

Metsä Group report on income tax information**2025**

Metsä Group is required to publish a report on income tax information pursuant to Directive (EU) 2021/2101 regarding disclosure of income tax information by certain undertakings and branches, as transposed into Finnish law by the Finnish Accounting Act (kirjanpitolaki 1336/1997) and the Finnish Accounting Decree (kirjanpitoasetus 1339/1997).

The report sets out, on a country-by-country basis, information on income tax for certain jurisdictions in which Metsä Group operates, in accordance with the requirements of the Directive.

Section 1	
General information	
Name of the ultimate parent of the group / of the standalone undertaking	Metsäliitto Osuuskunta
Country where the ultimate parent has its registered office	Finland
Financial Year – start date	1 January 2025
Financial Year – end date	31 December 2025
Reporting currency	EUR
Is the information in the report based on reporting instructions used for tax purposes, pursuant to Section III, Parts B and C, of Annex III to Directive 2011/16/EU (yes/no)?	Yes

Section 2							
Overview of information on a country-by-country basis							1000 EUR
	Country code	Total revenue	Profit before income tax	Income tax paid (on cash basis)	Income tax accrued - Current year	Accumulated earnings (Unrestricted equity + untaxed reserves less def. tax)	Average number of employees (FTE)
EEA countries							
Finland	FI	7 488 544	-267 915	-8 008	17	4 243 307	5 680
Sweden	SE	1 375 908	-108 284	1 126	310	1 043 064	1 349
Germany	DE	484 833	21 446	8 285	2 101	57 019	838
Poland	PL	141 967	-873	1 122	242	2 902	596
Slovakia	SK	133 729	-2 121	4	4	2 920	289
Estonia	EE	55 929	1 773	0	0	16 061	218
Latvia	LV	21 645	910	750	750	0	11
Belgium	BE	8 008	252	68	76	-48	16
Hungary	HU	10 415	332	63	24	48	7
Norway	NO	2 672	404	104	97	553	15
Denmark	DK	2 013	263	67	59	796	10
France	FR	3 375	478	201	145	1 340	12
Italy	IT	2 656	1 445	405	433	1 931	7
Spain	ES	960	66	38	28	626	6
The Netherlands	NL	1 099	76	28	18	81	5
Czech Republic	CZ	35 276	810	158	112	3 661	7
Cyprus	CY	0	-7	0	0	0	0
		9 769 028	-350 945	4 413	4 416	5 374 261	9 067
Non-cooperative jurisdictions for tax purposes							
		0	0	0	0	0	0
All other tax jurisdictions (aggregated basis)							
Total		758 771	16 104	6 408	7 178	58 096	466
Total		10 527 798	-334 841	10 821	11 594	5 432 357	9 533

Section 3
List of subsidiaries and activities

Tax jurisdiction	Country code	Name of the subsidiary	Brief description of the nature of the activities
Finland	FI	Metsäliitto Osuuskunta	Manufacturing or Production / Purchasing or Procurement / Sales, Marketing or Distribution / Research and Development / Administrative, Management or Support Services / Internal Group Finance
Finland	FI	Kumpuniemen Voima Oy	
Finland	FI	Metsä Board International Oy	
Finland	FI	Metsä Board Oyj	
Finland	FI	Metsä Fibre Oy	
Finland	FI	Metsä Group Treasury Oy	
Finland	FI	Metsä Tissue Oyj	
Finland	FI	Oy Silva Shipping Ab	
Finland	FI	Metsä Greaseproof Papers Oy	
Finland	FI	Ääneverkko Oy	
Finland	FI	Lohjan Biolämpö Oy	
Finland	FI	Metsä Spring Oy	
Finland	FI	MI Demo Oy	
Finland	FI	Metsä Wood International Oy	
Finland	FI	Metsä Fibre International Oy	
Finland	FI	Metsä Fibre Sähköverkko Oy	
Sweden	SE	Metsä Board Sverige AB	Manufacturing or Production / Purchasing or Procurement
Sweden	SE	Husum Pulp AB	
Sweden	SE	Metsä Tissue AB	
Sweden	SE	Katrinefors Kraftvärme AB	
Sweden	SE	Metsä Forest Sverige AB	
Germany	DE	Metsä Fibre GmbH	Manufacturing or Production / Sales, Marketing or Distribution
Germany	DE	Metsä Board Deutschland GmbH	
Germany	DE	Metsä Tissue GmbH	
Germany	DE	Metsä Greaseproof Papers GmbH	
Germany	DE	Metsä Tissue Immobilienverwaltungs GmbH	
Germany	DE	Metsä Wood Deutschland GmbH	
Poland	PL	Metsä Tissue Poland Sp. z o.o.	Manufacturing or Production / Sales, Marketing or Distribution / Administrative, Management or Support Services
Poland	PL	Metsä Tissue Krapkowice Sp. z o.o.	
Poland	PL	Metsä Board Polska Sp. z o.o.	
Poland	PL	Metsä Group Services Sp. z o.o.	
Slovakia	SK	Metsa Tissue Slovakia s.r.o.	Manufacturing or Production
Estonia	EE	Metsä Wood Eesti AS	Manufacturing or Production
Latvia	LV	Metsa Forest Latvia SIA	Purchasing or Procurement
Belgium	BE	Metsä Board Benelux n.v./s.a.	Sales, Marketing, Distribution
Hungary	HU	Metsä Tissue Hungary Kft.	Sales, Marketing, Distribution
Norway	NO	Metsä Tissue AS	Sales, Marketing, Distribution
Denmark	DK	Metsä Tissue A/S	Sales, Marketing, Distribution
France	FR	Metsa Board France S.A.S.	Sales, Marketing, Distribution

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Italy	IT	Metsä Board Italia S.r.l.	Sales, Marketing, Distribution
Italy	IT	Metsä Fibre S.r.l.	
Spain	ES	Metsä Board Ibérica S.A.	Sales, Marketing, Distribution
The Netherlands	NL	Metsä Wood Holland B.V.	Sales, Marketing, Distribution
The Netherlands	NL	Metsä Wood International Oy, Netherlands branch	
Czech Republic	CZ	Metsä Tissue Czech s.r.o.	Sales, Marketing, Distribution
Cyprus	CY	Metsä Board (Middle East and North Africa) Ltd	Dormant

Section 4
Omitted information

Information omitted (if any) for this financial year	Information omitted (if any) for this financial year, other tax jurisdiction	Explanation of reason for omission of information
Information omitted in previous financial years, which is disclosed in this financial year (if any)		