

DET NORSKE VERITAS

MANAGEMENT SYSTEM CERTIFICATE

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

This is to certify that

KWH MIRKA LTD.

Pensalavägen 210, 66850, Jeppo, Finland Svetsarvägen 19, 10300 Karis; Finland Masungsvägen 58, 66830 Oravaisfabrik; Finland

has been found to conform to the Management System Standard:

ISO 14001:2004

This Certificate is valid for the following product or service ranges:

DEVELOPMENT, MANUFACTURING AND MARKETING OF COATED ABRASIVES AND RELATED PRODUCTS.

Initial Certification date:

11 September 1998

This Certificate is valid until:

31 January 2013

The audit has been performed under the supervision of

Timo Lampela

Lead Auditor



Place and date:

Espoo, 22 December 2009

for the Accredited Unit:
DNV CERTIFICATION OY/AB,
FINLAND

Osmo Flink Management Representative