

Opal Responsible Fibre Sourcing Policy

As a member of Nippon Paper Group and one of Australia and New Zealand's leading packaging and paper manufacturers, Opal is committed to responsible fibre sourcing and recycling.

Opal will preferentially procure wood and fibre products from forestry companies, processors, manufacturers and suppliers which can demonstrate management or Chain of Custody (**CoC**) systems to Responsible Wood® (**RW**) which is globally endorsed by the PEFC™ and/or FSC® or to equivalent compliance requirements.

To comply with legal and regulatory requirements and AS 4707:2014 which is managed by RW, Opal will operate a Due Diligence System to minimise the risk that the procured material originates in controversial sources, being forest activities that:

(a) do not comply with local, national, or international legislation applying to forest related activities, in particular in the following areas:

- (i) forestry operations and harvesting, including biodiversity conservation and conversion of native forest to other use;
- (ii) management of areas with designated high environmental and cultural values;
- (iii) protected and endangered species, including requirements of CITES;
- (iv) health and labour issues relating to forest workers;
- (v) indigenous peoples' property, tenure and use rights;
- (vi) third parties' property, tenure and use rights; and
- (vii) payment of taxes and royalties.

(b) do not comply with legislation of the country of harvest relating to trade and customs, insofar as the forest sector is concerned.

(c) use genetically modified forest based organisms.

(d) convert native forest to other vegetation types, including conversion of native forest to plantations.

We are also committed to complying with the requirements of FSC-STD 40-004 V3 by signing this self-declaration that the organisation is not directly or indirectly involved in the following activities:

- (a) illegal logging or the trade in illegal wood or forest products;
- (b) violation of traditional and human rights in forestry operations;
- (c) destruction of high conservation values in forestry operations;
- (d) significant conversion of forests to plantations or non-forest use;
- (e) introduction of genetically modified organisms in forestry operations and
- (f) violation of any of the ILO Core Conventions, as defined in the ILO Declaration on Fundamental Principles and Rights at Work, 1998.

We will maintain, provide assurance with respect to, and continually improve our CoC systems, including by undertaking internal audits and independent third party certification to the CoC standards (namely, AS 4707; FSC-STD-40-004)



Matt Iizuka

CEO