

## CALIFORNIA TRANSPARENCY IN SUPPLY CHAINS ACT DISCLOSURE

The California Transparency in Supply Chains Act of 2010 (the “Act”) requires companies doing business in California to disclose their efforts to address the issues of slavery and human trafficking in their supply chain. Wausau Paper Corp. and its subsidiaries are committed to fair employment practices and to compliance with employment laws in the United States and other countries where we manufacture or source products sold in our supply chain. Under no circumstance is it acceptable for child, forced, or trafficked labor to be used in the production, storage, transportation, or sale of any of our products.

As a responsible corporate citizen, Wausau Paper seeks to ensure that quality and safety standards are maintained throughout our supply chain by well-treated, fairly compensated workers in accordance with all applicable laws. Our Code of Business Conduct and Ethics states: “Obeying the law, both in letter and in spirit, is the foundation on which this Company’s ethical standards are built. All [directors, officers, and employees of the Company] must obey the laws of the cities, states, and countries in which we operate.” We also encourage the reporting of any illegal or unethical behavior, and we have a policy not to allow retaliation for reports of misconduct made in good faith.

Our standard terms and conditions of purchase require that all suppliers comply with all applicable laws, rules, and regulations. Employment practices are included in this requirement.

Wausau Paper has requested and received certifications from its various suppliers that they are in compliance with the Act. We require our suppliers to comply with our Code of Business Conduct and Ethics.

We recognize the importance of eliminating slavery and human trafficking globally. We believe our practice of purchasing the majority of our raw materials domestically and from Canada decreases the risk that we are doing business with suppliers engaged in these illegal activities.

Pursuant to the Act, we are disclosing that, at this time, we do not:

- engage in verification of product supply chains to evaluate and address the risks of human trafficking and slavery in the supply chains;
- conduct audits of suppliers to evaluate their compliance with company standards for human trafficking and slavery in supply chains;
- require direct suppliers to certify that materials incorporated into the product comply with the laws regarding slavery and human trafficking of the country or countries in which these suppliers are doing business;
- maintain internal accountability standards and procedures for employees or contractors failing to meet company standards regarding slavery and human trafficking; or
- provide training on human trafficking and slavery to company employees and management who have direct responsibility for supply chain management, particularly with respect to mitigating risks within the product supply chain.