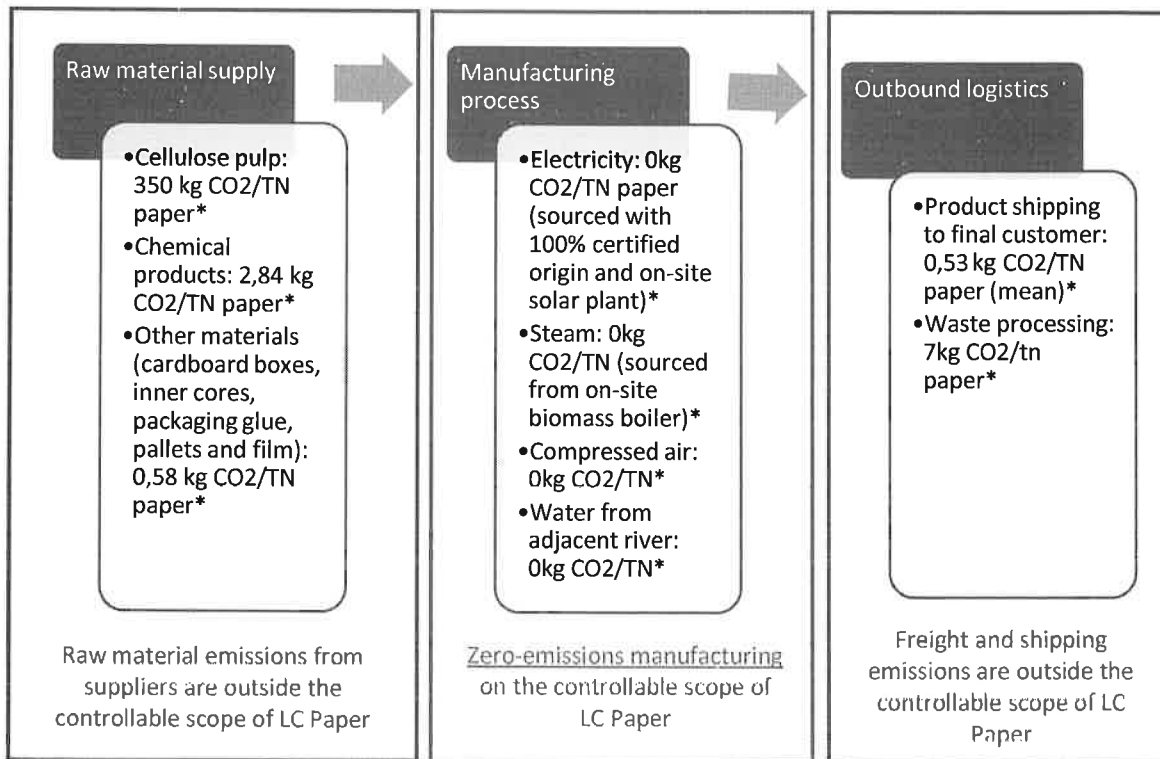




EXECUTIVE SUMMARY: ISO 14.067 REPORT ON CO₂ EMISSIONS ANALYSIS

LC Paper's carbon emissions during its life cycle are audited by the **ISO 14.067 (cert. no. TUV 00/150023)**. This standard procedure certifies a certain emissions calculation methodology. It does not declare the emissions level by itself, but it rather **validates an existing calculation methodology which needs to be presented as an appendix report** to the ISO 14.067 program. The full ISO 14.067 appendix report is enclosed on its original version. However, to erase language barriers and make it more comprehensible, **the following document summarizes the conclusions of such report.**

LC Paper's product life cycle for tissue converted products consists on the following steps and processes:



*The raw material emissions ratio (pulp, chemicals, other sourced materials) is based on the CarbonFood - Ecoinvent database when possible, and on the IPCC 2006 database alternatively. Electricity and steam emissions are based on energy bills and internal calculations audited by ISO 50.001 (cert. no. SGS ES19/08719). Water and compressed air emissions are sourced by ISO 14.001 (cert. no. SGS ES19/8/028). Shipping and waste processing emissions ratios are based on OCCC 2015 criteria.

Based on those numbers, the following statements become validated:



- The emissions on the complete product lifecycle for converted products produced by LC Paper are not zero
- The emissions on the manufacturing process of converted products of LC Paper are zero. **The statements "carbon-neutral manufacturing" and "zero-emissions manufacturing" are validated when used in relation to tissue converted products**
- The controllable scope of emissions for LC Paper includes the manufacturing emissions and excludes the emissions related to raw material sourcing, shipping and handling and waste processing. However, those emissions are calculated and could be compensated (while not directly erased nor reduced)
- Other products produced by LC Paper, including but not limited to MG kraft paper and paper bags, have associated manufacturing emissions different than zero. The carbon-neutral and zero-emissions statements can only be applied to tissue converted products, including tissue paper manufacturing and tissue paper converting

The full calculations and data sources are outlined in the following original report validated by the ISO 14.067 certif. no. TUV 00/150023. The current summary is only included for additional ease of comprehension.


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