

UPM CARBON FOOTPRINT INFORMATION

PRODUCT **WFU paper** (UPM graphic, preprint, postal, label, digital & copy papers)

COMPANY **UPM-Kymmene Corporation**

SITE **Nordland Papier**

Information gathered from **01.01.2025** to **31.12.2025**

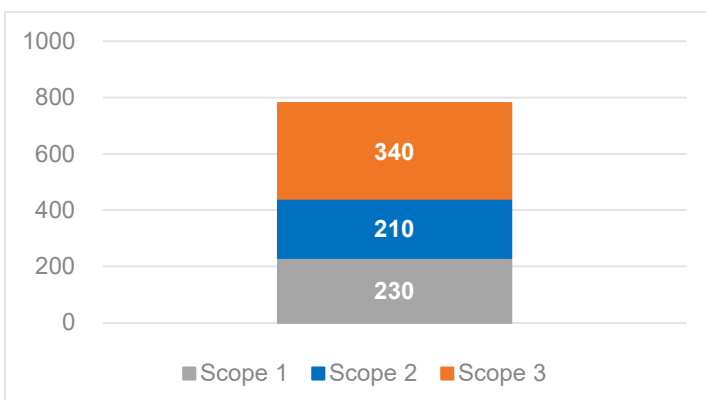
CARBON FOOTPRINT

- UPM calculates the Carbon Footprint of its paper products based on the ten elements of the Carbon Footprint Framework for Paper and Board Products developed by CEPI (the Confederation of European Paper Industries). Detailed information on the CEPI Framework can be found at www.cepi.org.
- The data used in the calculation are based on annual averages for a paper machine line.
- GHG = greenhouse gas. UPM figures refer only to emissions of fossil CO₂.
- Data is presented in two ways: Scope 1, 2 and 3 (GHG Protocol) and Ten elements (CEPI Framework)

Ten elements of the CEPI Framework (See next page for remarks and explanations)	Fossil CO ₂ (kg/tonne of paper)	Biogenic CO ₂ (kg/tonne of paper)
1. Carbon sequestration in the forest		0
2. Carbon stored in the product		1240
Net sequestration of biomass carbon		1240
3. GHG emissions from pulp and paper production	330	
4. GHG emissions associated with producing virgin or recovered fibre	20	
5. GHG emissions associated with producing other raw materials	140	
6. GHG emissions associated with purchased electricity and steam *)	210	
7. Transport-related GHG emissions (excl. delivery to customer)	80	
Total fossil CO₂ emissions	780	
8. GHG emissions attributable to product use (e.g. printing)	-	
9. GHG emissions attributable to end-of-life-management of products	-	
10. Avoided emissions	-	

*) The CO₂ factor used for purchased power in paper making is 347 g CO₂ per kWh.

GHG emissions by Scopes (kg fossil CO₂ per tonne of paper)



Scope 3: Indirect emissions from manufacturing of raw materials (pulp, pigments, fillers and chemicals used >10 kg per tonne of paper) and raw materials' transport to the paper mill.

Scope 2: Indirect emissions from the generation of purchased energy for paper production (electricity, steam, heating and cooling).

Scope 1: Direct emissions from paper production (paper machines and mill processes).

Remarks and explanations to the ten elements of CEPI Framework

1. Carbon sequestration in the forest

- For UPM, forest certification and traceability of fibre supply using certified Chain of Custodies ensures the sustainable management of forests. This ensures that carbon stocks in forests remain stable or even improve over time. However, in many cases it is difficult to isolate this effect attributable to a specific product and to specific forest area.

2. Carbon stored in the product

- Due to the capacity of forests to bind CO₂, biogenic carbon is stored in paper produced from wood fibre. The IPCC (International Panel on Climate Change) formula is used to determine the amount of CO₂ that is stored in the paper product. Recycling of further processed products delays this CO₂ from returning to the atmosphere.

3. GHG emissions from pulp and paper production

- UPM includes data on fossil CO₂ emissions from combustion of fossil fuels at pulp and paper manufacturing facilities, including that for external pulp production (production of purchased pulp).

4. GHG emissions associated with generating the supply of wood or recovered fibre

- For wood fibre, this includes fossil CO₂ emissions from forest management and harvesting activities.
- For recovered fibre, this includes fossil CO₂ emissions from the collection, sorting and processing of recovered fibre before it enters the recycling process.

5. GHG emissions associated with producing other raw materials

- Includes fossil CO₂ emissions generated during the manufacturing of non-wood-based raw materials (pigments or chemicals which are used in an amount above 10 kg per tonne of paper) and fuels.

6. GHG emissions associated with purchased electricity and steam

- Includes fossil CO₂ emissions associated with purchased electricity, steam and heat used for pulp and paper production, including that for external pulp production (production of purchased pulp).
- In case the mill or the external pulp mill is selling Guarantees of Origin related to its green electricity production, this amount of electricity is multiplied with the national residual CO₂ factor for grid electricity and included in toe6.
- Due to differences in fuel mix used to produce electricity there are significant differences in the emission factors used to convert grid electricity to its equivalent CO₂. UPM uses country specific emission conversion factors which are based on the real power supply to UPM mills in each respective country. The factor used is given below the table on the previous page.

7. Transport-related GHG emissions

- Includes fossil CO₂ emissions associated with in- and outbound transports of raw materials and final products from the paper mill, along the value chain.
- At UPM, this figure includes the transportation of wood, pulp, recovered paper and pigments to UPM mills.
- CO₂ emissions from transportation of paper to the customer is not included since this depends on the transportation modes used and distances to specific customer locations. This part of the element can be calculated for a specific case on request.

8. GHG emissions attributable to product use (e.g. printing)

- This element is not included within UPM's scope as a paper manufacturer.

9. GHG emissions attributable to end-of-life-management of products

- This element is not included within UPM's scope as a paper manufacturer.

10. Avoided emissions (e.g. superior energy efficiency or carbon offsetting measures)

- This element is not currently included in UPM's scope.