

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, H3S 1G5, Canada
with sites according to Annex B**

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

**Forest Stewardship Council® (FSC) Multi-site Chain-of-Custody FSC-STD-40-003 (V2-1) EN
Forest Stewardship Council® (FSC®) Chain-of-Custody Certification Standard: FSC-STD-40-004 (V3-1)**

Forest Stewardship Council® (FSC) Requirements for Sourcing FSC Controlled Wood FSC-STD-40-005 (V3-1) EN

Forest Stewardship Council® (FSC) Sourcing Reclaimed Material for use in FSC Product Groups or FSC Certified Projects FSC-STD-40-007 (V2-0) EN

Forest Stewardship Council® (FSC) Requirements for use of the FSC trademarks by certificate holders FSC-STD-50-001 (V2-1) EN

Scope of Certification

The Controlled Wood and multi-site Chain of Custody processes for Kruger Inc. at the manufacturing facilities listed in Annex B and the sale of certified products in Annex A from the Montréal office. The scope includes the purchasing, manufacturing, distribution, sales using the credit and percentage systems and the outsourcing of converting, cutting, warehousing, and transportation.

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 July 27, 2026.

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

Date of Original Certification December 31, 2010

Date of Current Certification July 27, 2026

Date Certification Expires December 8, 2026



Peter Koch FCPA, FCA
PricewaterhouseCoopers LLP
Vancouver, Canada



PricewaterhouseCoopers LLP

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Annex A

Kruger Inc. – Products

Facility Name	FSC Chain of Custody method	Product Group
Kruger Kamloops Pulp L.P.	Credit System	P1.3 Chemical pulp, bleached FSC Mix, FSC Controlled Wood P1.4 Chemical pulp, unbleached FSC Mix, FSC Controlled Wood
Emballages Kruger S.E.C	Credit System	P3.1 Uncoated paperboard FSC Recycled P3.4.1 High-pressure laminates (HPDL, HPL) FSC Recycled P3.4.2 Low-pressure laminates (LPL) FSC Recycled P3.4.3 Continuous pressure laminates (CPL) FSC Recycled P4.1 Linerboard FSC Recycled P4.2 Fluting FSC Recycled P4.3 Corrugated fibreboard FSC Recycled P5.1 Cardboard packaging FSC Recycled P5.2 Corrugated paper packaging FSC Recycled P7.3 File folders FSC Recycled
Kruger Trois-Rivières S.E.C.	Credit System	P2.2 Newsprint FSC Mix, FSC Controlled Wood P2.4 Specialty paper FSC Mix, FSC Controlled Wood P4.2 Fluting FSC Recycled P4.3 Corrugated fibreboard FSC Recycled P8.1 Books FSC Mix, FSC Controlled Wood
Kruger Wayagamack S.E.C.	Credit System	P1.3 Chemical pulp, bleached FSX Mix, FSC Controlled Wood P1.4 Chemical pulp, unbleached FSC Mix, FSC Controlled Wood P2.1.1 Coated paper FSC Mix, FSC Controlled Wood P2.3 Wrapping and packaging paper FSC Mix, FSC Controlled Wood P2.4 Specialty paper FSC Mix, FSC Controlled Wood W3.3 Wood shavings FSC Mix, FSC Controlled Wood
Brampton Packaging Plant (Kruger Packaging L.P.)	Percentage System	P4.3 Corrugated fibreboard FSC Mix P5.2 Corrugated paper packaging FSC Mix
Elizabethtown Packaging Plant (Kruger Packaging L.P.)	Percentage System	P4.3 Corrugated fibreboard FSC Mix P5.2 Corrugated paper packaging FSC Mix
Emballages Kruger S.E.C (Usine de Lasalle)	Percentage System	P4.3 Corrugated fibreboard FSC Mix P5.2 Corrugated paper packaging FSC Mix

Original Certificate: December 31, 2010

Current Certificate: July 27, 2026

Certification Expires: December 8, 2026

PricewaterhouseCoopers LLP

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Annex B

Kruger Inc. – Registered Facilities

Facility Name	Address
Kruger Inc.	3285, chemin Bedford, Montréal, Quebec, H3S 1G5, Canada
Kruger Kamloops Pulp L.P.	2005 Mission Flats Road, Kamloops, British Columbia, V2C 5M7, Canada
Emballages Kruger S.E.C.	5845 Turcot Place, Montréal, Quebec, H4C 1V2, Canada
Kruger Trois-Rivières S.E.C.	3735 Boul Gene-H. - Kruger, Trois Rivières, Quebec, G9A 6B1, Canada
Kruger Wayagamack S.E.C.	Chemin de l'île-de-la-Potherie, Trois Rivières, Quebec, G9A 5E9, Canada
Brampton Packaging Plant (Kruger Packaging L.P.)	10 Pedigree Court, Brampton, Ontario, L6T 5T8, Canada
Elizabethtown Packaging Plant (Kruger Packaging L.P.)	1000 N Black Branch Rd, Elizabethtown, Kentucky, 42701, USA
Emballages Kruger S.E.C (Usine de Lasalle)	7474 Rue Cordner, LaSalle, Quebec, H8N 2W3, Canada

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Preferred by Nature OÜ hereby confirms that
the Chain of Custody and Controlled Wood system of

Kruger Products Inc.

500-2 Prologis Boulevard
Mississauga, Ontario L5W 0G8
Canada

has been assessed and certified as meeting the requirements of
FSC-STD-40-003 V2-1; FSC-STD-40-004 V3-1; FSC-STD-40-007 V2-0; FSC-STD-50-001 V2-1 EN

The certificate is valid from Mar 03, 2022 to Mar 02, 2027
Certificate version date: Jan 23, 2024

Scope of certificate

Certificate type: Multisite Chain of Custody and Controlled Wood

Certificate registration code

NC-COC-005364

NC-CW-005364

FSC License Code

FSC-C104904



Justinas Janulaitis
Management board member
Filosoofi 31, Tartu
Estonia

Specific information regarding products and sites is listed in the appendix(es) of this certificate.
The validity and exact scope covered by this certificate shall always be verified at www.info.fsc.org.

FSC® accredited certification body FSC® A000535 | The mark of responsible forestry | www.ic.fsc.org

This certificate itself does not constitute evidence that particular product supplied by the certificate holder is FSC® certified [or FSC Controlled Wood]. 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 invoices and shipping documents. The physical printed certificate remains the property of Preferred by Nature OÜ and shall be returned upon request.



Annex A: Scope of Kruger Products Inc. FSC® Chain of Custody and Controlled Wood Certificate

NC-COC-005364 NC-CW-005364

(The list below shows products handled by the network of Participating Sites)

Product Type	Trade Name	Output FSC Claims
P1.8	Recycled Pulp	FSC Recycled
P6	Household and sanitary pulp and paper products (Parent Rolls)	FSC Mix; FSC Controlled Wood
P6	Household and sanitary pulp and paper products (Finished Cases)	FSC Mix

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Annex B: Scope of Kruger Products Inc. FSC® Chain of Custody and Controlled Wood Certificate

NC-COC-005364 NC-CW-005364

No	Site Name	Address	Sub-code
1	Kruger Products Inc. - Crabtree, QC site	100 First Ave, P.O. Box 500 Crabtree Quebec J0K 1B0 Canada	NC-COC-005364-02
2	Kruger Products Inc. - Lennoxville, QC site	2888 du Collège, P.O. Box 240, Lennoxville Station, Sherbrooke Quebec J1M 1Z4 Canada	NC-COC-005364-03
3	Kruger Products Inc, - Gatineau, QC site	20 Laurier Street, P.O. Box 3200, Station B Gatineau Quebec J8X 4H3 Canada	NC-COC-005364-04
4	Kruger Products Inc. - Richelieu, QC site	1000 de la Carrière Gatineau Quebec J8Y 6T5 Canada	NC-COC-005364-05
5	Kruger Products Inc. - New Westminster, BC site	1624 Fifth Ave New Westminster, British-Columbia V3M 1Z7 Canada	NC-COC-005364-06
6	Kruger Products Inc. - Memphis, TN site	400 Mahannah Ave Memphis Tennessee 38107 United States	NC-COC-005364-07
7	Kruger Products Inc. - New Westminster, BC Warehouse	345 Gifford Street New Westminster, British-Columbia V3M 0A6 Canada	NC-COC-005364-09
8	Kruger Products Inc. - Trenton, ON site	106 Dufferin Avenue Trenton Ontario Canada	NC-COC-005364-10
9	Kruger Products Inc. - Scarborough, ON site	111 Manville Road Toronto Ontario M1L 4J2 Canada	NC-COC-005364-11

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Wood Certificate
NC-COC-005364 NC-CW-005364**

No	Site Name	Address	Sub-code
10	Kruger Products Inc. - Joliette, QC Warehouse	800 Rue Olivier Joliette QC J6E 5M3 Canada	NC-COC-005364-12
11	Kruger Products Inc. - Sherbrooke, QC site	330 route de Windsor Sherbrooke Québec J1C 0W8 Canada	NC-COC-005364-13
12	Kruger Products Inc. - Sherbrooke LDC	240 route de Windsor Sherbrooke Québec J1C 0W8 Canada	NC-COC-005364-14

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