



SASB DISCLOSURE 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 2022 Sustainability Report.

INDUSTRY STANDARD

PULP AND PAPER PRODUCTS

REFERENCES

[2022 MERCER INTERNATIONAL INC. SUSTAINABILITY REPORT](#)

SASB STANDARD

Greenhouse Gas Emissions

SASB METRIC

RR-PP-110a.1

Gross global Scope 1 emissions, percentage covered under emissions-limiting regulations

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

MERCER SUSTAINABILITY REPORT 2022 REFERENCE

Section 4 - Mitigate Climate Change

Mitigating Climate Change for both gross and intensity based GHG emission performance. In 2022, 100% of our Scope 1 emissions in both Germany and Canada are covered by the European Union Emissions Trading Scheme (EU ETS) or the Environment and Climate Change Canada Greenhouse Gas Reporting Program.

Section 4 - Mitigate Climate Change

Mitigate Climate Change ([Page 26](#))

Responding to Climate Change ([Page 30-32](#))

Setting Climate Change Targets ([Page 33](#))

SASB STANDARD

Air Quality

SASB METRIC

RR-PP-120a.1

NOx (excluding N2O)

SO2 (SOx)

Volatile organic compounds (VOCs)

Particulate matter (PM)

Hazardous Air Pollutants (HAPs)

MERCER SUSTAINABILITY REPORT 2022 REFERENCE

Section 3 - Continuously Improve Environmental Performance

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Page 21

Not material

Page 21

Not material

SASB STANDARD

Energy Management

SASB METRIC

RR-PP-130a.1

Total energy

Percentage grid electricity

Percentage from biomass

Percentage from other renewable energy

MERCER SUSTAINABILITY REPORT 2022 REFERENCE

Section 5 - Continuously Improve Resource Efficiency

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The percentage of grid electricity decreased to normal levels following an extended mill outage on Mercer Rosenthal's steam turbine generator which had caused a significant increase in 2021.

The percentage of energy from biomass is 85.8%

Mercer produces biochemicals (turpentine, tall oil and methanol) that are sold or used internally as a renewable energy source.

SASB STANDARD

Water Management

SASB METRIC

RR-PP-140a.1

Total water withdrawn

Total water consumed, percentage of each in regions with High or Extremely High Baseline Water Stress

RR-PP-140a.2

Description of water management risks and discussion of strategies and practices to mitigate those risks

MERCER SUSTAINABILITY REPORT 2022 REFERENCE

Section 5 - Continuously Improve Resource Efficiency (Page 54)

Total water withdrawn is 66.7 m3/ air dried metric tonnes

Water is not sourced from regions with High or Extremely High Baseline Water Stress

Section 3 - Continuously Improve Environmental Performance (Page 22-23)

Section 5 - Continuously Improve Resource Efficiency (Page 54)

SASB STANDARD

Supply Chain Management

SASB METRIC

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

RR-PP-430a.2

Amount of recycled and recovered fiber procured

MERCER SUSTAINABILITY REPORT 2022 REFERENCE

69% of fiber is sourced from certified forests (SFI, PEFC and FSC)

Not applicable as Mercer producers only virgin pulp

SASB STANDARD

Pulp Production

SASB METRIC

RR-PP-000.A

Annual Pulp Production in Air Dried Metric Tonnes (ADMT)

MERCER SUSTAINABILITY REPORT 2022 REFERENCE

2021 — 1,863,893 ADMT, of which 147,034 ADMT is from the 50% share of Cariboo Pulp

2022 — 1,878,612 ADMT of which 140,924 ADMT is from the 50% share of Cariboo Pulp

SASB STANDARD

Total Wood Fiber Sourced

SASB METRIC

RR-PP-000.C

Annual wood fiber sourced in tonnes

MERCER SUSTAINABILITY REPORT 2022 REFERENCE

Mercer sourced approximately 8.5 million m³ of wood for the four pulp mills of which approximately 1.0 million m³ was hardwood for our Mercer Peace River operation. In addition, Mercer sourced 1.4 million m³ of wood for our Friesau sawmill



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