



DET NORSKE VERITAS

MANAGEMENT SYSTEM CERTIFICATE

Certificate No. 42836-2008-AE-BRA-RvA

This is to certify that

EBERSPAECHER TUPER SISTEMAS DE EXAUSTAO LTDA.

at

Rua Afonso Grosskopf, 150
São Bento do Sul, SC, Brazil

has been found to conform to the Management System Standard:

ISO 14001:2004

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

**DESIGN, DEVELOPMENT AND MANUFACTURE OF EXHAUST SYSTEMS FOR
AUTOMOTIVE INDUSTRY.**

Initial Certification date:
28.12.2005

Place and date:
São Paulo, 16.01.2009

This Certificate is valid until:
28.12.2011

for the Accredited Unit:
DNV CERTIFICATION B.V.,
THE NETHERLANDS

*The audit has been performed under the
supervision of:*

Wilson Seii
Lead Auditor



This certificate was electronically authorized by:

Julio Martinoli
Operations Manager

Lack of fulfilment of conditions as set out in the Certification Agreement may render this Certificate invalid.