ANNUAL CERTIFICATE

TO: British Columbia Securities Commission
Alberta Securities Commission
Saskatchewan Financial Services Commission
The Manitoba Securities Commission
Ontario Securities Commission
Autorité des marchés financiers
New Brunswick Securities Commission
Nova Scotia Securities Commission
Superintendent of Securities, Newfoundland and Labrador
Superintendent of Securities, Prince Edward Island
Superintendent of Securities, Northwest Territories
Superintendent of Securities, Nunavut
Superintendent of Securities, Yukon

(collectively, the "**Securities Regulatory Authorities**")

RE: Certification of compliance with undertaking

On the date hereof, KP Tissue Inc. (the "**Corporation**") certifies that it has complied with the Undertaking addressed to the Securities Regulatory Authorities and filed on SEDAR on December 5, 2012 in that:

(a) in complying with its continuous disclosure obligations as a reporting issuer, the Corporation has treated Kruger Products L.P. ("KPLP") as a subsidiary, except that KPLP's financial information has not been consolidated with that of the Corporation but rather the Corporation has filed (and will provide to its shareholders), along with its own audited annual financial statements and quarterly financial statements, the separate audited annual financial statements and quarterly financial statements of KPLP prepared in accordance with IFRS and certified in accordance with National Instrument 52-109 – *Certification of Disclosure in Issuer's Annual and Interim Filings* as if KPLP was a non-venture issuer, as well as KPLP's related management's discussion and analysis, prepared in accordance with National Instrument 51-102 – *Continuous Disclosure Obligations* or its successor (including information about any of KPLP's significant business interests); and

(b) the Corporation has taken appropriate measures to require each person who would be a reporting insider of KPLP or a person or company in a special relationship with KPLP if KPLP were a reporting issuer to (i) file insider reports about trades in common shares of the Corporation (including securities which are exchangeable into common shares of the Corporation), and (ii) comply with statutory prohibitions against insider trading;

DATED this 12th day of March, 2021.

KP TISSUE INC.

By: *(François Paroyan)*
Name: François Paroyan
Title: General Counsel and Corporate Secretary