

STATEMENT

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Origin of Wood Declaration

This statement covers all wood used by Metsä Board's pulp and paperboard mills (Husum, Kemi, Kyro, Tako, Simpele, Äänekoski, Joutseno and Kaskinen)

Metsä Board is part of Metsä Group. For Metsä Board the whole wood value chain is within Metsä Group from wood procurement to ready-made paperboard. Metsä Forest, who is also part of Metsä Group, is responsible for all wood procurement for Metsä Board.

Management systems

Metsä Board's pulp and paperboard mills have the following management systems:

- ISO 9001 Quality Management
- ISO 14001 Environmental Management
- PEFC (PEFC/02-31-92) Chain of Custody
- FSC® (FSC-C001580) Chain of Custody
- ISO/FSSC 22000 Food Safety Management
- ISO 50001 Energy Management
- ISO 45001 Occupational Health and Safety Management

See the management system certificates at Metsä Board's Sustainability web-page: https://www.metsagroup.com/metsaboard/sustainability/reporting-and-certificates/management-systems-and-certificates/

Sustainable and traceable supply chain

Metsä Board has two chain-of-custody certification systems in place to ensure that wood originates from sustainable sources, the Programme for the Endorsement of Forest Certification (PEFC) and the Forest Stewardship Council® (FSC). Chain of custody certification provides means to ensure that wood harvesting is legal and sustainable and the origin of wood is known throughout the supply chain. Metsä Board is following (PEFC and FSC) chain of custody certification requirements by choosing responsible partners and suppliers and following and reporting certified amounts and origin information correctly throughout the chain. Metsä Board's chain-of-custodies are audited annually by an external third-party, and in addition, internal audits are conducted each year. All non-certified wood used by Metsä Board fulfills the requirements of PEFC Controlled Sources and FSC Controlled Wood. In 2024, 92% of the wood used by Metsä Board was either PEFC or FSC certified, with the remaining 8% sourced from controlled origins.

Legally compliant supply chain

Metsä Board is compliant with the following timber regulations

The EU Timber Regulation 995/2010, and once implemented, Regulation (EU) 2023/1115 on deforestation-free products

The UK's Timber and Timber Products Placing on the Market Regulations (UKTR) and UK FLEGT

Swiss Holzhandelsverordnung (HHV) 814.021

USA's Lacey Act (16 U.S.C. SS 3371-3378)

Australia's Illegal Logging Prohibition Act 2012



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EU Regulation on Deforestation and Forest Degradation (EUDR)

Metsä Group, including Metsä Board, supports actions against deforestation and forest degradation. It complies with all legal requirements, in all territories where it operates and in all aspects of its business. Metsä Board's due diligence process ensures that the products produced and placed on the market comply with obligations of the EUDR. Metsä Board conducts due diligence for its wood value chain as part of Metsä Group's due diligence and annual risk assessment process. The risk assessment process is country-specific and it is based on European Commission's country risk classifications. In addition, the already existing risk assessments done for FSC and PEFC chain of custody certification have been utilised.

To ensure comprehensive enough data management to meet the EUDR requirements, Metsä Board as part of Metsä Group has developed its own cloud-based IT-solution (MetsäTrace) to manage EUDR data throughout Metsä's value chain. The MetsäTrace system is based on first-in-first-out (FIFO) principle to manage and track the order of incoming wood raw materials and outgoing end-products and side streams. Only wood from known sources that are deforestation-free is used. Metsä Group's internal EUDR system MetsäTrace works as an interface between EU Traces and Metsä Group's internal ERP-systems.

Metsä Board will provide the required EUDR reference numbers and related verification numbers to our customers.

In case of auditing Metsä Board is committed to transparency and cooperation in the audit process.

Metsä Board EUDR reporting 2024 according to Article 12 (4),

Summary of Metsä Board's paperboard products, information according to Article 9(1) points (a), (b) and (c)

Products	HS- code	Metsä Board mill	Mill location	Wood species	Wood origin countries (2024)
MetsäBoard Classic WKL, MetsäBoard Pro WKL, MetsäBoard Prime WKL	4810	Kemi	Kemi, Finland	Spruce (Picea abies), Pine (Pinus sylvestris), Birch (Betula pendula, Betula pubescens), Aspen (Populus tremula)	Finland, Sweden, Estonia, Latvia, Lithuania, Poland, Norway, Germany
MetsäBoard Pro FBB Bright	4810	Äänekoski	Äänekoski, Finland	Spruce (Picea abies), Pine (Pinus sylvestris), Birch (Betula pendula, Betula pubescens), Aspen (Populus tremula)	Finland, Sweden, Estonia, Latvia
MetsäBoard Prime FBB Bright, MetsäBoard Prime FBB EB	4810	Kyro	Kyroskoski, Finland	Spruce (Picea abies), Pine (Pinus sylvestris), Birch (Betula pendula, Betula pubescens), Aspen (Populus tremula)	Finland, Sweden Estonia, Latvia. Lithuania, Poland, Norway, Germany



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MetsäBoard Natural FBB CX	4810	Tako	Tampere,	Spruce (Picea abies),	Finland, Sweden,
MetsäBoard Pro FBB CX			Finland	Pine (Pinus sylvestris),	Estonia, Latvia
MetsäBoard Prime FBB CX				Birch (Betula pendula,	
MetsäBoard Prime FBB CXB				Betula pubescens),	
				Aspen (Populus	
				tremula)	
MetsäBoard Classic FBB	4810	Simpele	Rautjärvi,	Spruce (Picea abies),	Finland, Sweden,
			Finland	Pine (Pinus sylvestris),	Estonia, Latvia,
				Birch (Betula pendula,	Lithuania, Poland,
				Betula pubescens),	Germany
				Aspen (Populus	
				tremula)	
MetsäBoard Pro FBB Bright,	4810	Husum	Husum, Sweden	Spruce (Picea abies),	Finland, Sweden,
MetsäBoard Pro FBB				Pine (Pinus sylvestris,	Estonia, Latvia,
OBAfree,				Pinus contorta), Birch	Lithuania
MetsäBoard Natural FBB				(Betula pendula, Betula	
MetsäBoard Natural FSB				pubescens), Aspen	
Cup,	4811			(Populus tremula)	
MetsäBoard Pro FSB Cup,	4804				
PE-coated FBB &FSB					
grades					
MetsäBoard Natural WKL					
Bright					

More information is available in Paper Profile -documents Paper Profile on Metsä Board's web pages

Summary of Metsä Board's pulp products, information according to Article 9(1) points (a), (b) and (c)

Products	HS-code	Metsä Board mill	Mill location	Wood species	Wood origin countries (2024)
HW Hyper JNO HW Extra JNO HWSW80 JNO	4705	Joutseno	Joutseno, Finland	Spruce (Picea abies), Pine (Pinus sylvestris), Birch (Betula pendula, Betula pubescens), Aspen (Populus tremula)	Finland, Estonia, Latvia
Metsä High Yield TENSILE, Metsä High Yield SUPER BULK Metsä High Yield Bulk	4705	Kaskinen	Kaskinen, Finland	Spruce (Picea abies), Pine (Pinus sylvestris), Birch (Betula pendula, Betula pubescens), Aspen (Populus tremula)	Finland, Estonia, Latvia
Metsä Birch HUS Metsä Pine HUS	4703 4703	Husum	Husum, Sweden	Spruce (Picea abies), Pine (Pinus sylvestris, Pinus contorta), Birch (Betula pendula, Betula pubescens), Aspen (Populus tremula)	Finland, Sweden, Estonia, Latvia, Lithuania

Volumes of used wood and sold products are reported in Metsä Board's annual review <u>metsa-board-annual-review-2024-printable.pdf</u>



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Conclusions of the risk assessment (Article 10) and measures undertaken (Article 11) and a description of the information and evidence used to assess the risk.

Wood sourcing country	European Commission country risk classification
Finland	
Sweden	
Estonia	
Latvia	Low
Lithuania	
Norway	
Poland	
Germany	

Each country relevant to wood sourced for Metsä Board has been assessed in 2024 for potential risks according to the requirements of EUDR's Article10. All the identified risks have been defined negligible.

More information including **Metsä Group's common due diligence process description** can be found from Metsä Group's EUDR web page <u>EU Deforestation Regulation</u>