Verification Statement

Kruger Products Inc.

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This verification statement concerns the cradle-to-grave Product Carbon Footprint (PCF) of Bathroom Tissue, Paper Towel, and Facial Tissue manufactured at Kruger's Quebec facilities in accordance with ISO 14067:2018 – Greenhouse gases — Carbon footprint of products, Carbon Trust Requirements for Assurance – Part 1: Technical (v3.0, July 2023), and Carbon Trust Requirements for Assurance – Part 2: Claims and Labelling (v3.2, October 2024).

Verification Scope

Object of Verification: Product Emissions Report "Kruger – Bathroom Tissue, Paper Towel and Facial Tissue" (July 2026)
System Boundary: Cradle-to-grave (raw materials, manufacturing, distribution, retail, use-phase, end-of-life)
Footprint Period: 1 January 2024 – 31 December 2024
Geographic Scope: Canada (Quebec manufacturing — Crabtree, Gatineau Laurier, Gatineau Richelieu; Canada-wide sales)
Level of Assurance: Reasonable Assurance

Verification Opinion

Bureau Veritas provides an ☒ Unmodified / ☐ Modified / ☐ Adverse opinion.

Conclusion: Based on verification of the life cycle inventory data, supporting documentation (Bills of Materials, energy invoices, transport records, supplier data), allocation procedures, and conformity assessment, we confirm that the reported carbon footprints (see Annex 1), are fair representations of the products' greenhouse gas emissions within the defined scope and comply with ISO 14067:2018 and Carbon Trust Requirements for Assurance.

Non-Conformities: ☐ No non-conformities identified / ☒ Non-conformities identified and corrected

Claim Verified: ☒ Verified Footprint / ☐ Reducing / ☐ Net Zero Aligned / ☐ Lower / ☐ Climate Projects Funded

Label Licensing: This verification confirms conformity with Carbon Trust Requirements. Carbon Trust will independently assess label eligibility and issue Letter/Certificate of Assurance and Label Licence (if approved). Bureau Veritas does not grant label rights.

Important Limitations: This verification confirms methodological compliance based on information provided by Kruger Products Inc. and does not constitute product certification. The carbon footprints are valid for the specific product versions and conditions documented in the Product Emissions Report dated July 2026. Material changes >10% to data, processes, or assumptions may require reassessment per Carbon Trust §8.2. Use-phase results and end-of-life treatment are based on defined scenarios that may differ from actual consumer behaviour and regional waste management practices. Results are not intended for comparison with other companies' products due to differences in methodology, boundary, and assumptions (per ISO 14067:2018 and Product Emissions Report §2.7.2).

Ref.: Verification Report_Carbon Trust_Kruger_ISO 14067_August 2026
Date of statement: 17 August 2026
Expire date: 17 August 2028

Verified by:
Edvinas Damukaitis – Verifier, LCA & EPD Consultant

Signatures:

Waldemar Corydon Hemdrup – Lead Verifier, LCA & EPD Consultant

Annex 1: Product Carbon Footprint Declaration

This annex presents the verified carbon footprint results for Kruger's tissue products as assessed in the Product Emissions Report dated July 2026.

Methodology and Scope

Assurance Level: Reasonable Assurance
Climate Impact Indicator: Global Warming Potential - Total (GWP-total)
Characterization Method: IPCC AR6 (100-year time horizon) / Latest IPCC GWP values
Functional Units: Multiple units reported (kg CO_2eq/kg, kg CO_2eq/1000 cases, kg CO_2eq/case, kg CO_2eq/roll or box, kg CO_2eq/tonne)
System Boundary: Cradle-to-grave (raw material extraction, manufacturing, distribution, retail, use phase, end-of-life)
Reference Period: 12 months (1 January 2024 – 31 December 2024)

Standards Applied:

- ISO 14067:2018 (Carbon Footprint of Products)
- ISO 14040/14044 (Life Cycle Assessment)
- Carbon Trust Requirements for Assurance – Part 1: Technical (v3.0, July 2023)
- Carbon Trust Requirements for Assurance – Part 2: Claims and Labelling (v3.2, October 2024)

Allocation Methodology:

- Mass-based allocation for material inputs and co-products
- PEF Circular Footprint Formula (CFF) for recycled content and end-of-life recycling
- Use-phase emissions (bathroom tissue only) allocated by mass between tissue and human waste

Carbon Footprint Results by Product

Product	Net Total	Fossil	Biogenic	LUC
Bathroom Tissue	1.71 kg CO_2e/kg	1.39	0.32	0.0017
Paper Towel	2.50 kg CO_2e/kg	1.77	0.73	0.0027
Facial Tissue	2.18 kg CO_2e/kg	1.41	0.77	0.002

Lifecycle Breakdown (% of Total)

Stage	Bathroom Tissue	Paper Towel	Facial Tissue
Production	67%	62%	53%
Distribution	15%	9%	13%
Retail	<1%	<1%	<1%
Use-Phase*	<1%	N/A	N/A
End-of-Life	18%	28%	34%

**Use-phase emissions (bathroom tissue only, toilet flushing) <1%*

Alternative Functional Units

Product	Per Case	Per Roll/Box	Per 1000 Cases
Bathroom Tissue	9.75 kg CO_2e	0.22 kg CO_2e/roll	9,747.39 kg CO_2e
Paper Towel	19.95 kg CO_2e	0.83 kg CO_2e/roll	19,945.88 kg CO_2e
Facial Tissue	27.69 kg CO_2e	0.77 kg CO_2e/box	27,694.49 kg CO_2e

Key Notes

- Raw Materials: Sorted office waste (SOW), recycled content via PEF CFF
- Manufacturing: 3 Quebec sites (Crabtree, Gatineau Laurier, Gatineau Richelieu)
- Use-Phase: Bathroom tissue only (toilet flushing, 7.5 sheets/flush)
- End-of-Life: Products non-recyclable; packaging recycling rates: 77% (facial box), 70% (tissue core), 40% (LDPE wrap)
- Exclusions: Retail-to-home transport (negligible), finished product storage (de minimis)
- Data Quality: Meets Carbon Trust minimum thresholds (≥70% "Good", ≥95% "Good/Medium", ≤5% "Poor")