

Origin of Wood Declaration

This statement covers Metsä Tissue Oyj.

Metsä Tissue Oyj is part of Metsä Group.

Certificates of the mills

	Mänttä	Additional information
ISO 9001	x	
ISO 14001	x	
ISO 45001	x	
ISO 50001	x	
BRC-CP	x	
PEFC CoC	INS-PEFC-COC-202704	PEFC/02-31-77
FSC CoC	INS-COC-100035	FSC® C004147
FSC CW	INS-CW-100035	

See the management system certificates at Metsä Tissue's Sustainability web-page:

<https://www.metsagroup.com/metsatissue/sustainability/certified-management-systems/mill-specific-certificates/>

Legally compliant supply chain

Metsä Tissue Oyj 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

Sustainable and traceable supply chain

Metsä Tissue Oyj 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/02-31-77) and the Forest Stewardship Council (FSC®) (FSC-C004147). 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. By following (PEFC and FSC) chain of custody certification requirements Metsä Tissue Oyj is also choosing responsible partners and suppliers and following and reporting certified amounts and origin information correctly throughout the chain. Metsä Tissue Oyj chain-of-custodies are audited annually by an external third-party, in addition to conducting an internal audit each year. All non-certified wood used by Metsä Tissue Oyj fulfills the requirements of PEFC Controlled Sources and FSC Controlled Wood. In 2025, 96% of the pulp used by Metsä Tissue globally was either PEFC or FSC certified, with the remainder sourced from controlled origins.

EU Regulation on Deforestation and Forest Degradation

Metsä Group (including Metsä Tissue Oyj) supports actions against deforestation and forest degradation. It complies with all legal requirements, in all territories that it operates and in all aspects

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of its business. Metsä Tissue Oyj due diligence system ensures that the products produced and placed on the market comply with obligations of the EU Deforestation regulation. Metsä Tissue is continuously following EU's guidance regarding the implementation of EUDR, and will adjust due diligence system accordingly. Metsä Tissue Oyj conducts due diligence as part of Metsä Group due diligence and annually risk assessment process for its wood value chain. Metsä Tissue Oyj's risk assessment process is country-specific and it is based on EUDR country risk classifications. Metsä Tissue Oyj's due diligence is combined together with other Metsä's sustainability related requirements such as FSC and PEFC chain of custody requirements. Observations from annual risk assessment are reported in a table as part of this document.

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

Metsä Tissue Oyj 2025 wood origin reporting

HS Code	Product	Quantity (tons)	Country of production	Wood species <i>scientific names</i>
4803	Basepaper (paper stock for sanitary/ household use)	72000	Finland	Pine <i>Pinus sylvestris</i>
4818	Finished products (toilet tissue, paper towels etc)			Spruce <i>Picea abies</i> Birch <i>Betula spp.</i> Poplar / Aspen <i>Populus tremula</i>

Conclusion of the risk assessment, measures undertaken and a description of the information and evidence used to assess the risk

Country	European commission country risk classification	Conclusion
Finland	Low	Each country relevant to wood sourced for Metsä Tissue has been assessed for potential risks. All identified risks have been defined negligible.
Sweden	Low	
Estonia	Low	
Latvia	Low	
Lithuania	Low	
Norway	Low	
Poland	Low	
Germany	Low	