

**RESOLUTION ON THE REMUNERATION OF AUDITOR**

(Agenda item 13)

The Board of Directors' Audit Committee proposes to the Annual General Meeting of UPM-Kymmene Corporation to be held on 7 April 2016 that the remuneration of the Company's auditor be paid against invoices approved by the Board of Directors' Audit Committee.

For the year 2015, the Company's auditor was paid EUR 2.3 million as audit fee, EUR 0.8 million for tax consulting services and EUR 0.5 million for other services.

Helsinki, 2 February 2016

UPM-Kymmene Corporation

AUDIT COMMITTEE  
OF  
THE BOARD OF DIRECTORS