

RESOLUTION ON THE REMUNERATION OF AUDITOR

(Agenda item 13)

The Board of Directors' Audit Committee proposes to the Annual General Meeting of UPM-Kymmene Corporation to be held on 4 April 2013 that the remuneration of the Company's auditor be paid against invoices approved by the Board of Directors' Audit Committee.

For the year 2012, the Company's auditor was paid EUR 2.9 million as audit fee, EUR 1.0 million as tax consulting fees and EUR 0.5 million for other services.

Helsinki, 31 January 2013

UPM-Kymmene Corporation

AUDIT COMMITTEE
OF
THE BOARD OF DIRECTORS