

European Union Deforestation Regulation (EUDR) Customer Guide

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Supporting Customer EUDR Due Diligence and Reporting

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About this guide

Domtar is committed to helping customers prepare for the European Union Deforestation Regulation (EUDR). This guide explains what EUDR may mean for customers purchasing relevant Domtar products, what information and support Domtar offers, how onboarding and data delivery work, and the actions customers may need to take.

To assist customers, Domtar has developed an EUDR Support Program that provides shipment-specific information and documentation to help with due diligence and Due Diligence Statement (DDS) preparation. For applicable products and shipments, the program includes geolocation data, product and sourcing information, and DDS-supporting documentation as available.

Because each customer's business and supply chain are different, customers should evaluate how EUDR applies to their products and transactions. Domtar's goal is to support that process with reliable information, clear documentation, and responsive assistance.

This guide will help customers understand:

- The key EUDR requirements that may apply to products
- The information and documentation Domtar can provide
- How to begin onboarding and receive EUDR data
- Important considerations for due diligence, data protection, retention, and compliance
- Domtar's responsible sourcing, risk assessment, audit support, and governance practices

DISCLAIMER: This guide is provided for informational purposes only and does not constitute legal advice. Customers should consult qualified legal counsel regarding their specific EUDR obligations. Domtar disclaims liability for actions taken or not taken based on this guide.

What is EUDR?

The [European Union Deforestation Regulation](#) establishes traceability, due diligence, and reporting requirements for certain commodities and products placed on, made available on, or exported from the European Union (EU) market. Covered commodities include cattle, cocoa, coffee, oil palm, rubber, soy, and wood, as well as specified products listed in EUDR Annex I.

Upstream operators are generally required to collect prescribed information, assess and mitigate risk as appropriate, and submit a Due Diligence Statement through the [EU's EUDR Information System](#) before placing a relevant product on the EU market or exporting it. Qualifying micro or small primary operators may use a simplified declaration. Downstream operators and traders have separate traceability, recordkeeping, notification, and other obligations based on their role and size.

The goal is to help ensure that covered products are deforestation-free and produced in accordance with applicable laws in the country of production. For wood, pulp, and paper products, companies must be able to demonstrate that their products are:

- **Deforestation-free**, meaning the wood was not harvested from land cleared and converted to agriculture after December 31, 2020
- **Degradation-free**, meaning the wood was not harvested from forests with specified structural changes to forest cover
- **Legally sourced**, in compliance with the laws of the country of production
- **Traceable to the applicable production plots**, with geolocation information for plots from which the relevant wood was harvested.

Note: The December 2025 amendment removed specified products classified under Chapter 49 of the Combined Nomenclature (“CN”). As a result, products classified under Chapter 49, such as certain books, newspapers, magazines, and other printed products, are not included in the current EUDR Annex I. Customers should verify the applicable CN classification and current Annex I scope for each product.

EUDR is scheduled to apply to large and medium enterprises on December 30, 2026, and to most micro and small enterprises on June 30, 2027. Micro and small enterprises already covered by the EU Timber Regulation are subject to the December 30, 2026 date.

An upstream operator placing a relevant product on the EU market for the first time or exporting a product not already covered by upstream due diligence, is generally responsible for conducting due diligence and completing the applicable EUDR submission. Downstream operators and traders have different obligations under the regulation.

How Domtar supports customers

Domtar works collaboratively with suppliers and customers to support EUDR transparency and traceability. To support that effort, Domtar licenses the [Tracemark™ platform from NGIS](#), a global geospatial solution provider, and has worked with NGIS to configure functionality that supports Domtar's traceability, geolocation-data management, and EUDR risk-assessment processes. The Tracemark system supports the collection of plot-level data, risk assessment, and preparation of shipment-specific information and documentation for customer due diligence and DDS preparation. Plot-level data is available for applicable sourcing beginning in January 2026.

Domtar DDS-supporting documents per shipment

Domtar Deliverable	EUDR Relevance	Customer Action
Shipment GeoJSON File	Harvest-source polygon data associated with the shipment.	Use the geolocation data to complete the applicable EUDR Information System submission or associate it with the customer's DDS process, as required.
Shipment CSV File	Product description, quantity, common and scientific species names, shipment identifiers, source references, GeoJSON linkage.	Validate against commercial, customs, and import records.
Shipment Summary PDF	Shipment details, manufacturing references, traceability references, shipment identifiers.	Confirm shipment and source-file linkage.

Domtar EUDR information available upon request

Domtar Deliverable	EUDR Relevance	Customer Action
Domtar Due Diligence & Risk Assessment Guide	Description of Domtar's due diligence program, including risk assessment, governance, controls, validation, and mitigation activities. Guide will be made available as part of the customer onboarding process.	Review and determine whether information supports the customer's due diligence requirements.

Domtar Deliverable	EUDR Relevance	Customer Action
Customer Guide	Explanation of EUDR requirements, operator obligations, onboarding process, and Domtar support program.	Understand applicable EUDR responsibilities and onboarding requirements.
Customer FAQ	Answers to common EUDR, DDS, onboarding, and data delivery questions.	Consult when clarification is needed regarding DDS preparation, onboarding, or data delivery.

Customer actions for EUDR preparation

Customers should complete the following actions, as applicable to their products, role, and transactions:

1. Determine your EUDR obligations
 - a. Determine whether each product is listed in the current EUDR Annex I.
 - b. Determine the customer's EUDR role for each applicable transaction (See "Understanding your EUDR role" below)
 - c. Identify the legal entity and EORI number associated with an applicable import or submission.
2. Complete onboarding with Domtar
 - a. Contact the Domtar account manager and identify applicable products, destinations, and shipment routes.
 - b. Establish authorized data recipients and appropriate security arrangements.
 - c. Test receipt and processing of the GeoJSON, CSV, and Shipment Summary PDF.
3. Review and use shipment information
 - a. Review the Domtar data package for completeness and internal consistency.
 - b. Complete the due diligence, risk assessment, and any risk mitigation applicable to the customer's role and transaction.
4. Complete due diligence and DDS submission
 - a. Submit the DDS or appoint an Authorized Representative, where applicable.
 - b. Retain the required records and contact Domtar if information is missing, inconsistent, or requires clarification.

Understanding your EUDR role

Customer responsibilities under EUDR depend on the nature of the transaction and the customer's role in the supply chain. Customers should consult the [Understand roles and responsibilities under the EU Deforestation Regulation](#) guidance, and legal counsel as appropriate when determining their obligations.

Begin onboarding with Domtar

Customers can contact their Domtar account manager to begin onboarding. Domtar will work with each customer to:

- Confirm EUDR-covered products and shipping locations
- Establish key customer and Domtar contacts
- Test the exchange of shipment-specific information

Once onboarding is complete, Domtar and the customer will follow an established process for exchanging EUDR information, managing data delivery, and addressing questions or issues that may arise.

Standard delivery method

Domtar's standard delivery method is to provide geolocation plot data and relevant bill of lading information by email following an associated shipment event. During onboarding, Domtar will work with customers to identify authorized recipients for EUDR information and establish appropriate security arrangements for document delivery.

Each delivery package will include shipment-specific identifiers and supporting documentation necessary to support customer due diligence and DDS preparation. Customers should use shipment identifiers and file references to associate the information with their internal records and applicable DDS.

If expected files are not received, customers should promptly contact their Domtar account manager and reference the applicable shipment identifier.

Data discrepancies and corrections

Customers should promptly report missing files, transmission failures, data discrepancies, or suspected linkage errors to their Domtar account manager, including the shipment identifier and affected file name.

Domtar will investigate and, where appropriate, issue corrected or replacement information through the agreed delivery channel. Where updated or corrected information is provided, the revised file will supersede the previously issued version unless otherwise indicated by Domtar. Customers should retain records of both the original and revised information in accordance with their document-retention requirements.

Customer systems integration

Customers may request alternate delivery or integration approaches based on their business and system requirements. Domtar will evaluate integration requests on a case-by-case basis based on technical feasibility, requirements, and support needs. Upon acceptance, Domtar will work with customers to develop the necessary connectivity to send Domtar shipment-specific data directly to the customer's EUDR tracking system.

Authorized Representative support

As part of Domtar's support offering, Authorized Representative service may be available for qualifying direct shipments into the EU where the customer is the importer of record. Eligibility will be confirmed during onboarding. A written mandate is required. Domtar's submission of a DDS as Authorized Representative does not transfer the operator's responsibility for EUDR compliance.

Responsible sourcing, due diligence, and risk assessment

Domtar facilities maintain certifications to recognized voluntary forestry standards, including applicable Forest Stewardship Council® and Sustainable Forestry Initiative® standards. The Sustainable Forestry Initiative is endorsed by the Programme for the Endorsement of Forest Certification. Certification and associated third-party audits are components of Domtar's responsible sourcing and due diligence programs.

Where forests are directly managed by Domtar, rigorous renewal and regeneration practices are in place as part of our forest management plans. Domtar is committed to ensuring the effective regeneration of managed areas to contribute to maintaining forest cover and ecosystem resilience.

Where wood fiber is procured, Domtar engages with suppliers regularly. Each mill has a team of procurement foresters responsible for fiber procurement, supplier engagement, inspection and surveillance of best management practices and monitoring of local and regional land use trends related to fiber procurement and forest management. Through this regular and consistent engagement, proximity to

the forest of origin, and local and regional knowledge of Domtar's procurement, foresters proactively identify areas and suppliers of non-negligible risk of deforestation.

For most regions in the U.S. and Canada, where Domtar's fiber originates, the risk of illegal logging and forest conversion to agriculture is considered low, primarily due to the strength of legal and regulatory frameworks governing land use and forest management.

How Domtar validates geolocation information

Domtar collects geolocation information from suppliers and validates that the information is associated with production plots that supplied wood entering Domtar's supply chain. Domtar maintains traceability records designed to connect harvest origin information with delivered wood and customer shipments.

As part of its responsible sourcing program, Domtar evaluates information related to the legal harvest and transport of wood in accordance with applicable laws. Where relevant, Domtar may provide information about known sourcing risks or material data discrepancies identified through its due diligence and traceability processes.

Domtar's assessment reflects the harvest origin and information reasonably available at the time of sourcing and production. Domtar generally does not have visibility into land-use decisions made after harvest. Customers remain responsible for completing the due diligence applicable to their transaction and determining whether updated information or additional risk mitigation is required before the relevant product is placed on the EU market or exported. Domtar cannot be responsible for future changes affecting the production plot after its assessment has been completed and products have been delivered to customers.

What DDS-supporting information means

DDS-supporting information is shipment-specific data and documentation designed to support preparation of a DDS. It is not a certification of customer compliance or a completed DDS. Customers should review the information and complete the due diligence and reporting activities that apply to their business and transactions. Because EUDR obligations depend on the customer's role, transaction, timing of market placement, and other factors outside Domtar's control, customers remain responsible for determining whether additional due diligence or risk mitigation is required.

Scope of Domtar support

Domtar provides information and documentation to support customer compliance activities but does not provide legal advice or determine a customer's EUDR obligations. Domtar may not be able to disclose certain upstream supply-chain records that are subject to confidentiality obligations, contractual restrictions, commercial sensitivity, or other legal requirements.

Permitted use

Customers must protect Domtar-provided geolocation and confidential information and use it solely for EUDR-related due diligence, reporting, audit, and regulatory purposes. Customers may disclose the information only to personnel, relevant supply-chain participants, authorized service providers, representatives, or competent authorities that require it for those purposes, subject to appropriate confidentiality and security safeguards.

Data retention

Customers should retain records required for their EUDR role for at least five years. After the applicable retention period, Domtar-provided information should be securely deleted in accordance with applicable law, the customer's record-retention policies, and any applicable confidentiality or data-use agreement.

Additional sourcing information

Domtar welcomes questions about relevant sourcing risk assessments, certifications, due diligence processes, and risk mitigation information. Some upstream information may be subject to confidentiality obligations, commercial agreements, or legal restrictions. In those situations, Domtar will work with customers to provide appropriate information where possible.

Audit, inquiry, and evidence support

Questions about shipment data

If a customer receives an EUDR-related inquiry, review, or audit concerning Domtar-provided information, the customer should contact its Domtar account manager. Domtar can help explain the shipment-specific data and documentation it provided, review questions about harvest origin or traceability information, and investigate relevant data discrepancies or anomalies.

Information available upon request

Domtar is committed to supporting customers' EUDR due diligence obligations by providing relevant sourcing information. In addition to shipment-specific information, customers may request sourcing risk assessment information, certification information, due diligence processes, and risk mitigation measures, as applicable.

Where appropriate, Domtar may support a justified audit or regulatory request by making relevant supporting information available to the customer or competent authority. The information provided will depend on the request and available records and may be subject to confidentiality obligations, contractual restrictions, commercial sensitivity, and applicable law.

Confidential or restricted upstream records

Certain upstream supply chain information, including landowner information, supplier agreements, procurement records, and other contractual information, is subject to confidentiality obligations, commercial agreements, or other legal restrictions that limit our ability to disclose it directly to customers. In addition, some of this information constitutes commercially sensitive business information, the disclosure of which could compromise legitimate business interests within the supply chain.

We recognize that EUDR compliance may require access to detailed supplier and supply-chain information. In such cases, Domtar will support customers by maintaining the necessary records and making relevant information available to competent authorities, as required, in connection with formal regulatory inquiries, audits, or compliance verification activities. Customers remain responsible for conducting their own due diligence and determining whether the information provided is sufficient to meet their EUDR obligations.

Domtar maintains internal records supporting its sourcing, traceability, legality, and validation activities. Domtar does not guarantee a particular audit outcome, a negligible-risk determination, or customer compliance. Customers remain responsible for responding to authorities, completing any required risk assessment or mitigation, and maintaining their own EUDR records.

To support compliance, Domtar retains the following information and records internally:

- Supplier agreements
- Scale tickets and wood receipts

The following records may be requested from suppliers as needed to support audits:

- Timber sale contracts or stumpage agreements
- Forest Management Plans and relevant documentation

Governance and continuous improvement

Domtar has established a cross-functional EUDR Compliance Board to oversee significant compliance matters. The board includes representatives from fiber, commercial, sustainability, legal, and compliance functions. It approves EUDR-related policies and standards, reviews material risks and exceptions, and resolves complex customer or supplier issues. Operational teams remain responsible for routine activities and day-to-day implementation.

Domtar is committed to continuous improvement through supplier engagement, enhanced traceability, alignment with EUDR requirements, and progress toward relevant 2030 sustainability goals, including sourcing 100% of its wood and fiber from responsible sources.

Domtar looks forward to working with customers as EUDR requirements take effect. Please contact your Domtar account manager with questions or to begin onboarding.

Additional EUDR resources

Customers may wish to consult the following European Union resources for the related regulatory requirements and implementation guidance:

- [Consolidated text: Regulation \(EU\) 2023/1115](#)
- [December 2025 amendment, Regulation \(EU\) 2025/2650](#)
- [European Commission guidance and Frequently Asked Questions \(FAQs\)](#)
- [Guidance on EUDR roles and responsibilities](#)
- [Information regarding the EUDR Information System and DDS submission process](#)
- [EUDR country risk classification \(benchmarking\) lists](#)

Glossary of key terms

Term	Definition
Authorized Representative	A legal entity established in the EU that is authorized by an operator through a written mandate to submit a DDS on the operator's behalf. The operator retains legal responsibility for compliance.
Commodity	One of the commodities covered by the EUDR: cattle, cocoa, coffee, oil palm, rubber, soy, or wood.
Degradation	Structural changes to forest cover, specifically the conversion of primary forests or naturally regenerating forests into plantation forests or other wooded land, or the conversion of primary forests into planted forests.
DDS-supporting Information	Shipment-specific data and documentation designed to support DDS preparation. It is not a certification of customer compliance or a submitted DDS.
Due Diligence Statement (DDS)	A declaration submitted through the EUDR Information System confirming that due diligence has been exercised and that the relevant product complies with EUDR requirements.
Downstream Operator	A natural or legal person that, in the course of a commercial activity, places on the market or exports a relevant product made using relevant products that are already covered by a Due Diligence Statement or simplified declaration.
Due Diligence	The process of collecting required information, assessing risk, and adopting risk mitigation measures when needed before placing a relevant product on the EU market or exporting it.
Economic Operators Registration and Identification (EORI)	A unique identification number used by customs authorities within the EU for import, export, and trade activities.
EUDR Annex I	The section of the European Union Deforestation Regulation that identifies the commodities and product categories covered by the regulation. Product scope is determined by the commodities and applicable HS/CN classification codes listed in EUDR Annex I.
EUDR Information System	The EU information system used to submit Due Diligence Statements and other declarations required under the EUDR.
GeoJSON	A standard geospatial file format used to exchange geolocation data, including points and polygons.
Geolocation	Geographic coordinates identifying the plot of land where raw materials were harvested.
Harmonized System Code	An internationally standardized code used to classify traded commodities and products.

Term	Definition
NGIS Tracemark	A geospatial solution used by Domtar to manage traceability, geolocation data, and risk assessments and to prepare DDS-supporting information.
Operator	A natural or legal person that, during a commercial activity, places a relevant product on the EU market or exports it, excluding a downstream operator.
Polygon	A series of connected geographic coordinates used to define the boundary of a production plot.
Risk Assessment	Evaluation of whether there is a risk that relevant products are non-compliant, based on EUDR criteria.
Supplier	The entity providing raw materials or finished goods to the operator.
Traceability	The ability to track a product through stages of production, processing, and distribution.
TRACES	The European Commission's Trade Control and Expert System. The EUDR Information System is used for submitting and managing EUDR Due Diligence Statements.
Tree Species	For wood products, scientific and common names included in applicable EUDR information requirements.