

Demerger Plan

The Board of Directors of UPM-Kymmene Corporation (“UPM”) proposes to the General Meeting of UPM that the General Meeting would resolve upon the partial demerger of UPM so that all assets and liabilities of UPM relating to the UPM Plywood business area (the “**Plywood Business Area**”) or predominantly serving it, as described in more detail below, be transferred without liquidation to WISA Group Plc to be incorporated in such partial demerger (the “**Receiving Company**”), as set out in this demerger plan (together with its schedules, the “**Demerger Plan**”) (the “**Demerger**”).

As demerger consideration, the shareholders of UPM will receive new shares in the Receiving Company in proportion to their shareholdings. UPM will not be dissolved as a result of the Demerger.

The planned date of registration of the completion of the Demerger (the “**Effective Date**”) is on or about 31 October 2026, as set out in Section 20 of this Demerger Plan. The actual Effective Date may yet change.

The Demerger is carried out in accordance with Chapter 17 of the Finnish Companies Act (624/2006, as amended) (the “**Finnish Companies Act**”) and Section 52 c of the Finnish Business Income Tax Act (360/1968, as amended) as a tax-neutral demerger, regarding which UPM has received an advance ruling from the Finnish Tax Administration.

1 Companies Participating in the Demerger

1.1 Demerging Company

Company name:	UPM-Kymmene Corporation
Business ID:	1041090-0
Postal address:	P.O. Box 380, 00101 Helsinki, Finland
Street address:	Alvar Aallon katu 1, 00100 Helsinki
Domicile:	Helsinki

UPM is a public limited liability company, and its shares are traded on the official list of Nasdaq Helsinki Ltd (“**Nasdaq Helsinki**”).

1.2 Receiving Company

Future company name:	WISA Group Plc
Business ID:	To be issued after the registration of the Demerger Plan
Postal address:	c/o UPM-Kymmene Corporation, P.O. Box 380, 00101 Helsinki, Finland
Street address:	c/o UPM-Kymmene Corporation, Alvar Aallon katu 1, 00100 Helsinki
Domicile:	Helsinki

The Receiving Company is a public limited liability company to be incorporated as a result of the Demerger, and its shares are intended to be applied for listing primarily on the official list of Nasdaq Helsinki.

UPM and the Receiving Company are hereinafter jointly referred to as the “**Companies Participating in the Demerger**”.

2 Purpose of the Demerger

The purpose of the Demerger is to separate the Plywood Business Area from UPM into a standalone company. The Receiving Company will be listed as a new publicly listed company as a part of the arrangement.

According to the assessment of the Board of Directors of UPM, the separation of the Plywood business area into a new publicly listed company would increase shareholder value by creating an integrated platform focused solely on pursuing the strategic priorities and growth opportunities of the Plywood business area. The

separation will also simplify governance and decision-making structures, foster more direct accountability, and enhance UPM's focus on its core businesses. It will also provide increased visibility to investors into key value drivers specific to the Plywood business area, which can facilitate the fair valuation of the business and provide more flexibility for accessing external capital. The separation further allows the Plywood business area to attract new investors who are interested in investing directly in an independent company focused on high value-added end-use segments, including construction, LNG shipbuilding and vehicle flooring solutions. This also benefits the value creation for UPM's current shareholders.

3 Articles of Associations of the Companies Participating in the Demerger

3.1 Articles of Association of the Receiving Company

A proposal for the Articles of Association of the Receiving Company is enclosed as Appendix 1 of this Demerger Plan. The Articles of Association will enter into force on the Effective Date.

3.2 Articles of Association of UPM

No amendments are proposed to the Articles of Association of UPM due to the Demerger. The Demerger process does not limit the authority of the General Meeting of UPM to resolve on any amendments to the Articles of Association of UPM.

4 Proposals for the Appointment of Members of Administrative Bodies of the Receiving Company

4.1 Board of Directors and Auditor of the Receiving Company and their Remuneration

The Board of Directors of UPM will make proposals to the General Meeting of UPM resolving on the Demerger concerning the number of members of the Board of Directors, the election of the members of the Board of Directors and the auditor of the Receiving Company, as well as their remuneration. The above-mentioned proposals are not binding on the General Meeting of UPM resolving on the Demerger.

According to the proposed Articles of Association of the Receiving Company, the Receiving Company has a Board of Directors comprising of a minimum of four (4) and a maximum of eight (8) members. According to the Articles of Association of the Receiving Company, the term of office of the members of the Board of Directors expires at the end of the Annual General Meeting of the Receiving Company following the election.

The General Meeting of UPM resolving on the Demerger will confirm the number of the members of the Board of Directors of the Receiving Company and will elect the members of the Board of Directors. If necessary, the resolutions may be amended by a General Meeting of UPM to be held later prior to the Effective Date.

The term of office of the members of the Board of Directors of the Receiving Company commences on the Effective Date and expires at the end of the Annual General Meeting of the Receiving Company following the Effective Date.

According to the proposed Articles of Association of the Receiving Company, an audit firm approved by the Finnish Patent and Registration Office is appointed as the auditor of the Receiving Company. The Receiving Company's auditor is elected by the General Meeting of UPM resolving on the Demerger. The resolution may, if necessary, be amended by a later General Meeting of UPM prior to the Effective Date.

According to the proposed Articles of Association of the Receiving Company, if the Receiving Company has a statutory obligation to prepare a sustainability report, a sustainability audit firm approved by the Finnish Patent and Registration Office is appointed as the assurer of the Receiving Company's sustainability report. The Receiving Company's statutory sustainability reporting assurer is elected, if necessary, by the General

Meeting of UPM resolving on the Demerger. If necessary, the resolution may be amended by a General Meeting of UPM to be held later prior to the Effective Date.

The resolutions on the remuneration of the Board of Directors, auditor and possible statutory sustainability reporting assurer of the Receiving Company will be made by the General Meeting of UPM resolving on the Demerger. The Receiving Company is responsible for the remuneration of its Board of Directors, auditor and possible statutory sustainability reporting assurer and for all other costs and liabilities relating thereto, also to the extent such remuneration, cost or liability relates to the period preceding the Effective Date.

4.2 President and CEO of the Receiving Company

The Board of Directors UPM will, prior to the completion of the Demerger, appoint the President and CEO of the Receiving Company. The Board of Directors of UPM has appointed Ms. Tuija Suur-Hamari as the President and CEO of the Receiving Company.

A President and CEO's service agreement will be entered into with the President and CEO of the Receiving Company in accordance with customary practice. The agreement, together with all rights and obligations thereunder, will transfer to the Receiving Company in the Demerger. The Receiving Company is responsible for the remuneration and other costs and liabilities related to the President and CEO in accordance with the President and CEO's service agreement, including also to the extent such remuneration, costs or liability relates to the period preceding the Effective Date.

If the President and CEO of the Receiving Company resigns or is dismissed or must be otherwise replaced by another person prior to the Effective Date, the Board of Directors of UPM may appoint a new President and CEO of the Receiving Company up until the Effective Date. Thereafter, the Board of Directors of the Receiving Company appoints the President and CEO.

5 Demerger Consideration and Timing of its Issuance

5.1 Demerger Consideration

The shareholders of UPM will, as demerger consideration, receive one (1) new share in the Receiving Company for each share owned in UPM (the "**Demerger Consideration**"). So, all shares in the Receiving Company will be issued to UPM's shareholders in proportion to their shareholdings in the Demerger.

No Demerger Consideration will be issued to the treasury shares in UPM's possession in accordance with Chapter 17, Section 16, Subsection 3 of the Finnish Companies Act.

There is one (1) share class in the Receiving Company, and the shares in the Receiving Company do not have a nominal value.

5.2 Timing of Issuance of the Demerger Consideration

The Demerger Consideration will be issued to the shareholders of UPM on the Effective Date or as soon as possible thereafter. The Demerger Consideration will be issued through the book-entry securities system maintained by Euroclear Finland Oy based on the number of shares in UPM registered in the book-entry accounts of UPM's shareholders on the Effective Date in proportion set out in this Demerger Plan. The Demerger Consideration will be distributed automatically, and no action is required from the shareholders of UPM in relation thereto.

The final total number of shares in the Receiving Company issued as Demerger Consideration will be determined based on the number of shares in UPM held by others than UPM itself on the Effective Date. On the date of this Demerger Plan, UPM holds 411,653 treasury shares. On the date of this Demerger Plan, the total number of shares in the Receiving Company to be issued as Demerger Consideration would consequently

be 527,324,046 shares. The final total number of shares in the Receiving Company issued as Demerger Consideration depends, among other things, on a possible change in the number of issued and outstanding shares in UPM caused, for example, by UPM issuing new shares or acquiring its own shares prior to the Effective Date.

6 Option Rights and Other Special Rights Entitling to Shares

UPM has not issued any option rights or other special rights referred to in Chapter 10, Section 1 of the Finnish Companies Act that would entitle their holder to subscribe for shares in UPM.

7 Other Consideration

Save for the Demerger Consideration to be issued in the form of new shares in the Receiving Company, as set out in Section 5, no other consideration will be distributed to the shareholders of UPM in the Demerger.

8 Share Capital of the Receiving Company

The share capital of the Receiving Company is EUR 80,000.00.

9 Assets, Debts and Equity of UPM and Circumstances Impacting Their Valuation

The assets, debts and equity of UPM as of 31 December 2025 are set out in the audited balance sheet of UPM as at 31 December 2025 enclosed as [Appendix 2](#) to this Demerger Plan.

The assets and debts on the balance sheet of UPM have been booked and valued in compliance with the provisions of the Finnish Accounting Act (1336/1997, as amended) (the “**Finnish Accounting Act**”) and the generally accepted accounting principles (*hyvä kirjanpito*). There has not been any material changes in the financial position or the liabilities of UPM between the said date and the date of this Demerger Plan.

10 Allocation of UPM’s Assets and Liabilities Between Companies Participating in the Demerger, Intended Effect of the Demerger on the Balance Sheet of Receiving Company and Accounting Methods Applied in the Demerger

10.1 Assets and Liabilities Transferring to the Receiving Company

In the Demerger, the Plywood Business Area, including any assets and rights of UPM related to or predominantly serving the Plywood Business Area and any debts, liabilities and possible provisions of UPM related thereto at the time of registration of the completion of the Demerger (the “**Effective Time**”), will transfer to the Receiving Company pursuant to this Demerger Plan.

The assets and rights and related debts, liabilities and provisions of UPM that relate to or serve both the Plywood Business Area and UPM’s other businesses (all other businesses of UPM than the Plywood Business Area, collectively, the “**Other Businesses**”) will be allocated between the Plywood Business Area and the Other Businesses based on whether the item predominately relates to or serves the Plywood Business Area or the Other Businesses. Section 21.6 applies to any agreements and commitments relating to or serving both the Plywood Business Area and the Other Businesses.

Furthermore, a certain portion of UPM’s general assets, debts, liabilities and provisions will transfer to the Receiving Company in the Demerger pursuant to this Demerger Plan, as set out in more detail in this Demerger Plan below.

[Appendix 2](#) sets out a preliminary balance sheet allocation between UPM and the Receiving Company illustrating the transfer of assets, debts, liabilities and provisions in the Demerger. The figures set out in

Appendix 2 are based on UPM's audited balance sheet as at 31 December 2025, as adjusted for the presumed situation on the Effective Date. The final impact of the Demerger on the balance sheets of the Companies Participating in the Demerger and the final figures will be determined based on UPM's assets, debts, liabilities and provisions at the Effective Time. In addition to the balance sheet items, the off-balance sheet items related to the Plywood Business Area, together with the associated rights and obligations, such as agreements, offers and requests for offer, as well as the competence and know-how of the personnel, will transfer to the Receiving Company pursuant to this Demerger Plan.

In accordance with the above principles, the following items of UPM, among other things, will transfer to the Receiving Company pursuant to this Demerger Plan to the extent they exist at the Effective Time (including also items that have replaced them or have arisen or become apparent after the date of this Demerger Plan):

- (a) Any shares and participations in companies directly or indirectly owned by UPM and belonging to the Plywood Business Area (including also shares and participations in companies belonging to the Plywood Business Area that are to be established, registered or transferred to the Plywood Business Area after the date of this Demerger Plan) ("**Transferring Companies**"), including shares and participations in the following companies and their subsidiaries:
 - (i) UPM Plywood Oy (Business ID 1839206-5);
 - (ii) UPM-Kymmene Otepää OÜ (Estonia, registration number 10664333) (including the branch incorporated in Latvia with registration number is 40203731124);
 - (iii) WISA Plywood SAS (France, registration number 103094686) (including a branch to be incorporated in Spain);
 - (iv) WISA Plywood GmbH (Germany, under incorporation);
 - (v) WISA Plywood B.V. (the Netherlands, registration number 868763755);
 - (vi) WISA Plywood Limited (the United Kingdom, registration number 872174);
 - (vii) WISA Plywood ApS (Denmark, registration number 46209354); and
 - (viii) Järvi-Suomen Voima Oy (Business ID 1634373-7).
- (b) Any movable and immovable fixed assets and any tangible and intangible assets owned by UPM related to the Plywood Business Area (including assets transferred to the Plywood Business Area after the date of this Demerger Plan) and any rights, obligations, liabilities and provisions of UPM related thereto;
- (c) Any receivables of UPM from and any liabilities of UPM to the Transferring Companies related to the UPM group's cash pool arrangements;
- (d) Any current receivables of UPM from the Transferring Companies, including trade receivables, accrued receivables and other current receivables related to the Plywood Business Area. To the extent that such current receivables are not transferable, a corresponding debt relationship will be created between UPM and the Receiving Company;
- (e) A portion of UPM's cash that, according to UPM's estimate, corresponds to the amount required for the Receiving Company's operations and working capital needs on the Effective Date;
- (f) Any current liabilities of UPM to the Transferring Companies, including UPM's trade payables, accrued liabilities and other current liabilities related to the Plywood Business Area. To the extent

that such current debts are not transferable, a corresponding debt relationship will be created between UPM and the Receiving Company;

- (g) Any financial debt and other long-term debt of UPM to the extent that they relate to the Plywood Business Area. To the extent that any such debts are not transferable, a corresponding debt relationship will be created between UPM and the Receiving Company, which debt the Receiving Company repays immediately after the completion of the Demerger;
- (h) Any financing and security agreements and other agreements related to the financing of the Receiving Company entered into by UPM on behalf of and for the account of the Receiving Company, and any rights, obligations and liabilities related thereto, as well as UPM's receivable from the Receiving Company for fees and costs paid by UPM on behalf of and for the account of the Receiving Company in connection with the financing of the Receiving Company;
- (i) Any intellectual property rights of UPM related to the Plywood Business Area, such as the auxiliary trade name WISA Group;
- (j) Any employment and service agreements and other agreements of UPM related to employment and service relationships, and any rights, obligations and liabilities of UPM related thereto, concerning persons employed by UPM at the Effective Time, which persons belong to the Plywood Business Area or otherwise transfer to the Receiving Company in accordance with Section 21.2, and any pension and other liabilities of UPM related to such transferring persons or related to persons otherwise belonging to or having belonged to the Plywood Business Area;
- (k) Any agreements of UPM concerning the Transferring Companies and any customer, supply and other commercial agreements of UPM exclusively related to the Plywood Business Area. Section 21.6 applies to any agreement that relates to or serves both the Plywood Business Area and the Other Businesses or that is not transferable;
- (l) Any tax receivables, debts and liabilities of UPM related to the Plywood Business Area;
- (m) Any losses confirmed in UPM's taxation in proportion to the net assets of UPM transferring to the Receiving Company in the Demerger;
- (n) Any provisions of UPM related to the Plywood Business Area;
- (o) Any liabilities of UPM relating to a prospectus or an exemption document to be prepared in connection with the Demerger pursuant to the Prospectus Regulation (EU) 2017/1129 and the European Commission's delegated regulations related thereto, or otherwise relating to the offering or admission to trading of the shares in the Receiving Company in connection with the Demerger; and
- (p) Any other possible known and unknown assets and rights of UPM relating to or predominantly serving the Plywood Business Area and any possible debts, liabilities and provisions of UPM related thereto, which assets, rights, debts, liabilities or provisions are not specifically specified in this Demerger Plan. For clarity, the foregoing also applies to items that arise or become apparent after the Effective Time.

Under Chapter 17, Section 16, Subsection 6 of the Finnish Companies Act, UPM is liable for any known, unknown, and conditional debts and liabilities (including agreements, commitments, offers and requests for offers) transferring to the Receiving Company, unless it is agreed or will be agreed with a creditor to limit or exclude such liability, in which case such agreed limitation or exclusion of liability applies to UPM's liability towards the creditor in question. UPM is not liable under Chapter 17, Section 16, Subsection 6 of the Finnish

Companies Act for any guarantee obligation transferring to the Receiving Company unless such guarantee obligation is considered a debt or liability at the Effective Time pursuant to such provision.

10.2 Assets and Liabilities Remaining with UPM

In the Demerger, UPM will retain the Other Businesses, including any assets and rights of UPM related to or predominantly serving the Other Businesses and any debts, liabilities and possible provisions of UPM related thereto at the Effective Time.

In accordance with the above principles, UPM will retain the following items, among other things, to the extent they exist at the Effective Time (including items that have replaced them or have arisen or become apparent after the date of this Demerger Plan):

- (a) Any shares and participations in companies directly or indirectly owned by UPM and belonging to the Other Businesses (including also shares and participations in companies belonging to the Other Businesses that are to be established, registered or transferred to the Other Businesses after the date of this Demerger Plan) (“**Remaining Companies**”);
- (b) Any movable and immovable fixed assets and any tangible and intangible assets owned by UPM related to the Other Businesses (including also assets transferred to the Other Businesses after the date of this Demerger Plan), and any rights, obligations, liabilities and provisions of UPM related thereto;
- (c) Any receivables of UPM from and any liabilities of UPM to parties other than the Transferring Companies related to the UPM group’s cash pool arrangements;
- (d) Any current receivables of UPM from parties other than the Transferring Companies, including trade receivables, accrued receivables and other current receivables related to the Other Businesses;
- (e) Any cash of UPM other than those referred to in Section 10.1(e);
- (f) Any current liabilities of UPM to parties other than the Transferring Companies, including trade payables, accrued liabilities and other current liabilities related to the Other Businesses;
- (g) Any financial liabilities and other long-term debts of UPM to the extent that they are not related to the Plywood Business Area, and any loan and financing agreements and collateral related thereto, as well as UPM’s relationships with banks and other financiers;
- (h) Any intellectual property rights of UPM related to the Other Businesses, such as the auxiliary trade names, domain names, trademarks, copyrights, patents, utility models, design rights and know-how;
- (i) Any employment and service agreements and other agreements of UPM related to employment and service relationships, any rights, obligations and liabilities of UPM related thereto, concerning persons employed by UPM at the Effective Time other than the persons transferring to the service of the Receiving Company in accordance with Sections 10.1(j) and 21.2, and any pension and other liabilities of UPM related to such persons remaining with UPM or related to persons otherwise belonging to or having belonged to the Other Businesses;
- (j) Any agreements of UPM concerning the Remaining Companies and any customer, supply and other commercial agreements of UPM related to the Other Businesses;
- (k) Any tax receivables, debts, and liabilities of UPM related to the Other Businesses;
- (l) Any losses confirmed in UPM’s taxation that are not transferred to the Receiving Company in accordance with Section 10.1(m);

- (m) Any provisions of UPM related to the Other Businesses;
- (n) Any guarantees issued or possible pledges granted by UPM in relation to the Other Businesses;
- (o) Any dividend debts and liabilities of UPM; and
- (p) Any other possible known and unknown assets and rights of UPM relating to or predominantly serving the Other Businesses and any possible debts, liabilities and provisions of UPM related thereto, which assets, rights, debts, liabilities or provisions are not specifically specified in this Demerger Plan. For clarity, the foregoing also applies to items that arise or become apparent after the Effective Time.

Under Chapter 17, Section 16, Subsection 6 of the Finnish Companies Act, the Receiving Company is liable for any known, unknown, and conditional debts and liabilities (including agreements, commitments, offers and requests for offers) remaining with UPM, unless it is agreed or will be agreed with a creditor to limit or exclude such liability, in which case such agreed limitation or exclusion of liability applies to the Receiving Company's liability towards the creditor in question. The Receiving Company is not liable under Chapter 17, Section 16, Subsection 6 of the Finnish Companies Act for any guarantee obligation remaining with UPM unless such guarantee obligation is considered a debt or liability at the Effective Time pursuant to such provision.

10.3 Valuation of Assets and Debts in the Demerger

The assets and rights of UPM related to the Plywood Business Area and allocated to the Receiving Company in this Demerger Plan, together with the debts, liabilities and provisions of UPM related thereto, will transfer to the Receiving Company at the Effective Time. The assets and debts of UPM have been booked and valued in accordance with the Finnish Accounting Act and the generally accepted accounting principles (*hyvä kirjanpitolaita*). In the Demerger, the Receiving Company will record the transferring assets and debts in its balance sheet at the book values used by UPM on the Effective Date in compliance with the provisions of the Finnish Accounting Act and the generally accepted accounting principles.

11 UPM's Share Capital and Allocation of Equity Between UPM and the Receiving Company

On the date of this Demerger Plan, UPM's share capital is EUR 889,572,283.00. No reduction of UPM's share capital is proposed in connection with the Demerger. The equity of the Receiving Company to be formed in the Demerger will be recorded in the Receiving Company's share capital, reserve for invested unrestricted equity and retained earnings. Appendix 2 contains a preliminary balance sheet allocation illustrating the allocation of UPM's equity between UPM and the Receiving Company in the Demerger.

12 Matters Outside Ordinary Business Operations

The Demerger process does not limit UPM's right to decide on its matters and, until the Effective Date, also on matters of the Receiving Company (regardless of whether such matters are within the ordinary course of business or not, or whether they affect the amount of equity or number of shares), including, without limitation, the sale and purchase of shares and businesses, corporate transactions, distribution of dividend and other unrestricted equity, share issuances, acquisition or transfer of treasury shares, changes in share capital and number of shares, making re-evaluations, internal group transactions and reorganisations and the listing of the shares in the Receiving Company primarily on the official list of Nasdaq Helsinki, and other preparatory actions in relation to the Demerger as referred to in Section 21 of this Demerger Plan and other similar actions.

13 Capital Loans

UPM has not issued any capital loans as defined in Chapter 12, Section 1 of the Finnish Companies Act.

14 Cross-Ownership and Treasury Shares

On the date of this Demerger Plan, neither UPM or its subsidiaries hold any shares in the Receiving Company nor does the Receiving Company have any parent company because the Receiving Company will be incorporated on the Effective Date.

On the date of this Demerger Plan, UPM holds 411,653 treasury shares. UPM's subsidiaries do not own any shares in UPM and no shares in UPM will be transferred to the Receiving Company in the Demerger.

15 Account regarding the Payment of Receivables of the Creditors of the Companies Participating in the Demerger

The creditors of UPM (i) whose receivables have arisen before the registration of this Demerger Plan with the Finnish Trade Register in accordance with Chapter 17, Section 5 of the Finnish Companies Act, or (ii) whose receivables may be collected without a judgement or decision being required, as provided in the Finnish Act on the Enforcement of Taxes and Public Payments (706/2007, as amended) and whose receivable has arisen no later than on the Public Notice Due Date (as defined below) (the “**Creditors**”), have the right to object to the Demerger in accordance with Chapter 17, Section 6 of the Finnish Companies Act to the extent that such right has not been waived.

In accordance with Chapter 17, Section 6, Subsection 2 of the Finnish Companies Act, the registration authority must issue a public notice (the “**Public Notice**”) to the Creditors based on UPM's application, setting out a Creditor's right to object to the Demerger by informing the registration authority in writing no later than on the due date set out in the Public Notice (the “**Public Notice Due Date**”). If UPM does not apply for the issuance of the Public Notice within one (1) month from the registration of this Demerger Plan with the Finnish Trade Register, the Demerger will lapse. The registration authority must publish the Public Notice in the Official Journal of Finland no later than three (3) months before the Public Notice Due Date and register the Public Notice *ex officio*.

In accordance with Chapter 17, Section 7 of the Finnish Companies Act, UPM must no later than one (1) month before the Public Notice Due Date send a written notification of the Public Notice to its known Creditors.

On the date of this Demerger Plan, the Receiving Company has no creditors because the Receiving Company will be incorporated on the Effective Date.

16 Business Mortgages

The assets of UPM are not subject to any business mortgages, as defined in the Finnish Act on Business Mortgages (634/1984, as amended). There are no business mortgages pertaining to the assets of the Receiving Company because the Receiving Company will be incorporated on the Effective Date.

17 Special Benefits and Rights in Connection with the Demerger

Except as set out in Section 4.1, no special benefits or rights within the meaning of the Finnish Companies Act will be granted to any members of the Board of Directors, the President and CEOs or the auditors of the Companies Participating in the Demerger in connection with the Demerger, or to the auditor issuing a statement on this Demerger Plan.

The remuneration of the auditor issuing a statement on this Demerger Plan is proposed to be paid in accordance with an invoice approved by the Board of Directors of UPM. The Companies Participating in the Demerger are responsible on a 50:50 basis for the fee payable for issuing the statement.

18 Authorisations to the Board of Directors of the Receiving Company Following the Completion of the Demerger

18.1 Authorisation to Decide on the Issuance of the Receiving Company's Shares and Special Rights Entitling to Shares

The Board of Directors of the Receiving Company is authorised pursuant to this Demerger Plan to decide, following the completion of the Demerger, on the issuance of shares, option rights and other special rights referred to in Chapter 10, Section 1 of the Finnish Companies Act entitling to shares in the Receiving Company, as follows:

- (a) Under the authorisation, the Board of Directors may issue in one or more instalments new or treasury shares in the Receiving Company or option rights or other special rights referred to in Chapter 10, Section 1 of the Finnish Companies Act entitling to shares in the Receiving Company as so that, by virtue of the authorisation, a maximum of 25,000,000 shares in the Receiving Company in total may be issued or transferred. Such total number of shares corresponds to approximately 4.74 per cent of the Receiving Company's registered shares at the Effective Time, assuming that the total number of the Receiving Company's shares to be issued as Demerger Consideration is at the Effective Time as set out in Section 5.2, and the Board of Directors may use its authorisation so that the total number of shares issued or transferred under the authorisation corresponds, at the time of the decision, to, at most, said percentage of the Receiving Company's registered shares at the time.
- (b) The authorisation may be used for the financing or implementation of potential acquisitions or other arrangements or investments relating to the Receiving Company's business, the developing of the capital structure of the Receiving Company, the implementation of the Receiving Company's share-based incentive plans, or for other purposes as decided by the Board of Directors. The authorisation entitles the Board of Directors to decide on all terms and conditions of the share issue and issuance of special rights. The authorisation includes the right, subject to the prerequisites of the Finnish Companies Act being fulfilled, to issue shares also otherwise than in proportion to the shareholders' shareholdings, the right to issue shares with or without payment, and the right to decide on a share issue without payment to the Receiving Company itself, considering the provisions of the Finnish Companies Act concerning the maximum amount of treasury shares.
- (c) The authorisation is valid until the conclusion of the first Annual General Meeting held by the Receiving Company.

18.2 Authorisation to Decide on the Acquisition of the Receiving Company's own Shares and on the Acceptance as Pledge of the Receiving Company's own Shares

The Board of Directors of the Receiving Company is authorised pursuant to this Demerger Plan to decide, following the completion of the Demerger, on the acquisition of the Receiving Company's own shares and on the acceptance as pledge of the Receiving Company's own shares, as follows:

- (a) Under the authorisation, the Board of Directors may acquire or accept as pledge in one or more instalments a maximum of 50,000,000 shares in the Receiving Company in total. Such total number of shares corresponds to approximately 9.48 per cent of the Receiving Company's registered shares at the Effective Time, assuming that the total number of shares in the Receiving Company to be issued as Demerger Consideration is at the Effective Time as set out in Section 5.2, and the Board of Directors may use its authorisation so that the total number of shares acquired or accepted as pledge under the authorisation corresponds, at the time of the decision, to, at most, said percentage of the Receiving Company's registered shares at the time. Own shares may only be acquired under

the authorisation using the Receiving Company's unrestricted equity and in a manner resolved by the Board of Directors.

- (b) The consideration payable for shares acquired under the authorisation shall be based on the price formed on the securities markets or otherwise in a competitive process. The authorisation includes the right, subject to the prerequisites of the Finnish Companies Act being fulfilled, to acquire shares through a tender offer made to all shareholders on equal terms, but also otherwise than in proportion to the shareholders' shareholdings (directed acquisition). Own shares may be acquired to be cancelled, to be held by the Receiving Company, to be transferred further, or for other purposes determined by the Board of Directors, or they may be accepted as pledge. The Receiving Company may enter into derivative, share lending or other arrangements customary in the capital markets as part of the acquisition of own shares. The authorisation includes the right of the Board of Directors to decide on all other terms and conditions of the acquisition of own shares or their acceptance as pledge.
- (c) The authorisation is valid until the conclusion of the first Annual General Meeting held by the Receiving Company.

19 Possible Resolution not to Complete the Demerger

The Board of Directors of UPM may, at any time prior to the completion of the Demerger (also after the General Meeting resolving on the Demerger), resolve not to complete the Demerger if the Board of Directors of UPM concludes that the completion of the Demerger is no longer in the best interest of UPM and its shareholders due to a change in circumstances that has occurred or arisen after this Demerger Plan has been signed. In such case, the Demerger will lapse.

20 Planned Timeline and Registration Date of the Completion of the Demerger

The planned Effective Date of the Demerger is on or about 31 October 2026. The actual Effective Date may change from said planned date, for example, if the circumstances relating to the Demerger or otherwise require changes to the planned date or if the Board of Directors of UPM otherwise decides to apply for the completion of the Demerger to be registered earlier or later.

UPM intends to apply for the Public Notice to the Creditors in connection with the registration of the Demerger Plan, and in any event within one (1) month from the registration of the Demerger Plan with the Finnish Trade Register. After UPM has applied for the Public Notice, the registration authority sets the Public Notice Due Date *ex officio*. UPM will send written notifications of the Public Notice to its known Creditors no later than one (1) month before the Public Notice Due Date set by the registration authority.

The Board of Directors of UPM intends to propose that the Extraordinary General Meeting of UPM that resolves on the Demerger is held within four (4) months from the registration of the Demerger Plan with the Finnish Trade Register.

21 Other Matters

21.1 Listing of Shares of the Receiving Company

The Receiving Company will apply for the listing of all shares in the Receiving Company primarily on the official list of Nasdaq Helsinki. The trading in the Receiving Company's shares on Nasdaq Helsinki will begin on the Effective Date or as soon as possible thereafter.

The Board of Directors of UPM has the right to resolve on the listing of the Receiving Company's shares and take measures in preparation for the listing, including entering into agreements concerning the listing.

The Demerger will not affect the listing of, or trading in, the shares of UPM.

21.2 Transfer of Employees

Part of the personnel in the employment or service of UPM will transfer to the employment or service of the Receiving Company at the Effective Time pursuant to this Demerger Plan or agreements in accordance with decisions made by the Board of Directors or the President and CEO of UPM prior to the Effective Date and after possible legal obligations and duties relating to the implementation of the transfer have been satisfied.

The Receiving Company will assume any obligations and liabilities arising out of the employment and service relationships of the transferring personnel in force on the Effective Date and any obligations and liabilities related thereto. To the extent possible, the transferring personnel will transfer to the employment and service of the Receiving Company as so-called old employees.

To the extent possible, the obligations and liabilities under any group level agreements binding on UPM will transfer to the Receiving Company insofar as they concern the personnel of the Receiving Company or its direct or indirect subsidiaries. To the extent that it is not possible to transfer the obligations or liabilities under these agreements, a corresponding debt relationship will be established between UPM and the Receiving Company.

The Receiving Company is responsible for all obligations and liabilities relating to the personnel transferring to it (including, without limitation, any salaries, compensation, withholdings, holidays, daily allowances, pension contributions, pension liabilities and remunerations), also to the extent the basis for such obligation or liability has arisen wholly or partially prior to the Effective Time and such obligation or liability remains unfulfilled at the Effective Time.

21.3 Preparatory Actions

The Board of Directors and President and CEO of UPM may make any decisions concerning the Plywood Business Area and the Other Businesses within their respective competence under applicable law, and take any measures related to the preparation and implementation of the Demerger until the Effective Date.

21.4 Right of the Board of Directors and the President and CEO of UPM to Act on Behalf of the Receiving Company

As set out in Section 21.3, prior to the Effective Date, the Board of Directors and the President and CEO of UPM (or any persons authorised by them) may enter into any agreements or arrangements relating to the Plywood Business Area, facilitating the separation of the Plywood Business Area or the commencement of the Receiving Company's operations (such as financing, supply, service, licence and lease agreements, and transitional services agreements), and make any decisions and take any measures concerning the Plywood Business Area that fall within their respective competence. The Board of Directors and President and CEO of UPM (or any persons authorised by them) may enter into any such agreements, arrangements, decisions and other measures on behalf of and for the account of the Receiving Company as well.

Any rights, obligations and liabilities belonging to the Receiving Company based on the agreements, arrangements, resolutions and other measures entered into or taken on behalf of or for the account of the Receiving Company under this Section 21.4 will transfer to the Receiving Company pursuant to this Demerger Plan at the Effective Time.

21.5 Capacity and Competence of the Receiving Company's Board of Directors and President and CEO Prior to the Effective Date

Prior to the Effective Date, the Board of Directors or the President and CEO of the Receiving Company (or any persons authorised by them) may only take such decisions that are assigned to be made by the Board of

Directors and the President and CEO of the Receiving Company in this Demerger Plan or that the Board of Directors of UPM later designates to be made by them.

Prior to the Effective Date, the Board of Directors of the Receiving Company may, without separate direction from the Board of Directors of UPM, take decisions that concern the Receiving Company's representation rights (authorisations to sign for the company, rights of representation per procuracion, and other authorisations), bank accounts and necessary agreements and documents relating to the administration of a listed company, such as the charter of the Board of Directors, disclosure policies and insider guidelines. The Board of Directors of UPM may also take such decisions concerning the Receiving Company prior to the Effective Date. The rights and obligations under these decisions will transfer from UPM to the Receiving Company pursuant to this Demerger Plan at the Effective Time.

21.6 Agreements and Undertakings and Cooperation in Transfer of Rights and Obligations; Intra-Group Arrangements

All agreements and undertakings, given and received offers and requests for offer, and any rights obligations and liabilities exclusively related to or serving the Plywood Business Area will transfer to the Receiving Company pursuant to this Demerger Plan at the Effective Time. To the extent that the transfer of a specific agreement or undertaking that exclusively relates to or serves the Plywood Business Area requires the consent of a contracting party or a third party notwithstanding the universal succession nature of the Demerger, the Companies Participating in the Demerger will endeavour to obtain the necessary consent prior to the Effective Date. If such consent has not been obtained by the Effective Date, UPM will remain in the contractual or similar relationship with the relevant contracting party or third party, and the Companies Participating in the Demerger will agree on a manner in which the Receiving Company will fulfil the obligations related to such agreement or undertaking for its own account (including ensuring that the fulfilment of obligations under the agreement or undertaking towards the contracting party or third party continues without interruption notwithstanding the completion of the Demerger) and at its own responsibility and risk (although in the name of UPM) and will correspondingly receive the related benefit from the agreement or undertaking.

To the extent that the transfer of assets, rights, debts or liabilities related to the Plywood Business Area, other than those described above, is not possible due to practical or legal reasons, for example, because only part of an agreement or undertaking or an intra-group function or arrangement relates to or serves the Plywood Business Area, or because the continuation of an intra-group arrangement is no longer possible after the group relationship has ended, the assets or rights attributable to the Plywood Business Area and any debts or liabilities (or part thereof) relate thereto will, if necessary, be transferred to the Receiving Company by way of an agreement between the Companies Participating in the Demerger.

21.7 Intellectual Property Rights

In the Demerger, UPM's auxiliary trade name WISA Group will transfer to the Receiving Company and will be registered as the trade name of the Receiving Company. No other auxiliary trade names of UPM will transfer to the Receiving Company in the Demerger.

The Receiving Company shall, as soon as possible and no later than within a transition period of three (3) months from the Effective Date, ensure that the Receiving Company and its direct or indirect subsidiaries (i) do not use any trade name, logo, trademark or other intellectual property right containing the words "UPM" or "Kymmene" or an image of a griffin or that otherwise may be confused with UPM's brand, and (ii) remove any such names, logos, trademarks and brand from use within said transition period. Notwithstanding the foregoing, the Receiving Company has the right to sell products manufactured prior to the Effective Date bearing the UPM brand even after the expiry of such transitional period.

21.8 Costs and Fees

Unless otherwise set out in this Demerger Plan (including Section 10) or agreed by the Companies Participating in the Demerger, the following will be applied to the allocation of the costs and fees relating to the Demerger between the Companies Participating in the Demerger, regardless of when such costs may arise or who has paid them:

- (a) The Companies Participating in the Demerger are responsible on a 50:50 basis for any costs and fees relating directly to the Demerger process and completion of the Demerger, including but not limited to any fees payable to advisors;
- (b) the Receiving Company is responsible for any costs and fees relating to the listing of the shares in the Receiving Company and the creation of the shares in the book-entry securities system, including but not limited to any costs and fees relating to due diligence or investigations required for the listing, the preparation of a securities prospectus, and the Finnish Financial Supervisory Authority, Nasdaq Helsinki and Euroclear Finland Oy, as well as any costs and fees payable to the advisors relating to the listing;
- (c) the Receiving Company is responsible for any costs and fees relating to the establishment and commencement of its operations, the separation of the Plywood Business Area and the establishment and commencement of the Transferring Companies and the transfer of their shares and operations, including any fees payable to the advisors relating to these measures; and
- (d) the Companies Participating in the Demerger are responsible on a 50:50 basis for any costs and fees that cannot be allocated based on Subsections (a) through (c) above, or that are not directly related to the operations of either of the Companies Participating in the Demerger.

21.9 Accounting Materials and Tax-Related Materials

UPM's accounting materials and tax-related materials remain in UPM's possession in the Demerger. The same applies to UPM's corporate law materials, such as the minutes of the Board of Directors and General Meetings, permits and authority approvals, and other materials that UPM is required to retain by law.

To the extent that such accounting materials and tax-related materials relate to the business of the Receiving Company from the period preceding the completion of the Demerger, the Receiving Company will, to the extent permitted by applicable law, have the right without separate compensation to access such materials during normal office hours and to take notes, copies and recordings of such materials.

21.10 Language Versions

This Demerger Plan is an unofficial English language translation of the original document, which has been prepared and executed in Finnish. This English language translation has been drafted for information purposes only, and the Finnish language version prevails in all circumstances.

21.11 Dispute Resolution

Any dispute, controversy or claim between the Companies Participating in the Demerger relating to this Demerger Plan, or the breach, termination or validity thereof, shall be finally settled by arbitration in accordance with the Arbitration Rules of the Finland Chamber of Commerce. The seat of arbitration shall be Helsinki, Finland. The language of the arbitration shall be English unless all parties to the dispute agree that the language of the arbitration shall be Finnish. For the sake of clarity, it is noted that this arbitration clause has been entered into also on behalf of, and shall be binding upon, the Receiving Company.

22 Other Issues

The Board of Directors of UPM is authorised to decide on technical amendments to this Demerger Plan as may be required by authorities or considered appropriate by the Board of Directors of UPM.

(Signature page follows)

This Demerger Plan has been made in three (3) identical counterparts, one (1) for UPM, one (1) for the Receiving Company, and one (1) for the registration authority.

Helsinki, 29 April 2026

UPM-KYMMENE CORPORATION

Name: Henrik Ehrnrooth
Chair of the Board of Directors

Name: Martin à Porta
Vice-Chair of the Board of Directors

Name: Pia Aaltonen-Forsell
Member of the Board of Directors

Name: Magnus Groth
Member of the Board of Directors

Name: Jari Gustafsson
Member of the Board of Directors

Name: Piia Karhu
Member of the Board of Directors

Name: Melanie Maas-Brunner
Member of the Board of Directors

Name: Topi Manner
Member of the Board of Directors

Name: Marjan Oudeman
Member of the Board of Directors

Appendices to the Demerger Plan

<u>Appendix 1</u>	The proposal for the Articles of Association of the Receiving Company
<u>Appendix 2</u>	UPM's audited balance sheet as at 31 December 2025 and preliminary proposal for the allocation of the balance sheet between UPM and the Receiving Company
<u>Appendix 3</u>	The auditor's statement in accordance with Chapter 17, Section 4 of the Finnish Companies Act

APPENDIX 1: WISA Group Plc's Articles of Association

1 Business Name and Domicile

The name of the company is WISA Group Oyj, in English WISA Group Plc, and its domicile is Helsinki.

2 Line of Business

The company's line of business includes forestry, forest industry and energy industry, manufacturing and selling plywood and veneer products and providing related services, and conducting other related business activities, owning, managing and trading real estate, commodities, shares and other securities and conducting other investment activities.

3 Book-entry system

The company's shares have been registered in the book-entry system.

4 Board of Directors

The Board of Directors comprises a minimum of four (4) and a maximum of eight (8) members.

The term of office of the members of the Board of Directors expires at the end of the Annual General Meeting following the election.

5 President and Chief Executive Officer (CEO)

The company has a President and Chief Executive Officer (CEO) appointed by the Board of Directors.

6 Representation

The Chair of the Board of Directors and the President and CEO, each on their own, and two members of the Board of Directors together, represent the company.

The Board of Directors may grant a named person a procuration right or other right to represent the company.

7 Financial Period

The financial period of the company is a calendar year.

8 Auditor and Statutory Sustainability Reporting Assurer

An audit firm approved by the Finnish Patent and Registration Office shall be appointed as the auditor of the company.

An authorised sustainability audit firm approved by the Finnish Patent and Registration Office shall be appointed as the company's sustainability reporting assurer if the company has a statutory obligation to prepare a sustainability report.

The term of office of the auditor and, if applicable, of the statutory sustainability reporting assurer expires at the end of the Annual General Meeting following the election.

9 Notice to General Meeting and Organisation of General Meeting

Notice to a General Meeting shall be published on the company's website no earlier than three (3) months prior to the record date of the General Meeting and no later than three (3) weeks prior to the General Meeting, however, always at least nine (9) days prior to the record date of the General Meeting.

The Board of Directors may resolve that a General Meeting be held without a meeting venue so that the shareholders exercise their decision-making power during the meeting fully and in real time by using a telecommunications connection and technical means (remote meeting).

10 Registration for General Meeting

To attend a General Meeting, a shareholder shall register with the company no later than the date set out in the notice of meeting, which may be no earlier than ten (10) days prior to the meeting.

11 Annual General Meeting

The Annual General Meeting shall:

be presented with

1. the financial statements, the consolidated financial statements and the report of the Board of Directors; and
2. the auditor's report;

decide on

3. the adoption of the financial statements, which includes the adoption of the consolidated financial statements;
4. the use of the profit shown on the balance sheet;
5. discharge from liability to the members of the Board of Directors and the President and CEO;
6. the remuneration of the Board of Directors and the auditor;
7. the number of members of the Board of Directors;
8. the remuneration policy, when necessary; and
9. the approval of the remuneration report;

and elect

10. the members of the Board of Directors;
11. the auditor; and
12. the statutory sustainability reporting assurer, when necessary.

APPENDIX 2:

The preliminary presentation of the balance sheets of the UPM and the Receiving Company

31 December 2025

EURm	UPM-Kymmene Oyj 31 December 2025	Transactions prior to the Demerger	UPM-Kymmene Oyj balance sheet prior to the Demerger ⁽¹⁾	Wisa Group Plc (Receiving Company) after the Demerger	UPM-Kymmene Oyj after the Demerger
ASSETS					
Non-current assets					
Intangible assets	95.5	-	95.5	-	95.5
Tangible assets	1,276.5	0.8	1,277.3	-	1,277.3
Investments	7,451.7	104.5	7,556.3	145.2	7,411.1
Total non-current assets	8,823.8	105.4	8,929.2	145.2	8,784.0
Current assets					
Short-term receivables	2,310.4	-0.7	2,309.7	-	2,309.7
Cash and cash equivalents	594.1	283.0	877.1	-	877.1
Total current assets	2,904.5	282.3	3,186.8	-	3,186.8
Total assets	11,728.3	387.7	12,116.0	145.2	11,970.8
EQUITY & LIABILITIES					
Equity					
Share capital	889.6	-	889.6	0.1	889.6
Revaluation reserve	139.6	-	139.6	-	139.6
Reserve for invested unrestricted equity	1,272.9	-	1,272.9	47.6	1,225.3
Retained earnings	644.8	-397.0	247.8	44.5	203.3
Profit (Loss) for the period	1,148.3	754.9	1,903.2	-	1,903.2
Total equity	4,095.2	357.9	4,453.1	92.1	4,360.9
Accumulated depreciation difference	322.2	-	322.2	-	322.2
Provisions	145.8	10.5	156.3	-	156.3
Liabilities					
Non-current liabilities	3,345.8	-	3,345.8	53.0	3,292.7
Current liabilities	3,819.3	19.4	3,838.7	0.0	3,838.6
Total liabilities	7,165.1	19.4	7,184.5	53.1	7,131.4
Total equity and liabilities	11,728.3	387.7	12,116.0	145.2	11,970.8

1) The values of the assets and liabilities transferring from UPM to the Receiving Company are dependent on the balance sheet values as at the Effective Date.

The financial information presented in these unaudited preliminary and illustrative balance sheets of UPM and the Receiving Company (the “**Illustrative demerger balance sheet**”) has been derived from the audited financial statements of UPM prepared in accordance with the Finnish Accounting Act for the year ended 31 December 2025. In the "Transactions prior to the Demerger" column of the Illustrative Demerger Balance Sheet above the following events among others have been illustrated which may have a significant impact on the final amounts of UPM's assets and liabilities before the execution of the Demerger based on the information and estimates as of the date of the Demerger Plan: the dividend payment for 2025 approved by UPM's General Meeting of Shareholders, the preliminary impact of the intra-group transactions required by the Demerger and their financing, the estimated preliminary financial position of the parent company taking into account the scheduled repayments of existing loans as well as the impact of transaction costs.

The equity of UPM and the Receiving Company following the Demerger has been illustrated in accordance with Sections 8, 10.3 and 11 of this Demerger Plan.

The non-current liabilities of the Illustrative demerger balance sheet present a preliminary allocation of interest-bearing liabilities of UPM to Receiving Company with a preliminary amount of approximately EUR 53 million. In the Demerger this interest-bearing liability gives rise to a receivable and payable relationship between UPM and the Receiving Company which has not been illustrated in the Illustrative demerger balance sheet.

Following the Effective Date the Receiving Company is intended to draw financing which will be used to repay to UPM the interest-bearing liability allocated to the Receiving Company in the Illustrative demerger balance sheet and to cover the Receiving Company's working capital needs. In addition, the Receiving Company will agree with the banks on a revolving credit facility for the Receiving Company's ordinary business financing needs.

The final Demerger will be implemented based on the balance sheet values as at the Effective Date of the Demerger. Accordingly, the unaudited illustrative balance sheet information described above is indicative only and subject to change.



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Appendix 3: Auditor’s statement to the Extraordinary General Meeting of UPM-Kymmene Corporation (Unofficial translation of the Finnish original)

We have performed an engagement regarding the demerger plan, dated 29.4.2026, prepared by the Board of Directors of UPM-Kymmene Corporation (business identity code 1041090-0). The Board of Directors of UPM-Kymmene Corporation has decided to propose to the Extraordinary General Meeting, to be convened at a later stage, to resolve upon the partial demerger of UPM-Kymmene Corporation, so that part of the assets and liabilities of UPM-Kymmene Corporation shall be transferred to WISA Group Plc, a company to be incorporated in the demerger.

Responsibility of the Board of Directors

The Board of Directors of UPM-Kymmene Corporation is responsible for the preparation of demerger plan that give a true and fair view, as referred to in the Limited Liability Companies Act, of the grounds for setting the demerger consideration, as well as of the distribution of the consideration.

Auditor’s independence and quality management

We are independent of the company in accordance with the ethical requirements that are applicable in Finland and are relevant to the engagement we have performed, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

The auditor applies International Standard on Quality Management (ISQM) 1, which requires the firm to design, implement and operate a system of quality management including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Auditor’s responsibilities

Our responsibility is to issue a statement regarding the demerger plan. We conducted the engagement in accordance with good auditing practice in Finland and in accordance with the Finnish Association of Authorised Public Accountants' recommendation 5/2024 on engagements on mergers and demergers (Sulautumisten ja jakautumisten tarkastus). The engagement includes procedures to obtain evidence as to whether a true and fair view has been provided, as referred to in the Limited Liability Companies Act, in the demerger plan of the grounds for setting the demerger consideration, as well as of the distribution of the demerger consideration.

Statement

Our statement pursuant to chapter 17, section 4 of the Limited Liability Companies Act is that a true and fair view has been provided, as referred to in the Limited Liability Companies Act, in the demerger plan of the grounds for setting the demerger consideration, as well as of the distribution of the consideration.

Helsinki, 29 April 2026

Ernst & Young Oy

Authorized Public Accountant Firm

Mikko Järventausta

Authorized Public Accountant