CERTIFICATE OF APPROVAL

This is to certify that the Occupational Health & Safety Management System of:

Metsa Tissue S.A.
Krapkowice, Poland

has been approved by Lloyd's Register Quality Assurance to the following specification:

OHSAS 18001:2007

The Occupational Health & Safety Management System is applicable to:

Manufacture and sales of hygienic papers.

Approval Certificate No: GDK0003241/S1

Original Approval: 9th June 2004

Current Certificate: 14th July 2009

Certificate Expiry: 8th June 2010

Issued by: Lloyd's Register (Polska) sp. z o.o.
for and on behalf Lloyd's Register Quality Assurance Limited

UKAS MANAGEMENT SYSTEMS
Health and Safety
001

This document is subject to the provision on the reverse
Lloyd's Register (Polska) sp. z o.o., ul. Marynarki Polskiej 177, 80-958 Gdańsk, KRS 0000117768
This approval is carried out in accordance with the LRQA assessment and certification procedures and monitored by UKAS.
The use of the UKAS Accreditation Mark indicates Accreditation in respect of those activities covered by the Accreditation Certificate number 001