



Chain of Custody Certificate

This is to confirm that KPMG Performance Registrar Inc. has examined the procedures of

Mercer Celgar Limited Partnership

P.O. Box 1000, 1921 Arrow Lakes Drive, Castlegar, BC V1N 3H9

and determined that the Company maintains chain of custody and sales tracking systems which form a reasonable basis for: (1) tracking the source of wood fibre processed by these facilities, and (2) ensuring that the output from these facilities, which is claimed to be “PEFC-certified”, will not exceed the amount of wood fibre coming into these facilities from PEFC certified woodlands operations¹. The Company’s Chain of Custody system conforms in all material respects to the requirements of PEFC ST 2002:2013.

This Chain of Custody System certification² applies to the following:

Pulp produced by the Mercer Celgar Limited Partnership pulp mill.

This chain of custody certification is given subject to the terms and conditions governing the use of this certificate as described in the agreement between KPMG Performance Registrar Inc. and the holder thereof. Chain of custody certification does not assure the regulatory compliance or continued conformance with the applicable standards by the certified woodlands operations from which wood fibre is obtained. PEFC certified woodlands operations are those which are certified under forest certification standards endorsed by PEFC, including the following standards: the CSA Z809 Sustainable Forest Management standard and the Sustainable Forestry Initiative (SFI[®]) standard.

²The client information form (CIF) provides additional information on the Company’s scope of activities, applied chain of custody method and applied definition of raw material origin. The latest version of the CIF, which forms an integral part of this certificate, is controlled and retained by KPMG PRI.

Certificate No. KPMG-PEFC-COC-2451
Issue Date: November 30, 2005
Renewal Date: July 5, 2021
Expiry Date: July 4, 2026



Chris Ridley-Thomas
President
KPMG Performance Registrar Inc.
Vancouver, B.C., Canada V7Y 1K3



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Site No.	Site Name	Address	Scope of Activities (identify any differences from scope statement listed above)	Applied Chain of Custody Method	Applied definition of raw material origin (as defined in Appendix 1 of the PEFC CoC standard (PEFC CoC Only))
1	Mercer Celgar Limited Partnership	As per above	As per scope statement	Volume Credit	Certified material Other Material
2	Mercer International Inc.	Suite 1120, 700 West Pender Street, Vancouver, BC Canada V6C 1G8	Sales function	Volume Credit	Certified material Other Material

