

MANAGEMENT SYSTEM CERTIFICATE

Certificate No:
68162-2009-AE-FIN-FINAS

Initial certification date:
11 September 1998 – 21 January 2016

Valid:
21 January 2016 - 15 September 2018

This is to certify that the management system of

KWH MIRKA LTD.

Pensalavägen 210, 66850 Jeppo, Finland

and the sites as mentioned in the appendix accompanying this certificate

has been found to conform to the Environmental Management System standard:

ISO 14001:2004

This certificate is valid for the following scope:

**Development, manufacturing and marketing of coated abrasives, tools,
polishing compounds and supplementary products.**

Place and date:
Espoo, 21 January 2016



For the issuing office:
DNV GL Business Assurance Finland Oy Ab

Kimmo Haarala
Management Representative

Certificate No: 68162-2009-AE-FIN-FINAS
Place and date: Espoo, 21 January 2016

Appendix to Certificate

KWH MIRKA LTD.

Locations included in the certification are as follows:

| Site Name | Site Address | Site Scope |
|-----------------------------|---|--|
| KWH MIRKA LTD. (Opglabbeek) | Weg naar Zwartberg 237, 3660, Opglabbeek, Belgium | Development, manufacturing and marketing of coated abrasives, tools, polishing compounds and supplementary products. |
| KWH MIRKA LTD. (Jakobstad) | Jakobsgatan 53, 68600 Jakobstad, Finland | Development, manufacturing and marketing of coated abrasives, tools, polishing compounds and supplementary products. |
| KWH MIRKA LTD. (Karis) | Svetsarvägen 19, 10320 Karis, Finland | Development, manufacturing and marketing of coated abrasives, tools, polishing compounds and supplementary products. |
| KWH MIRKA LTD. (Oravais) | Masugnsvägen 58, 66830 Oravais fabrik, Finland | Development, manufacturing and marketing of coated abrasives, tools, polishing compounds and supplementary products. |