

Statement on the EUDR Regulation

Torraspapel hereby informs its customers of the implementation of the European Union Deforestation Regulation (EUDR), in accordance with Regulation (EU) 2025/2650 of the European Parliament and of the Council, published on 23 December 2025, which amends Regulation (EU) 2023/1115 and establishes its general application as of 30 December 2026.

From that date onwards, the EUDR shall apply to all Torraspapel products falling within the scope of the Regulation.

In Torraspapel's case, the EUDR applies in particular to the manufacture of paper pulp and to paper products classified under Chapter 48 of the Harmonised System, with the exception of recycled products.

The application of the EUDR within the Torraspapel Group varies depending on the role played by each company in the supply chain.

Depending on the origin of the raw material and the supply flow, companies within the Torraspapel Group may act in two different capacities:

- **As a first operator.** This may occur in certain cases during the harvesting of standing timber (trees from a forest area) directly in Spain, as well as in certain imports of pulp or paper. In such cases, the companies within the Torraspapel Group shall submit the corresponding **Due Diligence Statement (DDS)**.
- **As a subsequent operator/trader.** This occurs when a company manufactures or supplies products using raw materials or products that are already covered by a prior DDS. In such cases, the relevant company within the Torraspapel Group shall not issue a new DDS for that supply.

When will our customers not receive a new DDS (Reference Number and Verification Number) from Torraspapel companies?

As of 30 December 2026, with respect to customers, companies within the Torraspapel Group act as subsequent **operators/traders** and will not issue a new DDS, as they manufacture or supply products made from raw materials or products already covered by a prior DDS.

Note:

In cases where products manufactured by Torraspapel are subsequently placed on the European Union market, the importer shall be considered an operator under Regulation (EU) 2023/1115 (EUDR) and must comply with its due diligence obligations, including, where applicable, the submission of a DDS.

Torraspapel will retain the DDS references (Reference Number and Verification Number) received from its suppliers, as well as the necessary traceability information, in order to support its customers wherever possible.

Further information on Torraspapel's commitment to sustainability is available at torraspapel.com