

CERTIFICATE

CERTIFICATION CODE: CU-COC-810587

Field of attention:
FSC Chain of Custody (COC)

Issued to:
Smurfit Kappa Solid Board B.V.
Bad Nieuweschans, NETHERLANDS
Project in: NETHERLANDS

Standard:
Control Union Certifications (CU) Forestry Standards: Generic Standards for Environmental Management of Natural Forests, Forest Plantations, Chain of Custody and Group Certification
FSC-STD-40-005 V2-1 Company Evaluation of FSC Controlled Wood
FSC-STD-40-003 V1-0 Multi-site Certification of CoC Operations
FSC-STD-50-001 (V1-2) Requirements for use of the FSC trademarks by Certificate Holders
FSC-STD-40-004 V2-1 FSC Standard for Chain of Custody Certification
FSC-STD-40-007 V2-0 Sourcing Reclaimed Material

Valid until: 13 October 2018

The validity of this certificate shall be verified on www.fsc-info.org.

Control Union Certifications declares to have inspected the unit(s), and/or products of the above mentioned certificate holder, and have found them in accordance with the standards mentioned above.

This certificate covers the unit(s), and/or product(s) as mentioned in the authenticated annex of this certificate. A full list of product groups covered by the certificate can be found on the FSC database of registered certificates (www.fsc-info.org).

This certificate itself does not constitute evidence that a 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.

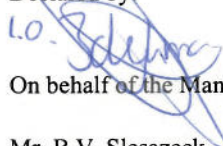
This certificate is in force until further notice, provided that the above-mentioned client continues meeting the conditions as laid down in the client contract with Control Union Certifications. Based on the annual inspections that Control Union Certifications performs, this certificate is updated and kept into force.

Date of certification:
14 October 2013
Place and date of issue:
Zwolle, 07 August 2013

CERTIFICATE No: C810587CU-COC-01.2013
REGISTRATION No: CU 810587



The mark of
responsible forestry

Declared by:

On behalf of the Managing Director
Mr. B.V. Slesazeck

Certifier
Control Union Certifications
Meeuwenlaan 4-6
8011 BZ ZWOLLE
The Netherlands
<http://www.controlunion.com>
tel.: +31(0)38-4260100

**Annex to
CERTIFICATION CODE: CU-COC-810587**

FSC Chain of Custody (COC)

Smurfit Kappa Solid Board B.V.
Hoofdstraat 34
9693 AH Bad Nieuweschans
Nederland

This certificate gives the right, in accordance with the agreements in the licensee-contract, on the basis of the accreditation of CU by the Forest Stewardship Council (FSC), to use the FSC logo for the unit(s), process(es) and/or product(s) mentioned below. Use of the FSC logo on (trade) products is only allowed for products mentioned under "products" in conformity with the category.

This certificate and its copies or reproductions shall be returned to CU immediately on request.

More information about the client and/or products and/or units can be obtained at the website of CU (www.controlunion.com/certifications) or by contacting CU.

This certificate, referred to in the client contract as scope certificate, covers the following product(s), which comply(ies) with the latest version of the CU Forestry Standards:

Certified products

Product no.	Name of product	category	Processing unit(s)
P 064037	P3.1 Uncoated paperboard	FSC Mix, FSC Recycled	PRC 014954, PRC 014964, PRC 014965, PRC 014966
P 064040	P3.4 Paperboard laminates	FSC Mix, FSC Recycled	PRC 014954, PRC 014964, PRC 014965, PRC 014966
P 064044	P3.5 Metalized paperboard	FSC Mix, FSC Recycled	PRC 014954, PRC 014964, PRC 014965, PRC 014966

This certificate covers the following Processing Unit(s), which comply(ies) with the latest version of the CU Forestry Standards:

Processing units

Unit no.	Name of unit	Unit ref.	Address	Processes
PRC 014954	Smurfit Kappa Solid Board B.V. (Bad Nieuweschans)	D-01	Hoofdstraat 34 Bad Nieuweschans, Nederland	Secondary processor
PRC 014964	Smurfit Kappa Solid Board (Oude Pekela)	D-02	W.H. Bosgrastraat 82 Oude Pekela, NETHERLANDS	Secondary processor
PRC 014965	Smurfit Kappa Solid Board (Coevorden)	D-03	Robertweg 2 Coevorden, NETHERLANDS	Secondary processor

Annex to
CERTIFICATION CODE: CU-COC-810587

FSC Chain of Custody (COC)

Unit no.	Name of unit	Unit ref.	Address	Processes
PRC 014966	Smurfit Kappa Solid Board (Hoogkerk)	D-04	Halmstraat 1-3 Hoogkerk, NETHERLANDS	Secondary processor

This certificate including the annex remains property of Control Union Certifications and can be withdrawn in case of terminations as mentioned in the licensee contract, or in case changes or deviations of the above mentioned data occur. The licensee is obliged to inform Control Union Certifications immediately of any changes in the above mentioned data. Only an original and signed certificate is valid.

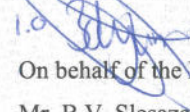
Date of certification:

14 Oct 2013

Place and date of issue:

Zwolle, 07 August 2013

Authenticated by



On behalf of the Managing Director

Mr. B.V. Slesazeck

Certifier

This certificate cannot be used as guarantee certificate for delivered goods!