

Fiber Sourcing Label Use Certificate

PricewaterhouseCoopers LLP has assessed whether the Fiber Sourcing Label Use process at

Kruger inc.

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

SCOPE OF CERTIFICATION:

The production of container board products using recycled fibre in compliance with Section 3, Appendix 1 requirements at the Montreal Emballages KRUPACK facility and Trois-Rivières mill (KRUGER Trois-Rivières S.E.C. - Container Board Division) and the sale of certified products through the Montréal head office.

is suitably designed to provide reasonable assurance that the requirements of the standard noted below (the Requirements) have been met, as of May 2, 2017.

Sustainable Forestry Initiative® (SFI®) 2015-2019 Fiber Sourcing Standard, Appendix 1: Certified Sourcing Label Use Rules

Management is responsible for ensuring the Fiber Sourcing Label Use process meets the Requirements. Our responsibility is limited to expressing an opinion as to whether the Requirements were met, based on our assessment. The SFI standard can be found at www.sfiprogram.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 Fiber Sourcing Label Use process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of May 2, 2017.



PricewaterhouseCoopers LLP

**PricewaterhouseCoopers LLP
Vancouver, Canada**

Certificate No.	PwC-SFIFS-499
Date of Original Certification	July 27, 2009
Date of Current Certification	May 2, 2017
Date Certification Expires	July 25, 2019

© 2017 PricewaterhouseCoopers LLP. All rights reserved. In this document, "PwC" refers to PricewaterhouseCoopers LLP, an Ontario limited liability partnership. Sustainable Forestry Initiative® is a registered service mark of the SFI® Program.

