CERTIFICATE

CERTIFICATION CODE: CU-COC-816233

Field of attention:
FSC Chain of Custody (COC)

Issued to:

Smurfit Kappa corrugated Benelux B.V.
OOSTERHOUT, 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 CertificationFSC-STD-40-003 V1-0 Standard for Multi-site Certification of Chain of Custody Operations

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

Valid until: 07 December 2015

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: 08 December 2010 Place and date of issue: Zwolle, 10 June 2013

CERTIFICATE No: C816233CU-COC-03.2013 REGISTRATION No: CU 816233



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-816233

FSC Chain of Custody (COC)

Smurfit Kappa corrugated Benelux B.V. Warandelaan 2 4904 PC OOSTERHOUT Nederland

This certificate gives the right, in accordance with the agreements in the licencee-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 064052	P5.2 Corrugated paper packaging	FSC 100%, FSC	PRC 021144, PRC 021159, PRC 021160, PRC
		Mix, FSC	021162, PRC 021163, PRC 021164, PRC 021165,
		Recycled, FSC	PRC 021166, PRC 021167, PRC 021168, PRC
		Controlled Wood	021169, PRC 021170, PRC 021171, PRC 021172,
			PRC 021173, PRC 021174, PRC 021175, PRC
			021176, PRC 021177, PRC 021178, PRC 021179,
			PRC 038953, PRC 038954, PRC 038955

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FSC Chain of Custody (COC)

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 02114	4 Smurfit Kappa corrugated Benelux B.V.	D-01	Warandelaan 2 OOSTERHOUT, Nederland	Secondary processor
PRC 02115	9 Smurfit Kappa Van Dam Golfkarton BV	D-02	Sojadijk 1 Helmond, NETHERLANDS	Secondary processor
PRC 02116	0 Smurfit Kappa De Zeeuw Golfkarton BV	D-03	Coldenhovenseweg 122 Eerbeek, NETHERLANDS	Secondary processor
PRC 02116	2 Smurfit Kappa Mercurius BV (Soest)	D-05	Koninsweg 26 Soest, NETHERLANDS	Secondary processor
PRC 02116	3 Smurfit Kappa ELCORR BV	D-06	Vossendaal 16 Etten-Leur, NETHERLANDS	Secondary processor
PRC 02116	4 Smurfit Kappa Turnhout NV	D-07	Bremheidelaan 1 Industriezone 4 Turnhout, BELGIUM	Secondary processor
PRC 02116	5 Smurfit Kappa Vandra BV	D-08	Wilhelminakanaal-Zuid 106 Oosterhout, NETHERLANDS	Secondary processor
PRC 02116	6 Smurfit Kappa TWINCORR BV (Hoogeveen)	D-09	Industrieweg 17 Hoogeveen, NETHERLANDS	Secondary processor
PRC 02116	7 Smurfit Kappa TWINCORR BV (Nieuwe Pekela)	D-10	Doorsneeweg 42 Nieuwe Pekela, NETHERLANDS	Secondary processor
PRC 02116	8 Smurfit Kappa Cartomills Ghlin	D-11	Rue de Douvrain 19 Ghlin, BELGIUM	Secondary processor
PRC 02116	9 Smurfit Kappa Cartomills Groot Bijgaarden	D-12	Bosstraat 81 Groot Bijgaarden, BELGIUM	Secondary processor
PRC 02117	0 Smurfit Kappa Zedek Display & Verpakkingen BV	D-13	Maagdenburgstraat 9 Deventer, NETHERLANDS	Secondary processor
PRC 02117	l Smurfit Kappa Zedek Sales Office Germany	D-14	Grevenerstrasse 67 Munster, GERMANY	Secondary processor
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Unit no.	Name of unit	Unit ref.	Address	Processes
PRC 021172	Smurfit Kappa Zedek Sales Office UK	D-15	Meridian East, Meridian Business Par Leicestershire, UNITED KINGDOM	k Secondary processor
PRC 021173	Smurfit Kappa Drogenbos NV	D-16	Avenue Paul Gilson 439 Drogenbosch, BELGIUM	Secondary processor
PRC 021174	Smurfit Kappa Van Mierlo NV	D-17	Steenweg op Mol 60 Turnhout, BELGIUM	Secondary processor
PRC 021175	Smurfit Kappa Olen NV	D-18	Lammerdries-Oost 57 Industriezone De Heze Olen-Geel, BELGIUM	Secondary processor
PRC 021176	Smurfit Kappa Mercurius BV (Loenen)	D-19	Voorsterweg 97 Loenen, NETHERLANDS	Secondary processor
PRC 021177	Smurfit Kappa Trobox Kartonnage	D-20	Nijverheidsweg 6 Oosterhout, NETHERLANDS	Secondary processor
PRC 021178	Smurfit Kappa Cartomills Arlon	D-21	Zone Artisanale de Weyler 17 Arlon, BELGIUM	Secondary processor
PRC 021179	Smurfit Kappa Orko-Pak BV	D-22	Curieweg 15 Zwolle, NETHERLANDS	Secondary processor
PRC 038953	Smurfit Kappa GSF	D-23	Industrieweg West 3 Oude Pekela, NETHERLANDS	Secondary processor
PRC 038954	Smurfit Kappa Interbox	D-24	Industrieweg 17 Hoogstraten, BELGIUM	Secondary processor
	Smurfit Kappa Trimbach B.V.	D-25	Ravelstraat 28 Bergen op Zoom, NETHERLANDS	Secondary processor

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FSC Chain of Custody (COC)

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:

08 Dec 2010

Place and date of issue:

Zwolle, 10 June 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!