI, PEFC, and FSC).

lanagement and Certifications section (<u>page 69</u>).

tilizes wood fibre residuals that are generated at Mercer-owned sawmills and thirdlumber manufacturing process.

Please see our section Continuously Improve Resource Efficiencies and the Circular Bioeconomy (page 47).

Activity Metrics

Code	Accounting Metric	Location/ Commentary
Pulp Production		
RR-PP-000.A	Pulp Production	In 2023, Mercer produced 1,965,581 which includes 50 percent of product Mercer's four owned pulp mills was 1 Please see our Product and Geograph
Paper Production		
RR-PP-000.B	Paper production	Not applicable as Mercer does not pr
Total Wood Fiber Sou	rced	
RR-PP-000.C	Annual wood fiber sourced in tonnes	In 2023, Mercer sourced approximate tonnes was hardwood for our Mercer Morcor Timbor Products sowmill in Fr



81 air dried metric tonnes (ADMTs) of Northern bleached softwood and hardwood kraft pulp uction from our joint venture partnership with Cariboo Pulp & Paper. Pulp production for s 1,821,940 ADMTs.

aphic mix (<u>page 14</u>).

produce paper.

In 2023, Mercer sourced approximately 8.1 million tonnes of wood fibre for its four pulp mills, of which approximately 1.1 million tonnes was hardwood for our Mercer Peace River operation. In addition, Mercer sourced 1.2 million tonnes of wood for our Mercer Timber Products sawmill in Friesau, Germany.

CONTACT INFORMATION



