



Chain of Custody Certificate

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

Mercer Peace River Pulp Ltd.

Postal Bag 6500, Pulp Mill Site, Peace River, Alberta, Canada T8S 1V5

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:

Bleached kraft hardwood and softwood pulps.

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-2438.01
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