

Certificate SGS-COC-000091
SGS-CW-000091

The management system of

Billerud Karlsborg AB

SE -952 83 Karlsborgsverken
Sweden



has been assessed and certified as meeting the requirements of

Chain-of-Custody

The company was assessed against the following standards:
FSC STD 40-004 (v1) FSC STD 40-005 (v2)

For those products detailed below and derived from a

Well managed forest

Purchase of mixed pulp wood and wood chips, manufacturing (credit system) and sales of "FSC Mixed" or "FSC Controlled Wood" market pulp and kraft papers.

This certificate is valid from 02 December 2008 until 16 January 2013
Issue 5. Certified since February 1998
SGS Ref # SE-0091

Authorised by

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This certificate remains the property of SGS and shall be returned upon request.

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