



Global Cellulose Fibers Risk Assessment

The assessment is based on product scope information, supplier geolocation data, country-risk information, fiber-procurement controls, supplier contract requirements, and product-segregation controls used by Global Cellulose Fibers to support EUDR due diligence.

This assessment evaluates whether the risk of non-compliance with Article 3 of Regulation (EU) 2023/1115 is no risk or only negligible risk, based on the information collected for the relevant product, the country of production, the supply chain, and the due diligence controls applied before product is made available to customers.

Based on the factors reviewed below, Global Cellulose Fibers concludes that the risk of relevant products derived from non-deforestation-free or unlawfully produced fiber is no risk or only negligible risk for the in-scope product covered by this assessment.

ID	Section	Question	Answer
SC - 1	Scope	What products are in scope for this risk assessment?	Kraft Pulp (Bleached); SBSK chemical wood pulp, soda or sulphate, other than dissolving grades
SC - 2	Scope	What is the Product Harmonized System (HS) Code for this product?	4703
SC - 3	Scope	What are the species' common names and scientific names for this product?	Loblolly pine (<i>Pinus taeda</i>) Longleaf pine (<i>Pinus palustris</i>) Shortleaf pine (<i>Pinus echinata</i>) Slash pine (<i>Pinus elliotti</i>) Spruce pine (<i>Pinus glabra</i>) Virginia pine (<i>Pinus virginiana</i>)
SC - 4	Scope	What production facilities are in scope for this risk assessment?	Franklin Mill (VA, U.S.A.) New Bern Mill (NC, U.S.A.) Riegelwood Mill (NC, U.S.A.) Port Wentworth Mill (GA, U.S.A.) Flint River Mill (GA, U.S.A.) Columbus Mill (MS, U.S.A.) Columbus Modified Fiber (MS, U.S.A.)
CR - 1	Country Risk	What country is the fiber for this product sourced from?	All fiber for this product is sourced in the United States of America.
CR - 2	Country Risk	What is the risk designation of the country from which the fiber is sourced?	The United States is designated as a "Low Risk" country by the EU.
CR - 3	Country Risk	How prevalent is forest land in the country from which the fiber is sourced?	The United States contains approximately 304 million hectares of forest land, which represents about 8% of the world's forests. (Tidwell, 2016)
CR - 4	Country Risk	What type of forest ownerships are present in the country from which the fiber is sourced?	While most forests in the United States are privately owned, there are significant federal, state, and tribal ownerships as well.
CR - 5	Country Risk	How prevalent is deforestation or forest degradation in the country from which the fiber is being sourced?	The occurrence of deforestation and forest degradation in the United States is statistically insignificant. In fact, the largest gains in forest land area over the previous 10 years have resulted from reversions of agricultural land into forests. (Renwick et al., 2025)



ID	Section	Question	Answer
DDS - 1	Due Diligence System	When will all in-scope products be compliant with EUDR?	All products manufactured by the Global Cellulose Fibers business will be EUDR compliant by 1 January 2026.
DDS - 2	Due Diligence System	What is the system used for ensuring that these products are compliant with EUDR?	Geolocation data for EUDR compliance is collected using Global Cellulose Fibers' sourcing system, ROOTS utilizing a GIS platform. This system supports the Fiber Supply organization's responsible fiber procurement in the United States and is based on a forest management-specific purchasing model that aligns with the core requirements of EUDR. Our operational controls include: ▪ Due diligence and risk mitigation occur on all purchases from forest to mill. ▪ The collection of geolocation data including harvest boundary ▪ Current landowner intent concerning land-use change, including conversion from forest to agriculture, is determined. Additionally, Fiber Supply Contracts have been updated to include specific language for each supplier type, as described below: ▪ Direct Deliveries (forest to mill) - "Starting 1 August 2025, Global Cellulose Fibers will no longer purchase fiber from tracts that will be converted from forest to agriculture or pasture for GCF-owned paper mills or supporting GCF facilities where GCF is responsible for wood sourcing." ▪ Indirect Deliveries from primary processing (e.g., sawmill) - "Starting 1 August 2025, Global Cellulose Fibers will no longer purchase fiber from tracts that will be converted from forest to agriculture or pasture for wood delivered directly or indirectly to Global Cellulose Fibers paper mills and/or mills where Global Cellulose Fibers is responsible for wood sourcing." GCF has established policies and procedures that govern the procurement of wood fiber into our paper mills to meet the definitions and intent of EUDR. Our Global Fiber Procurement Policy and Ethics and Compliance Policy represent our commitment to responsible sourcing and to following applicable laws and regulations related to forest operations. GCF monitors its fiber suppliers to ensure compliance with these policies and procedures.



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DDS - 3	Due Diligence System	How is geolocation data collected?	This data is collected pre-purchase through GCF's ROOTS sourcing system, and a GIS-based platform. Global Cellulose Fibers Fiber Supply staff aggregate and review the data before files are made available for customer retrieval.
DDS - 4	Due Diligence System	How will geolocation data be provided?	Formal geolocation data collection efforts across all fiber sources began on 1 January, 2026 for products invoiced starting 1 October, 2026. Geolocation files will be available for download based on the applicable invoice month before the customs process, and a link to the archive will be provided in time to support compliance with the EUDR timeline. The customer's sales representative will share further details.
PM - 1	Product Mixing	Is there a risk of product mixing?	The facilities listed above source and produce 100% EUDR-compliant material; therefore, they are not exposed to the risk of mixing with non-compliant product.

Operational Risk Classification

Through the completion of this risk assessment, Global Cellulose Fibers confirms that due diligence in accordance with Regulation (EU) 2023/1115 was carried out, and that no or only a negligible risk is present that the relevant products do not comply with Article 3, point (a) or (b), of said Regulation.

Bibliography

Renwick, K. M., Woodall, C. W., Mihair, C., Murray, L. T., Lewis, R., Beeson, P. C., & Coulston, J. (2025). Evaluating the current status of agriculture-driven deforestation across jurisdictional scales in the United States using foundational, federal datasets. *Environmental Research Letters*.

Tidwell, T. (2016, September 4). State of Forests and Forestry in the United States. *U.S. Forest Service Newsroom Publication*. Honolulu, Hawaii, United States of America: U.S. Forest Service.