



Matti Metsä

Metsätie 975 A
92350 Metsä, Finland

Customer number:



123456

Agreement number:



12345678

Forest Specialist:



Pauli Asiantuntija

pauli@xxxfi
+358 44 0000 00

Measurement certificate

Date: 4 January 2022

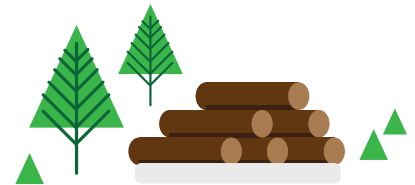
Dear **Matti Metsä**,

We thank you for your trust and hope that you have been satisfied with Metsä Group's activities in the implementation of your wood trade. This measurement certificate specifies the volume of wood in the measured batch of your wood trade, as well as payments and any deductions made from them. Please find attached the measurement receipts related to the measurement certificate, including maps.

Agreement details

Trade practice
Measurement batch

Standing sale
Partial measurement 001



A value added tax of **24%** will be added to the value of the measurement batch. A withholding tax of **19%** will be deducted from VAT-exclusive value of the measurement batch.

Total

To be paid

to the customer's account
FIXX XXXX XXXX XXXX
23 January 2022

€18,272.00
(incl. 24% VAT)

Payments recognised on
the trade earlier (24% VAT)

€2,990.88

To be invested in shares

€5,000.00

Total amount of bonuses paid in
connection with this wood trade

€1,000.00

%

Bonus account

This wood trade accrued EUR 1.40/m³ on the bonus account, totalling

€3,022.58

The accrued bonus can be used in accordance
with Metsäliitto Cooperative's rules (0% VAT).

Balance of bonus account on xx.xx.2022

€1,907.50

The balance of the bonus account after the payments
of this wood trade (0% VAT).

You can find a more detailed itemisation of the measurement batch's details on the following page.



Please submit any complaints concerning the measurement results by **14 January 2022**. Otherwise, the result of the handover measurement will be considered final. Further information is also available on Metsäverkko at www.metsaverkko.fi.

Details of measurement batch



Estates/property identifiers related to the agreement

-  **Lorem, Lorem, 748 - 403 - 0016 - 0072**
-  **Lorem, Dolor, 123- 456- 7890- 1234**
-  **Sit, Consectetur, 111- 222- 3333- 4444**

* Maps of the storage locations related to the measurement certificate (Appendix 1)

Remember the bonuses!

If you are a member of Metsäliitto Cooperative, you can receive a bonus for harvesting that can be used to pay for future forest management measures, for example.

For further information, go to www.metsagroup.com/metsaforest

Initial thinning, area xx.x, stands 748, 0016

Wood grade	Measuring method	Volume m ³	Price €/m ³	Other addition	Total (0% VAT)	Bonus €/m ³	Campaign bonus €/m ³	FSC bonus €/m ³
Pine log	Harvester	307.7	56.70	0.00	€17,446.59	1.40	1.40	0.70
Pine pulpwood A	Harvester	102.7	18.50	0.00	€1,899.95	1.40	1.40	0.70
Small pine log	Harvester	7.9	23.00	0.00	€181.70	1.40	1.40	0.70
Veneer log	Harvester	5.9	57.00	0.00	€336.30	1.40	1.40	0.70
Spruce log	Harvester	55.71	57.00	0.00	€3,175.47	1.40	1.40	0.70
Spruce groundwood fibre	Harvester	17.3	18.50	0.00	€320.05	1.40	1.40	0.70
Softwood pulpwood B	Harvester	2.2	12.00	0.00	€26.40	1.40	1.40	0.70
Total		481.80			€19,089.00	€699.17	€699.17	349.59

Regeneration felling, area xx.x, stands 748, 403, 0016, 0072

Wood grade	Volume m ³	Price €/m ³	Other addition	Total (0% VAT)	Bonus €/m ³	Campaign bonus €/m ³	FSC bonus €/m ³
Birch plywood log	38.00	2.10	0.00	€79.80	1.40	1.40	0.70
Birch pulpwood	17.00	13.20	0.00	€224.40	1.40	1.40	0.70
Energy wood	10.00	2.70	0.00	€27.00	1.40	1.40	0.70
Total	65.00	18.00		€331.20	€25.20	EUR 25.20	12.60

Total value of measurement certificate (0% VAT)

€23,718.00

Bonus accrued from measurement certificate (0% VAT)

€3,022.58

Other matters to be considered

You can find a more detailed itemisation of the measurement batch's payments on the following page.



Itemisation of measurement certificate payments

Value of measurement certificate

Value of measurement certificate (0% VAT) + bonus to be paid (0% VAT)

$$€23,718.00 + €1,000.00 = €24,718.00$$

Value of measurement certificate incl. bonus + 24% VAT

$$€24,718.00 + €5,932.32 = €30,650.32$$

Deductions to be paid from the value of the measurement certificate

Value of the measurement certificate incl. bonus (0% VAT) - advance payment of wood trade (0% VAT)

$$€24,718.00 - €2,412.00 = €22,306.00$$

Share investment to be made from the value of the measurement certificate

€5,000.00

Sales promotion fee of the Finnish Forest Foundation 0.2%

€49.44

Harvesting cost of the wood remaining with the seller

€100.00

Taxes to be paid from the value of the measurement certificate

Withholding tax of 19% (income tax) to be paid from the value of the measurement certificate (0% VAT)

$$€22,306.00 \times 0.19 = €4,238.00$$

Value added tax to be paid for the measurement certificate 24%

$$€22,306.00 \times 0.24 = €5,353.44$$

Summary

Value of the measurement batch, 0% VAT	€23,718.00
Bonus, 0% VAT	+ €1,000.00
Advance payments of wood trade, 0% VAT	- €2,412.00
Withholding tax 19%	- €4,238.00
Value added tax 24%	+ €5,353.44
Harvesting of the wood remaining with the seller, 0% VAT	- €100.00
Sales promotion fee 0.2%	- €49.44
Participation, 0% VAT	- €5,000.00
Total	= €18,272.00

Advance payments of wood trade

Advance payments in total (0% VAT) €2,412.00

Value added tax 24% €578.88

Total €2,990.88

Advance payment xx.xx.xxxx incl. 24 % VAT

Withholding tax 19% -€458.00

Figures to be accounted for in taxation in terms of this measurement certificate

Income from wood sales

Value of measurement certificate incl. bonus (0% VAT) €24,718.00

Value added tax 24% €5,932.32

Withholding tax 19% €4,696.00

Metsäliitto Cooperative reports the withholding tax to the Tax Administration.

Annual expenses

Sales promotion fee of the Finnish Forest Foundation 0.2% €49.44

Harvesting of the wood remaining with the seller €100.00

If the wood is used by the seller themselves, this is not reported as an annual expense.

Forest owners themselves are responsible for their own tax returns.

Please check the latest instructions on tax returns with the Tax Administration.

To be paid

to your account
FIXX XXXX XXXX XXXX
xx.xx.2022

€18,272.00

The use of the bonuses, forest management fees or another other financial transaction concerning the wood trade may alter the sum to be paid.

Appendices

- General Terms and Conditions for Wood Trade (2017-01)
- Measurement and quality requirements (2011-98)
- Measurement and quality requirements (2018-01)
- Measurement and quality requirements (2018-01)
- Environmental guidelines for wood supply (2018-01)
- General Terms and Conditions for Additional Shares (2016-02)

Thank you for your trust in our operations. We hope that our cooperation will continue in the future!

Bonuses are a valuable benefit

As an owner-member, you can receive a bonus in addition to your wood trade price and for purchasing forest management services. You can withdraw your bonuses or invest them in additional shares or use the bonus to pay for forest management work.



Metsäverkko is your virtual forest

In the Virtual Forest in Metsäverkko, you can view the effects of various management measures on your forest assets. You can also see which forest management measures are currently needed in your forest. Enter your virtual forest in Metsäverkko!



Benefits for owner-members

As an owner-member of Metsäliitto Cooperative, you will be entitled to our membership services and various benefits, such as investment products and bonuses.

