



UPM SUPPLIER AND THIRD-PARTY CODE

PRACTICAL GUIDE TO EVERYDAY DECISIONS

UPM **BIOFORE-BEYOND** FOSSILS

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Dear Partner,

At UPM, integrity underlies all our business operations and provides the foundation for our continued success and growth. We do not compromise our standards of integrity under any circumstances, and we expect the same from our suppliers and third-party intermediaries.

As our partners, you are an essential part of our value chain. We are committed to a continuous dialogue and collaboration with you to improve our performance and to ensure the efficiency, transparency and responsibility of the entire supply chain.

We are all responsible for acting with integrity, in everything we do and every choice we make. I expect you and your company to do your part in this: comply with the UPM Supplier and Third-Party Code without exception and make the right choices in your everyday work.

Massimo Reynaudo
President and CEO, UPM

Introduction

UPM's aim is to be a trustworthy business partner, and it believes that responsible and ethical practices create long-term value for both UPM and its stakeholders. UPM has stated its commitment to integrity in its Code of Conduct. Our leading principle is that we do not compromise our standards of integrity under any circumstances, and we expect the same from our suppliers and third-party intermediaries.

All UPM suppliers and third-party intermediaries (e.g. agents, advisers, joint venture partners, local partners, or distributors acting on behalf of UPM) need to comply with the standards set in this UPM Supplier and Third-Party Code or demonstrate their compliance with similar standards defined in their own code of conduct or company policies.

UPM's Supplier and Third-Party Code defines the minimum level of performance that UPM requires from all its suppliers and third parties. There are additional requirements for certain materials and services.

UPM Supplier and Third-Party Code is based on the ten principles of the United Nations Global Compact initiative, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Organization's Declaration on Fundamental Principles and Rights at Work.

The most recent version of the Supplier and Third-Party Code is available at the UPM website.

LEARN MORE

The UN Guiding Principles on Business and Human Rights
The Ten Principles of the United Nations Global Compact
The United Nations Sustainable Development Goals
OECD Guidelines for Multinational Enterprises



UPM VALUES

**Trust and
be trusted**

**Achieve
together**

**Renew
with
courage**

For more information, refer to the following international conventions and declarations, and UPM instructions.

Fundamental ILO conventions

- Freedom of Association and Protection of the Right to Organise Convention (No. 87)
- Right to Organise and Collective Bargaining Convention (No. 98)
- Forced Labour Convention (No. 29)
- Abolition of Forced Labour Convention (No. 105)
- Minimum Age Convention (No. 138)
- Worst Forms of Child Labour Convention (No. 182)
- Equal Remuneration Convention (No. 100)
- Discrimination (Employment and Occupation) Convention (No. 111)

ILO Occupational Safety and Health Convention (No. 155)

Ten principles of the United Nations Global Compact

UN Universal Declaration of Human Rights

UPM Safety Induction

1 Commitment to integrity

THE UPM WAY

UPM complies with the applicable laws and regulations in all its operations. Legal compliance and responsible and ethical practices are the foundation of all UPM's businesses.

THE UPM SUPPLIER/THIRD-PARTY NEEDS TO:

- Comply with all applicable laws and regulations.
- Inform their UPM contact person immediately if the supplier or third party is unable to comply with the Supplier and Third-Party Code.

**Integrity
means doing
what is right.**





Examples and good practices for you

- **Recognise** the laws and regulations that are applicable to your business, considering its nature, your field of activity, and geographical scope. Comply with the laws and regulations and react to changes in them.
- **Ensure** that your employees are aware of and comply with these laws and regulations by means of regular training and communication.
- **Ensure** that your top management demonstrates compliance with laws and regulations in all their activities and make sure all managers lead by example.
- **In addition**, depending on your size, field of activity, and geographical scope:
 - **Establish and maintain** a management system containing the necessary policies, processes, and procedures that effectively steer decision-making, leadership, risk management, controls, and information flow and make your objectives achievable.
 - **Set up** a company-wide compliance programme that addresses at least how you ensure legal compliance, prevent corruption and bribery, and how you engage your employees in this programme.
- **Validate** your compliance programme regularly and update it, when needed.
- **Inform** your UPM contact person of any concerns you may have about the requirements of the UPM Supplier and Third-Party Code, especially about potential conflicts with applicable local legislation or regulation. Together, we can then find a way to avoid potential obstacles.

2 Respect people and human rights

Contribute and
engage others.

THE UPM WAY

UPM is committed to respecting human rights. We promote decent working conditions, do not tolerate the use of forced or child labour under any conditions, and we never compromise on safety.

We only work with business partners that share our commitment to human rights and health and safety. We aim to empower and engage our employees at all levels through responsible leadership.

THE UPM SUPPLIER/THIRD-PARTY NEEDS TO:

- Respect universal human rights such as freedom of thought, opinion, expression, religion and freedom from any discrimination based on e.g. race, age, nationality, gender or sexual orientation or any form of harassment.
- Respect local laws on working time and compensation, freedom of association, and right to collective bargaining.
- Respect children's rights and not use or tolerate the use of child labour. Follow minimum age set by local laws or International Labor Organization's (ILO) definition of minimum age of 15 years, whichever is higher.
- Ensure no form of forced labour is used or tolerated in in any of its operations or activities.
- Ensure the health, safety, and security of its employees and visitors as well as other people impacted by its operations.
- Comply with UPM's safety requirements when working at or visiting UPM sites and carry out necessary safety training.

Examples and good practices for you

Human rights and decent working conditions

- **Treat** your employees equally and with respect in all situations (e.g. in terms of recruitment, promotion, compensation, and benefits) and do not discriminate against them based on race, age, nationality, gender, sexual orientation, language, religion, political or other opinion, social origin, property, birth, or other status.
- **Ensure** that your employees have the freedom to form, join, or not join labour unions and to bargain collectively.
- **Promote** decent working conditions. Follow the International Labor Organization (ILO) standards' limits on normal hours of 8 per day and 48 hours per week. Ensure that overtime is voluntary and compensated.
- **Protect** your employees from sickness, disease, and injury arising out of their employment.
- **Specify** in your policies and communicate clearly that sexual and any other form of harassment and other inappropriate behaviour towards your own employees or stakeholders' representatives is not tolerated. Make it clear that employees are not allowed to behave – verbally, physically, or visually – in a manner that could be considered offensive, intimidating, threatening, malicious, or insulting.
- **Define** the minimum age for employment following International Labor Organization's (ILO) definition of minimum age or local laws if the minimum age defined in them is higher. If appropriate work exists in your company, define the tasks and working times that can be assigned to young workers (workers under the age of 18). Make sure that the employment of young persons does not put their education, development, or health and safety at risk.
- **Do not tolerate** slavery, forced labour, or human trafficking in any of your business operations. Bonded or involuntary prison labour should not be used.
- **People can be** considered slaves if they are:
 - Forced to work through mental or physical threat.
 - Forced to work as repayment of a loan or to regain confiscated property, such as a passport or ID card, or under threat of being reported to immigration authorities, etc.
 - Dehumanised, treated as a commodity, or bought and sold as property.
 - Physically constrained or their freedom of movement is restricted.
 - Forced to work excessive hours on a daily, weekly, or monthly basis without breaks defined in the applicable laws or collective labour agreements.

Safety

- **Always provide** your employees with the necessary occupational safety and personal protective equipment free of charge and make sure this equipment is used appropriately.
- **Ensure** that your employees working at or visiting UPM premises know UPM's safety procedures and they receive job-specific and site-specific safety training. The UPM Safety Induction tool presents and demonstrates the basic safety requirements; depending on the work; the required modules must be completed before entering the UPM site.

3 Taking care of the environmental impact and product safety

THE UPM WAY

UPM complies with the relevant environmental laws and knows its impact on air, climate, water, land, and biodiversity. We aim to minimise our adverse effects, including how we use land. We measure and assess continuously the direct and indirect environmental load and impact of UPM operations.

To combat climate change, we have committed to considerable reductions in our CO₂ emissions and the energy we buy by 2030. We are also committed to reducing the CO₂ emissions caused by our products throughout their value chain – from production to use and disposal.

THE UPM SUPPLIER/ THIRD-PARTY NEEDS TO:

- Minimise their negative environmental impact on land, water, biodiversity, climate, and air.
- Manage any waste according to applicable laws and the manufacturer's instructions.
- Ensure that its products are safe for the use they are meant for.

Reduce, reuse, recycle!

Examples and good practices for you

- **Determine and assess** your environmental aspects and their associated environmental impacts. Manage the significant environmental impacts in normal and exceptional situations.
- **Obtain and maintain** the required environmental permits for waste, air, water, and chemicals and ensure your contractors also have the required permits.
- **Measure and record** emissions and waste affecting air, soil, and water and know your direct CO₂ emissions as well as your emissions from bought energy.
- **Set targets** for lower emissions.
- **Set requirements** for your suppliers to report their CO₂ emissions.
- **If you have** field operations (forestry, agriculture, open pit mining, etc.), promote biodiversity in the areas under your influence.
- **Make sure** that your products fulfil legal and UPM product safety requirements.
- **Comply** with material restrictions specified in applicable laws and by UPM.
- **Maintain** a complete data record on raw material content, such as the chemicals and compounds in use.
- **Ensure** that all your raw materials come from legal sources.
- **Prevent** chemicals and other hazardous substances from leaking into the environment by having proper processes, such as secondary trays and/or pools, and a means for managing these substances. Also report relevant deviations or leakages to UPM.
- **Set up and maintain** procedures that ensure you comply with your waste management obligations. Always look for opportunities to reduce and reuse the waste from your operations or from products, or customers' assets. Ensure hazardous waste is treated according to applicable legislation and manufacturer's instructions.
- **Ensure** that you apply the appropriate environmental management system (EMS) to your operations. UPM prefers an EMS certified in line with an appropriate environmental standard such as ISO 14001.

4 Zero-tolerance for corruption and bribery

THE UPM WAY

UPM's guiding principle is clear: we do not tolerate corruption or bribery in any form. We never offer or pay bribes to government officials or to private individuals, and we never solicit or accept bribes.

**No compromises,
no excuses, no exceptions!**

THE UPM SUPPLIER/THIRD-PARTY NEEDS TO:

- Never pay, give, offer, or approve bribes to government officials or to private individuals under any circumstances, directly or indirectly.
- Never receive, solicit, or accept a bribe from any party under any circumstances, directly or indirectly.
- Never, under any circumstances, engage in any form of corruption or other improper or illegal business practices, such as extortion, embezzlement, or fraud.
- Maintain adequate procedures to prevent corruption and bribery in its operations.

Examples and good practices for you

General principles

- **Do not give or offer** anything of value to improperly influence a business decision to get business, keep business, or gain an unfair advantage. This is forbidden both directly and indirectly, i.e. through a third-party acting on your behalf.
- **Do not, directly or indirectly, ask** for or accept anything of value that might affect or appear to affect your ability to be objective in your business decisions.
- **Note** that “anything of value” should be broadly understood and includes any payment, loan, discount, political or charitable contribution, reimbursement, gift, gift card, meal, entertainment, trip, employment or internship, business opportunity, service, or other benefit.
- **Remember** that with government officials the rules on corruption and bribery are even stricter, and even a minor benefit offered or given to a government official may be considered bribery.

- **The term “government official”** has a wide range of meanings under various anti-corruption laws. It often includes any officer, employee, representative of, or candidate for any government department, agency, state-owned or state-controlled enterprise, municipality, parish, political party, or public international organisation.

Corruption and other improper and illegal business practices

- **Do your share** in weeding out corruption by identifying and rejecting it.
- **Other improper business practices** cover all types of unfair and unethical means to get business, keep business, or benefit improperly from your own or someone else’s business. Examples include extortion, embezzlement, fraud, misrepresentation, and false advertising. Many of these practices are illegal in different countries.

Gifts and hospitality

- **Do not offer, give, or accept** any gift or hospitality, meal, travel, or entertainment that is excessive or used to influence improperly business decisions or secure special treatment, or that could create the appearance of impropriety.
- **Gifts or hospitality** must have a legitimate business purpose and must always be reasonable in kind and size.
- **Maintain** expense records relating to all gifts, hospitality, meals, travel, and entertainment.

Risk management

- **Regularly assess and document** internal and external corruption and bribery risks your organisation is exposed to.
- **Maintain** corruption and bribery prevention procedures (e.g. policies, training, and encouragement to report

misconduct) that are proportionate to the corruption and bribery risks of your organisation.

- **Ensure** that your top management demonstrates – in communication and in practice – full commitment to zero-tolerance for corruption and bribery and that all managers lead by example.
- **Ensure**, through training and communication, that your employees are aware of and committed to your zero-tolerance for corruption and bribery. Perform background checks on suppliers and third parties acting on your behalf and impose on them a contractual obligation to comply with the applicable anti-corruption and anti-bribery laws. Also monitor this obligation is respected.
- **Monitor and review** your procedures for preventing corruption and bribery and make improvements, where necessary.

5 Business transparency

THE UPM WAY

By knowing our customers, suppliers, and other business partners and developing business relationships with them, UPM can improve business performance, supply security, and business continuity.

At the same time, UPM can mitigate the risk of becoming involved in illegal business activities and suffering losses or reputational damage because of such relationships. This is why we must select our business partners carefully on the basis of objective criteria, such as requiring them to conduct business in compliance with applicable laws.

THE UPM SUPPLIER/THIRD-PARTY NEEDS TO:

- Be a legal entity that is duly organised and legitimately exists under applicable laws.
- Have the right to conduct its business, enter into an agreement with UPM, and perform its obligations accordingly.
- Be aware of the risks it is subject to, have adequate risk mitigation measures in place, and notify UPM immediately if the risks might have an impact on UPM's business.
- Comply fully with all applicable tax laws and pay all taxes and other official payments as set by the authorities.
- Comply fully with all applicable anti-money laundering laws and trade sanction regimes.
- Disclose to UPM any actual or potential conflicts of interest relating to its activities as a UPM supplier or third-party intermediary. These include personal affiliations between employees of supplier/third-party intermediary and UPM as well as any material financial interests UPM employees may have in the supplier's/third-party intermediary's business.

Examples and good practices for you

- **Complete** the appropriate registration requirements for your legal entity.
- **Obtain and maintain** all necessary licenses and permits required for conducting your business and entering into agreements.
- **Get and maintain** in force with a reputable insurance company adequate insurance policies relating to your activities with UPM.
- **Regularly perform** an effective risk assessment to identify the risks your business is exposed to, e.g. economic, delivery of raw materials, environmental (storms, floods, etc.), social, and cyber risks.
- **Deal with** risks consistently and establish controls to manage them.
- **Inform** UPM if you notice a risk that could have an impact on UPM's business. Doing so ensures

that we can consider together how to proactively and effectively manage the risk.

- **Be aware of** the tax legislation that is applicable to your business and any taxes and other official payments your business is subject to. Prevent tax evasion at your operations, e.g. through appropriate monitoring.
- **Prevent** money laundering at your operations, e.g. by doing appropriate financial and other background checks on your business partners.
- **Keep up to date with and apply** trade restrictions imposed due to international sanction regimes. In practice, monitor your customers and other business partners, e.g. by screening them against sanctions lists to avoid any transactions with sanctioned parties. Conduct additional monitoring where necessary,

e.g. in certain geographic areas, to identify and mitigate compliance risks.

Conflicts of interest

- **A conflict of interest** occurs when your interests as a UPM supplier or third-party intermediary conflict with UPM's interests.
- **Normal conflicting interests** relating to commercial terms and customer service are not considered as conflict of interest here but situations where objective decision-making is threatened by such interests.
- **Conflicts of interest** occur e.g. if your employees have personal affiliations with UPM or UPM employees have material financial interest in your business. By disclosing these we can ensure that objective decision making is guaranteed on both sides.

Every choice
makes a
difference!

6 Compliance with competition laws

THE UPM WAY

In UPM, our actions need to comply with all applicable laws regulating competition at all times. Compliance with competition laws prevents us from making agreements or establishing other practices that restrict competition. We do not discuss or provide any sensitive information to a competitor.

THE UPM SUPPLIER/THIRD-PARTY NEEDS TO:

- Comply with all applicable competition laws and not make or engage in any agreements, trade practices, or meetings with customers, distributors, suppliers, or other business partners that could be considered distorting competition, or otherwise engage in any anti-competitive practices.



Business
success
builds on
compliance.

Examples and good practices for you

- **Do not engage** in price fixing, market or customer allocation, bid rigging, boycotting, or limiting production with competitors.
- **Do not discuss or exchange** sensitive information with competitors in violation of competition laws.
- **Any contacts** or commercial agreements with competitors as well as participation in trade and professional associations must take place in accordance with competition laws.
- **Note** that certain contractual terms, e.g. reselling restrictions, resale price maintenance, and exclusivity arrangements, may require a legal review.
- **If you have** a dominant market position, you must not abuse this position.

7 Protect assets and information

THE UPM WAY

UPM employees are responsible for handling UPM's and our business partners' assets, such as machinery, equipment, raw materials, vehicles, IT and mobile devices, and funds, with care and protect them from damage, loss, theft, and misuse. We handle confidential information and personal data carefully and protect the company against cyber risks.

As a publicly listed company, all public disclosures of UPM's information need to be made in compliance with the applicable laws and rules of the stock exchange.

THE UPM SUPPLIER/THIRD-PARTY NEEDS TO:

- Handle UPM's assets with care.
- Protect UPM's confidential information against unauthorised use or disclosure.
- Process personal data in accordance with applicable laws.
- Never publish any announcements, press releases, or other public disclosures concerning UPM without UPM's approval.
- Respect the intellectual property rights of UPM and other parties.



Examples and good practices for you

- **Do not use** UPM's assets, including information, for any other purpose than for what they have been entrusted to you.
- **Take** appropriate measures to safeguard the confidentiality and security of data, including UPM's trade secrets, e.g. by using appropriate non-disclosure agreements and other protection systems and restricting access to data to only those people who need the confidential information for the purposes for which the confidential information was given.
- **Do not discuss** confidential topics in public areas or on social media, or with relatives or friends.
- **Use** appropriate IT tools and implement IT information security policies to protect data against cyber risks.
- **Ensure** that your employees and business partners know and are committed to your requirements on confidentiality and cyber security by means of training and communication.
- **Handle and maintain** any personal data in compliance with the laws that are applicable to your business.
- **Safeguard** UPM's intellectual property in the form of e.g. inventions, patents, trademarks, and domain names by maintaining adequate legal protection or confidentiality.
- **Ensure** that your products and services do not infringe any intellectual property rights of any third parties.



Prevent, protect, pay attention.



8 Know with whom you trade


THE UPM WAY

UPM wants to identify and address the risks relating to its business partners before entering a business relationship with them. We also monitor our business partners throughout the business relationship. UPM is committed to responsible sourcing practices and expects its business partners to comply with applicable laws and to share the principles outlined in the UPM Code of Conduct.

In the Supplier and Third-Party Code, we define requirements for our suppliers and third-party intermediaries, and we expect them to promote these requirements within their supply chain.

THE UPM SUPPLIER/THIRD-PARTY NEEDS TO:

- Know and select its business partners carefully to identify and mitigate the risks of becoming involved in illegal business activities or violation of any requirements of this Supplier and Third-Party Code.
- Promote the requirements described in this Supplier and Third-Party Code or similar standards to other parties in their supply chain.
- Keep complete and accurate records of all its business transactions.



Do you know your business partner?

Examples and good practices for you

- **Openly declare** your own commitment to business integrity.
- **Define** requirements for your business partners and communicate these requirements in a transparent manner. The requirements need to cover the scope of this Supplier and Third-Party Code.
- **Assess** your business partners' risks in terms of employee and human rights, anti-bribery and anti-corruption, material or service quality, environmental emissions, and other compliance risks. This can be done e.g. by conducting background checks before entering a business relationship and by auditing during the business relationship.
- **Screen** your business partners against applicable sanctions lists.
- **Perform** regular credit and financial checks within your supply chain. Pay attention to red flags, such as complex or unusual payment structures, multiple payments from various parties, and requests for payments to an unrelated account or third-party.
- **Set targets** for the performance of your key and high-risk suppliers, for e.g. environmental and social impacts. Monitor the progress.
- **Actively support** your business partners in improving their responsible business practices on a continuous basis.
- **Monitor** compliance with the requirements set for your business partners and reserve right to audit. Conduct risk-based audits with follow-up and closing of corrective actions.
- **Take appropriate measures** if you find any misconduct.
- **Demonstrate** the legality of your business transactions by keeping records of all business transactions. This may be required by authorities in e.g. anti-money-laundering or anti-corruption investigations.

9 Engaging with our stakeholders and society

THE UPM WAY

UPM aims to understand stakeholder-specific expectations and engage in dialogue with various stakeholders to discuss UPM's targets, operating principles, and challenges we face. We respect the right to different opinions, as we want to foster dialogue with our stakeholders and society. We participate in the development of our local communities through various projects and initiatives.

THE UPM SUPPLIER/THIRD-PARTY NEEDS TO:

- Communicate with its stakeholders openly and transparently and promote dialogue with them.





Stakeholder dialogue starts with trust.

Examples and good practices for you

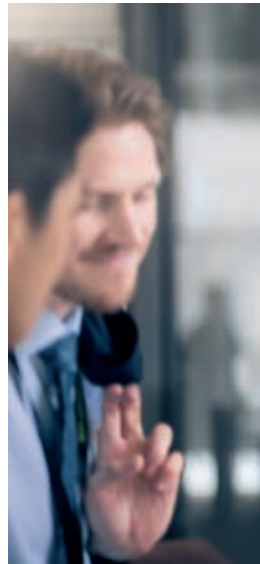
- **Identify** your stakeholders and their expectations and listen to their views. Make sure you have adequate systems for documenting possible complaints and use them consistently.
- **Engage** with different stakeholders and be open to dialogue.
- **Provide** transparent and fact-based information on your impacts and performance to your local stakeholders and society.
- **If there are changes** in your business operations, increased environmental impacts or other changes that may significantly affect the wellbeing of your stakeholders, actively engage with them and let them know what actions you have taken. Examples of such situations could include a leakage or spill, increased odour, or expansion of production.
- **Establish** a channel for community and stakeholder feedback.

10 Compliance involves everyone

THE UPM WAY

In UPM, everyone is responsible for maintaining our integrity and ethical standards. We promote a speak-up culture where employees have the opportunity and are encouraged to voice their concerns.

All employees must promptly report any suspected or observed misconduct. We do not tolerate retaliation against any person who, in good faith, reports suspected misconduct.



THE UPM SUPPLIER/THIRD-PARTY NEEDS TO:

- Give UPM permission to verify compliance with this Supplier and Third-Party Code through dialogue and, if considered necessary by UPM, through on-site audits. Reasonable notice will be given for the audits, conducted by UPM's internal or external resources.
- Respond to UPM's surveys precisely and in a timely manner.
- Understand that UPM will consider a violation of laws or this Supplier and Third-Party Code or a failure to take corrective action a breach of contract, and this may entitle UPM to terminate the business relationship with the supplier or third party.
- Make it possible for employees to voice their concerns about misbehaviour or to suggest improvements or give general feedback anonymously.
- Report immediately to their UPM contact person any suspected or observed breach of this Supplier and Third-Party Code that may affect the business relationship or UPM.

Examples and good practices for you

- **Grant** UPM the right to perform on-site audits on case-specific subjects to confirm transparency and compliance. The audits are beneficial to all parties: UPM can ensure its business partner complies with the Supplier and Third-Party Code, and the business partner receives feedback and the opportunity to develop its operations.
- **Have** systems in place to enable unambiguous reporting, especially concerning environmental permits and emissions, human resources-related queries, and your anti-bribery actions.
- **Have** an easily accessible and trustworthy channel for your employees and external

stakeholders, where they can report misconduct and any observations e.g. about safety or human rights or simply share their development ideas. Your employees are a huge talent pool that can produce brilliant ideas.

- **Ensure** that you have a process for managing the feedback you receive and that your employees are familiar with this process.
- **Make clear** that you do not tolerate retaliation against any person who, in good faith, reports suspected misconduct or participates in an investigation to resolve suspected misconduct. Examples of retaliation include

demotion, dismissal, denial of promotion, salary reduction, and any kind of threatening, bullying, or harassment.

- **Ensure** that you investigate any reported allegations of misconduct promptly, take corrective action where misconduct has been found, and communicate the solutions to all concerned parties.
- **You can report** any suspected or observed misconduct relating to UPM employees or this Supplier and Third-Party Code either directly to your contact person at UPM or anonymously using UPM's report misconduct channel.



**Silence is not an option.
Do the right thing!**





REPORT MISCONDUCT

An anonymous misconduct report, including one concerning UPM employees, can be made via:

UPM-Kymmene Corporation
Head of Internal Audit/Complaint
P.O. Box 380
FI-00101 Helsinki, Finland
reportmisconduct@upm.com
upm.com/reportmisconduct

UPM will review carefully reports of misconduct and keep them strictly confidential to the fullest extent possible.



[upm.com](https://www.upm.com)