



Chain of Custody Certificate

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

J.D. Irving, Limited

300 Union Street, Saint John, New Brunswick E2L 4M3

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 “SFI-certified”, will not exceed the amount of wood fibre coming into these facilities from SFI certified woodlands operations*. The Company’s Chain of Custody system conforms in all material respects to the requirements of Section 4 - SFI Chain of Custody Standard.

This Chain of Custody System certification applies to the following:

Paper products manufactured by Irving Paper Limited, Saint John, New Brunswick mill.

Pulp products manufactured by Irving Pulp and Paper Limited’s, Saint John, New Brunswick mill.

Hardwood lumber manufactured by J.D. Irving, Limited’s Clair, New Brunswick and Veneer, New Brunswick sawmills.

Softwood lumber and residual wood products manufactured by J.D. Irving, Limited’s Saint-Leonard and Kedgwick, New Brunswick sawmills.

Tissue products manufactured by Irving Consumer Products, Tissue Division’s Dieppe, New Brunswick; Saint John, New Brunswick; Toronto, Ontario; Fort Edward, New York; and Macon, Georgia tissue mills.

Corrugating medium manufactured by Lake Utopia Paper’s St. George, New Brunswick mill.

Wood pellets produced by the Grand River Pellets Limited’s Saint-Leonard, New Brunswick facility

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. *SFI certified woodlands operations are those which are certified under the Sustainable Forestry Initiative (SFI®) standard.

Certificate No. PRI-SFI-COC-020
Issue Date: February 8, 2007
Revision Date: April 17, 2019
Expiry Date: December 31, 2022



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