



Chain of Custody Certificate

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

Tolko Industries Ltd.
3000 28th Street Vernon, British Columbia V1T 9W9 Canada

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 2002:2020 and PEFC ST 2001:2020.

This Chain of Custody System certification² applies to the following:

Chain of custody tracking systems for sourcing, processing, and sales of forest-based products.

Facilities in Scope:	Tolko Marketing and Sales, Armstrong Lumber, High Level Lumber, Lakeview Lumber, Lavington Lumber, Soda Creek Lumber, Athabasca OSB, High Prairie OSB, Meadow Lake OSB, Armstrong Plywood, Heffley Creek Plywood, White Valley Veneer
Products:	010000 Roundwood; 010300 Chips and particles; 020000 Fuelwood and energy; 030000 Sawnwood and treated wood; 050100 Veneer sheets; 050200 Plywood; 050502 Oriented strand board (OSB)
Certificate Type:	Multisite
Method:	Credit

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 organization from which wood fibre is obtained. ¹PEFC 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-2667

Issue Date: November 16, 2017

Renewal Date: November 15, 2022

Expiry Date: November 14, 2027



Shawn Ellsworth
President
KPMG Performance Registrar Inc.
Vancouver, B.C., Canada V7Y 1K3



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Site No.	Site Name	Address	Scope of Activities (identify any differences from scope statement listed above)	Applied Chain of Custody Method
1	Tolko Industries Ltd. and Tolko Marketing and Sales Ltd.	3000 28th Street, PO Box 39, Vernon, BC V1T 9W9	As per scope statement	Credit
2	Armstrong Lumber	844 Otter Lake Cross Road, Armstrong, BC V0E 1B6	As per scope statement	Credit
3	High Level Lumber	11401 - 92nd Street, High Level, AB T0H 1Z0	As per scope statement	Credit
4	Lakeview Lumber	180 Hodgson Road, Williams Lake, BC V2G 3P6	As per scope statement	Credit
5	Lavington Lumber	6200 Jeffers Drive, Lavington, BC V1B 3G4	As per scope statement	Credit
6	Soda Creek Lumber	5000 Soda Creek Road, Williams Lake, BC V2G 5H5	As per scope statement	Credit
7	Athabasca OSB	6 km East Mitsue Industrial Park, Slave Lake, AB T0G 2A0	As per scope statement	Credit
8	High Prairie OSB	18022 AB-2, High Prairie, AB T0G 1E0	As per scope statement	Credit
9	Meadow Lake OSB	12 km South of Hwy 55, Meadow Lake, SK S9X 1Y2	As per scope statement	Credit
10	Armstrong Plywood	844 Otter Lake Cross Road, Armstrong, BC V0E 1B6	As per scope statement	Credit
11	Heffley Creek Plywood	6275 Old Hwy 6, Kamloops, BC V2H 1T8	As per scope statement	Credit
12	White Valley Veneer	4280 - Highway 6 Lumby, BC V0E 2G7	As per scope statement	Credit

