

On behalf of MM Board & Paper

MM Group's approach to EUDR compliance

Dear customer.

The MM Group is committed to sustainable forestry practices and actively supports global efforts to combat deforestation and forest degradation. In line with this commitment, we will be fully compliant with **Regulation (EU) 2023/1115 (EUDR)**, which will become applicable on **30 December 2025**, taking into account the **EUTR transition period**.

MM Group's EUDR readiness – key milestones:

- Key preparations are complete: EUDR processes have been defined and are supported by the Osapiens Due Diligence Hub, which will be used for EUDR data collection, transmission, and risk assessment.
- From 30 December 2025, Due Diligence Statement (DDS) submission will begin for applicable wood-based products.
- The EUDR Reference and Verification numbers will be provided on order confirmations and delivery notes.

Details of the MM Group's approach to EUDR risk assessment and the data exchange are presented in the **attached PowerPoint presentation** and additional information can be found also on our **EUDR website**.

We are also pleased to invite you to our **webinar**, "MM Group's Path to EUDR Compliance". During this session, we will share practical insights into our approach and explain the key steps we are taking towards compliance.

You can find more details and register here: LINK

If you have any questions or need more information, please contact your **Key Account Manager**.

We are committed to working closely with our suppliers and customers to achieve a deforestation-free supply chain, and we value your cooperation.

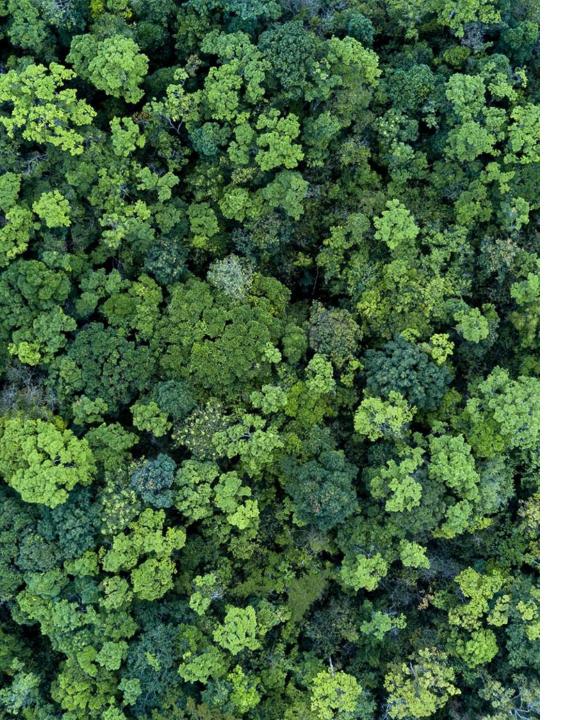




MM EUDR compliance – MM risk assessment

MM Group - July 2025





MM commitment to responsible sourcing



At MM Group we believe in responsible sourcing and support the EUDR as an important step in ensuring that companies are held accountable for their impact on the environment and society.

We take our responsibility to minimise our environmental impact seriously and go beyond the legal requirements.

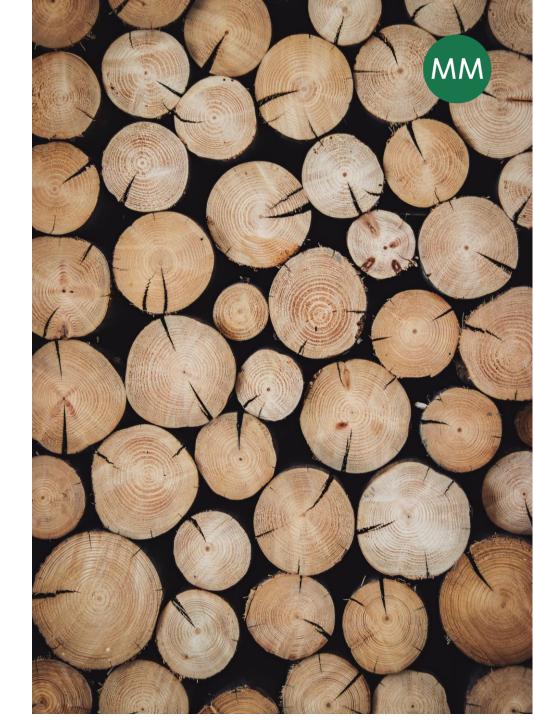
We prioritise renewable raw materials, responsible resource use and decarbonisation activities.

MM EUDR compliance

Steps MM fulfils to ensure compliance

- Due diligence process for purchased wood and wood products
- Ensuring traceability
- Risk assessment based on specific country risk
- Risk mitigation
- Submitting DDS* and receiving the RN**
- Sharing RN** with customers in scope

Completion of these steps enables EUDR information to be shared for MM products throughout the value chain.



^{**}RN - Reference Number

Due diligence process at MM





The due diligence process for fibre-based materials has been in place at MMBP for several years and based on country specific risk assessment.



At MMBP, 100% of wood and wood-based materials came from certified or controlled sources already since 2024.



MM accepts only deforestation-free goods



Compliance tool for conducting EUDR Supplier assessment and questionnaires and to manage information traceability



MM EUDR country risk assessment will be based on EU country benchmark and known chain of custody country benchmark.



Chain of Custody (CoC) certification provides us additional proof that traceable origin, legality and sustainability are realised throughout the wood supply chain and is verified by third parties.

EUDR risk assessment



Part of the due diligence package

INFORMATION COLLECTION

 Collection of information, data and documents needed to fulfil the requirements set out in Article 9

Description of:

- products & species, quantity, volume, country of production
- geolocation/reference number, time range of production
- verifiable documentation of deforestation and conversion-free status
- verifiable info & documentation of legality of produced products

RISK ASSESSMENT Risk assessment measures as referred to in Article 10

- Presence of forests and indigenous people and their rights
- Prevalence of deforestation & forest degradation
- · Concerns of corruption, human rights, armed conflict, sanctions,
- · Complexity of supply chain, risk of circumvention and mixing
- Reliability of data and sources

RISK MITIGATION Risk mitigation measures as referred to in Article 11

• Mitigating actions: additional information policies, data, documents, audits or third-party systems

REPORTING

 Risk assessment conclusions & evidence records to be reviewed annually Article 12

- Records stored minimum 5 years
- Information validity based, but latest annual review of due diligence system

MM country risk assessment



THIS SYSTEM COMBINES:

The MM Country risk assessment compiles information from public sources on the operating environment of the country under review, taking into account the regulatory requirements of each wood sourcing country.

On the **country specific risk assessment** we evaluate the following:

- Environmental risks
- Supply chain risks
- Human rights risks (including indigenous people)
- Corruption, bribery, conflicts, sanctions and other concerns
- Legality

3. Suppliers'
supply chain and
sustainability
monitoring based
on specific alerts
system –
Prewave

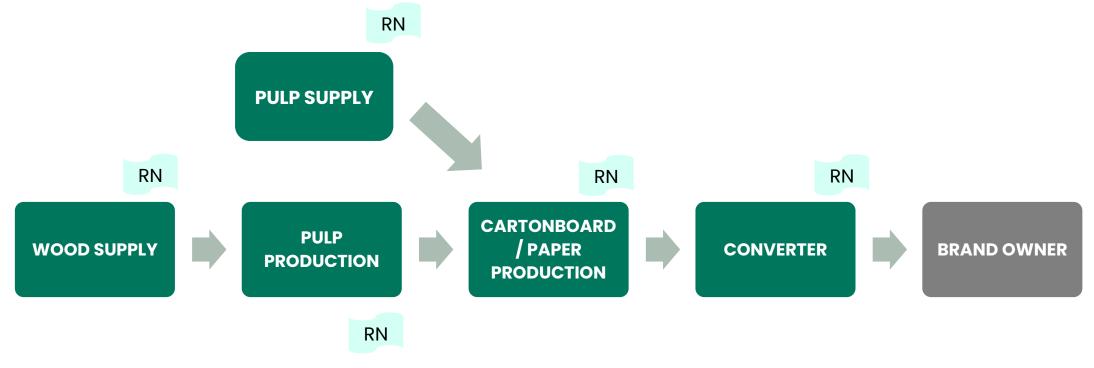
2. Widely used risk analyses published by FSC, PEFC

1. Risk indicators in the Osapiens tool which bases on the extensive Al sources and 3rd party sources. These indicators allow MM to evaluate: Land use rights, environment protection, biological diversity, third-parties rights, human rights protection, rights of indigenous people, tax and anti-corruption

Information transfer



- EUDR requires each EU operator in the wood value chain to submit a Due Diligence (DD)
 statement to the EU's Traces system.
- The Traces system **provides reference (RN) and (VN) verification numbers** referring to the submitted DD statement, which are passed on to the next operator in the value chain.
- The reference and verification numbers confirm the validity of each operator's DD declaration.

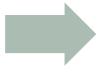


Delivery of reference numbers for MM Board & Paper



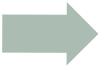
For customers within the scope of the EUDR





Customers will receive
Reference and
Verification numbers (RN
and VN) via delivery
documentation - order
confirmation, delivery
note, including
geolocation in case
customer places
product for the first time
into the EU market





RN and VN can also be sent electronically via EDI, if the customer already has an EDI connection



One delivery may consist of several RNs or in case of import, data sets, or the same RN may be in several shipments - sent at the latest when the customer's shipment is dispatched from MM's facilities

Information on policies and certificates

Links

- https://mm.group/sustainability-eudr/
- https://mm.group/certificates/





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