

Chain of Custody Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

Kruger inc.

3285, chemin Bedford, Montréal (Quebec) Canada H3S 1G5

is suitably designed to provide reasonable assurance that the requirements of the standard noted below (the Requirements) have been met, as of May 15, 2018.

PEFC™ International Standard – Chain of Custody of Forest Based Products – Requirements (PEFC ST 2002:2013)

SCOPE OF CERTIFICATION:

The production of pulp and paper at the Trois-Rivières (Kruger Trois-Rivières S.E.C.), Waygamack (Kruger Waygamack S.E.C.), Bromptonville (KRUGER Brompton S.E.C.) and KRUGER Corner Brook Pulp and Paper Ltd. mills (KRUGER Publication Paper division), the production of container board products at the Trois-Rivières mill (KRUGER Trois-Rivières S.E.C. - Container Board Division) and the sale of certified products through the Montréal head office.

Management is responsible for ensuring the Chain of Custody process meets the Requirements. Our responsibility is limited to expressing an opinion as to whether the Requirements were met, based on our assessment. The PEFC standard can be found at www.pefc.org.

Our assessment was conducted in accordance with the ISO 17021 and ISO 17065 conformity standards, and accordingly, included examining, on a sample basis, evidence supporting management's assertion that the Requirements were met and performing such other procedures as we considered necessary in the circumstances. We planned and performed our work in order to obtain reasonable, rather than absolute, assurance with respect to the information examined. We believe our work provides a reasonable basis for our opinion.

In our opinion, the Chain of Custody process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of May 15, 2018.



PricewaterhouseCoopers LLP

**PricewaterhouseCoopers LLP
Vancouver, Canada**

Certificate No.

Date of Original Certification:

Date of Current Certification

Date Certification Expires

PwC-PEFC-273

July 25, 2008

June 29, 2018

June 28, 2023

