Chain of Custody and Controlled Wood Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody and Controlled Wood processes at

Kruger inc.

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

meets the requirements of the standards noted below (the Requirements).

Forest Stewardship Council[®] (FSC) Chain-of-Custody Certification FSC-STD-40-004 (V3-0) EN FSC Requirements for Sourcing FSC Controlled Wood FSC-STD-40-005 V3-1 EN FSC Sourcing reclaimed material for use in FSC Product Groups FSC[®] Sourcing reclaimed material for use in FSC Product Groups FSC-STD-40-007 (V2-0) EN FSC Multi-site Chain-of-Custody FSC-STD-40-003 (V2-1) EN

Scope of Certification

The production of pulp and paper products at the Trois-Rivières (Kruger Trois-Rivières S.E.C.), Waygamack (Kruger Wayagamack 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 (KRUGER Trois-Rivières S.E.C. - Container Board Division) and the Place Turcot mill (Emballages Kruger S.E.C. - Container Board Division). The sale of certified products through the Montréal head office.

Management is responsible for ensuring the Chain of Custody and Controlled Wood processes meets the Requirements. Our responsibility is limited to assessing whether management has demonstrated that the Requirements were met. Our assessment was conducted in accordance with FSC-STD-20-001 and FSC-STD-20-011 standards and, accordingly, included examining, on a sample basis, evidence supporting management's assertion that the Requirements were met.

A description of our responsibilities for the assessment of the management system is located at www.pwc.com/ca/certificate. The FSC® standard(s) can be found at https://ic.fsc.org/en/document-center.

Based on our assessment, the Chain of Custody and Controlled Wood processes met the Requirements, in all material respects, as of **December 9**, **2021**.

The validity of this certificate is subject to satisfactory annual maintenance assessments.

Date of Original Certification Date of Current Certification Date Certification Expires December 31, 2015 December 9, 2021 December 8, 2026

mile Harris

PricewaterhouseCoopers LLP Vancouver, Canada



PricewaterhouseCoopers LLP

The authority of the document may be verified at www.pwc.com/ca/certificate. Any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful and offenders may be prosecuted to the fullest extent of the law. (c) 2021 PricewaterhouseCoopers LLP. All rights reserved. PwC refers to PricewaterhouseCoopers LLP and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details. Upon suspension or reissue of your certificate, all copies or reproductions of the certificate shall be returned or destroyed when requested by PricewaterhouseCoopers LLP. This certificate itself does not constitute evidence that a particular product supplied by the certificate holder is FSC-certified. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required FSC claim is clearly stated on sales and delivery documents. A full list of product groups covered by the certificate can be found at info.fsc.org. The validity of this certificate, participating sites and the date of expiry of the certificate can be verified on info.fsc.org.

Annex A Kruger inc. – Registered Facilities

Certificate #	Facility Name	Address
PwC-CoC/CW-000273	Kruger Trois-Rivières S.E.C.	3735,boulevard Gene-HKruger Trois Rivières, Québec, Canada
PwC-CoC/CW-000273	Kruger-Wayagamack S.E.C.	Ile-de-la-Potherie G9A 5E5 Trois Rivières Québec Canada
PwC-CoC/CW-000273	Cornerbrook Pulp and Paper Limited	P.O. Box 2001 A2H 6J4 Corner Brook, Newfoundland Canada
PwC-CoC/CW-000273	Emballages Kruger S.E.C.	5845 Place Turcot Montréal, Québec H4C 1V9 Canada

Product Type	Commercial Name	FSC Claim
P1.1	Mechanical pulp, bleached	FSC Mix Credit
P1.2	Mechanical pulp, unbleached	FSC Mix Credit
P1.3	Chemical pulp, bleached	FSC Mix Credit
P1.7.2	Cellulose derivatives	FSC Mix Credit; FSC Controlled Wood
P1.8	Pulp from recovered paper	FSC Recycled Credit
P2.1.2	Uncoated paper	FSC Mix Credit
P2.2	Newsprint	FSC Mix Credit
P2.4	Coloured Specialty Paper	FSC Mix Credit
P3.1	Uncoated paperboard	FSC Recycled Credit
P3.4	Paperboard laminates	FSC Recycled Credit
P4.1	Linerboard or testliner	FSC Mix, FSC Recycled Credit
P4.2	Fluting	FSC Recycled Credit
P4.3	Corrugated fibreboard	FSC Recycled Credit
P5.1	Cardboard packaging	FSC Recycled Credit
P5.2	Corrugated paper packaging	FSC Recycled Credit
P5.3	Specialty paper - Sacks and bags of paper (Food grade)	FSC Mix Credit; FSC Recycled Credit
P5.4	Specialty paper - Food wrapping paper (Food grade)	FSC Mix Credit; FSC Recycled Credit
P7.1	File folders	FSC Recycled Credit
P8.1	Books	FSC Mix Credit

Original Certificate: Dec 31, 2015

Current Certificate: December 9, 2021

Certification Expires: December 9, 2021

PricewaterhouseCoopers LLP

The authority of the document may be verified at www.pwc.com/ca/certificate. Any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful and offenders may be prosecuted to the fullest extent of the law. (c) 2021 PricewaterhouseCoopers LLP. All rights reserved. PwC refers to PricewaterhouseCoopers LLP and may sometimes refer to the PwC network.

(c) 2021 PricewaterhouseCoopers LLP. All rights reserved. PwC refers to PricewaterhouseCoopers LLP and may sometimes refer to the PwC network. Each member firm is a separate legal entity. Please see www.pwc.com/structure for further details. Upon suspension or reissue of your certificate, all copies or reproductions of the certificate shall be returned or destroyed when requested by PricewaterhouseCoopers LLP. This certificate itself does not constitute evidence that a particular product supplied by the certificate holder is FSC-certified.

PricewaterhouseCoopers LLP. This certificate itself does not constitute evidence that a particular product supplied by the certificate holder is FSC-certified. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required FSC claim is clearly stated on sales and delivery documents. A full list of product groups covered by the certificate can be found at info.fsc.org. The validity of this certificate, participating sites and the date of expiry of the certificate can be verified on info.fsc.org.