



StoraEnso

March 6, 2026

1 (4)

Stora Enso

Business Areas Cartonboard, Containerboard and Foodservice & Liquid Board
Anjalankoski, Beihai, Fors, Forshaga, Heinola, Imatra, Oulu, Ostroleka, Skoghall and Varkaus Mills

Customer Information on per- and polyfluoroalkyl substances (PFAS)

In the production of food contact materials (FCM) we use food contact approved and safe chemical additives. Paper and paperboard products can be produced with 100 % fresh, predominantly fresh or with fully recycled fibers. Whenever we use recycled fibres those are sourced according to EN 643 classifications.

Paper and paperboard products, which are intended for food contact and are manufactured at the Stora Enso Anjalankoski, Beihai, Fors, Forshaga, Heinola, Imatra, Oulu, Ostroleka, Skoghall and Varkaus mills comply with the Regulation (EC) 1935/2004 *on materials and articles intended to come into contact with food*. The products produced at the above-mentioned mills are also manufactured in accordance with Regulation (EC) 2023/2006 *on good manufacturing practice for materials and articles intended to come into contact with food*.

Our products that end up to food contact applications are tested and are safe at intended end-uses. More details of product and food safety topics are communicated in the product specific Declaration of Compliance documents.

We do not intentionally* add any PFAS in our products. For the most sensitive end-use applications we produce paper and board based on fully fresh fibers. For other applications we use predominantly fresh or fully recycled fibers. Recycled fibers may contain traces of PFAS as an impurity. The information about the possible use of recycled fibres can be found from product specific Declaration of Compliance documents.

** Intentionally added shall mean deliberately utilized in the formulation of a material or component where its continued presence is desired in the final product to provide specific characteristics, appearance or quality. Please note that traces of PFAS may be found in some paper and board as an impurity due to use of recycled fibers.*

Introduction to PFAS

PFAS are a large group of man-made chemicals that are manufactured and used in a variety of industries around the world as they have special properties, e.g. heat resistance and anti-stick-properties. The most known PFAS are perfluorooctane sulfonic acid (PFOS) and perfluorooctanoic acid (PFOA).

The safety of PFAS has been discussed and researched already for years. Majority of PFAS are persistent in the environment and certain PFAS tend to accumulate in the human body. Some PFAS are suspected to have adverse health effects e.g. in a human immune system, be toxic for reproduction, be carcinogenic and interfere with human endocrine (hormone) system. EFSA's Panel on Contaminants in the Food Chain (CONTAM) published the scientific opinion on *Risk to human health related to the presence of perfluoroalkyl substances in food* in Sept 2020.

Certain PFAS are included in the international Stockholm Convention to eliminate their use and some also listed as substances of very high concern (SVHCs) under Regulation (EC) 1907/2006 on Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH). Further restrictions are expected to happen, and the European Chemicals Agency (ECHA) aims to complete its scientific evaluation of the proposed EU-wide restriction on per- and polyfluoroalkyl substances (PFAS) by the end of 2026.

Certain EU Member States and countries outside Europe have issued specific legislation for PFAS in food contact materials. Based on our current knowledge, we can state that our products, before further converting, comply with Danish Order no 681 of 25 May 2020, to prohibit PFAS chemicals in food contact paper and board materials and articles.

Based on our review of French Decree No. 2025-1376 of 28 December 2025 (implementing Article L. 524-1 of the French Environmental Code on PFAS restrictions), the measures apply to specified product categories such as cosmetics, ski waxes, and certain consumer textiles/footwear and related waterproofing agents. Packaging materials are not listed among the covered categories.

EU ban on PFHxA-related substances

Regulation (EU) 2024/2462 restricts the use of undecafluorohexanoic acid (PFHxA), its salts and PFHxA -related substances in certain articles and mixtures including textiles, cosmetics and paper and cardboard used as food contact materials. The restrictions for their use in paper and cardboard as food contact materials will apply from October 10th, 2026.

EU Packaging and Packaging Waste Regulation (PPWR)

The EU's new Packaging and Packaging Waste Regulation (EU) 2025/40 (PPWR) was formally adopted in December 2024 and entered into force on February 12th, 2025. The PPWR will apply directly across the EU from August 12th, 2026. Stora Enso is closely monitoring the development of the Regulation and is committed to comply with the requirements of PPWR.

PPWR mandates that, from August 12th, 2026, food contact packaging shall not be placed on the EU market if it contains PFASs in a concentration of or above the following cumulative limit values:

1. 25 ppb for any PFAS as measured with targeted PFAS analysis;
2. 250 ppb for the sum of PFASs measured as sum of targeted PFAS analysis, optionally with prior degradation of precursors; and
3. 50 ppm for PFASs (polymeric PFASs included). If total fluorine exceeds 50 mg F/kg the manufacturer, importer or downstream user shall upon request provide to the enforcement authorities a proof for the fluorine measured as content of either PFASs or non-PFASs.

Several protocols and methodologies to test the presence of PFAS in different matrices exist, but there is no harmonised methodology for PFAS in food contact packaging at EU level. The methodology for testing of PFAS and verifying compliance is expected to be clarified in the Commission Note which is currently under development by the Commission.

Based on our current knowledge, a stepwise approach for verifying compliance with the PFAS is recommended. As an initial screening step, total fluorine (TF) measurement is

referenced, and where TF is below 50 mg/kg (50 ppm), compliance can be assumed without the need to test the other limit values.

We are currently evaluating if the amount of total fluorine is below 50 ppm in our paper and board and aim to confirm this as soon as possible. Based on our knowledge and the results we have so far we expect to be below this threshold limit.

This information is valid for the paper, paperboard, and barrier coated products that are delivered by the above-mentioned mills of Stora Enso Business Areas Cartonboard, Containerboard and Foodservice & Liquid Board, before further material converting.

Disclaimer

It is the responsibility of the manufacturer of the final product/package to ensure that products fabricated from material manufactured by us meet all relevant regulatory and legislative requirements, specifications and limitations in the intended application and end use. This information and its contents are subject to the following additional limitations and disclaimers:

- The information is accurate to our current knowledge. We take no responsibility for information that has been provided to us by our suppliers and on which we have relied when producing the information contained herein.
- This Customer Information Document is made and will be updated in accordance with applicable law if referenced in the document. For the avoidance of doubt, we assume no liability for failing to update the document with information or changes that do not require updates according to applicable law.
- The customer information provided in this Customer Information Document is only valid to the extent it has been delivered by an authorized employee of Stora Enso Oyj or its affiliate.
- Nothing in this Customer Information Document shall be interpreted as a warranty (direct or implied) regarding the material provided by us with respect to (a) anything beyond what is expressly set out herein, (b) the merchantability or fitness for a particular purpose, (c) the use, or the suitability for use, in connection with other products or materials, or (d) the safety or legality in any use, processing and handling of our material.
- No one other than the addressee may rely on this Customer Information Document and we assume no liability whatsoever to any third party.
- Any reference in this document to words "we", "our", or "us" shall mean Stora Enso Oyj and/or its affiliate(s) and their employees, as applicable from time to time.