



# FSC Chain of Custody Certification Report for PERI BeNeLux B.V.

**Reassessment 2026**

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## INTRODUCTION

Preferred by Nature is an international non-profit organisation working to support better land management and business practices that benefit people, nature and climate. We do this through a unique combination of sustainability certification, sustainability projects and capacity building. Our self-managed division – Preferred by Nature OÜ – promotes and delivers certification services across forestry, agriculture, biomass, textile, and tourism sectors. More information about the range of Preferred by Nature certification services is available on <https://www.preferredbynature.org/certification>.

The purpose of this report is to document conformance with the requirements of applicable Forest Stewardship Council Chain of Custody (COC) standard(s) of the audited organisation, hereafter referred to as “Organisation”. The report presents the findings of Preferred by Nature auditors who have evaluated the Organisation's systems and performance against the applicable requirements. Section 1 below provides the audit conclusions and any necessary follow-up actions by the Organisation through Non-conformity Reports (NCR). To achieve and maintain Chain of Custody certification, it is important that all NCRs are resolved by their stated deadlines.

Preferred by Nature Chain of Custody reports are kept confidential, except for a few details that are posted in public website databases; these details are not commercially sensitive and include the Organisation's contact and certificate information, including product names and descriptions. NOTE: Organisations that use FSC-STD-40-005 V3-1 to source Controlled Wood should be aware that we are required to post a public summary of the certification report on the FSC database. For details about the requirements of the public summary, refer to FSC-STD-20-011 V4-2; Part 3 section 12.

Chain of Custody certification is a mechanism for tracking certified material from the forest to the final product in the marketplace – to ensure that the wood-based and non-wood-based forest produce contained in the product or product line can be traced back to certified forests.

**Dispute resolution:** If Preferred by Nature clients encounter organisations or individuals having concerns or comments about Preferred by Nature services, these parties are strongly encouraged to contact the relevant Preferred by Nature regional office or any member of the Preferred by Nature Chain of Custody Programme. Formal complaints and concerns should be sent in writing.

**Impartiality commitment:** Preferred by Nature commits to using impartial auditors and our clients are encouraged to inform Preferred by Nature management if violations of this are noted. Please see our Impartiality Policy here: <https://www.preferredbynature.org/impartiality-policy>.

# 1. AUDIT CONCLUSIONS

Unless otherwise specified, the audit conclusions presented in this report apply to the full scope of the certificate, including all sites covered. Any findings that pertain only to specific site(s) are clearly identified within the findings section of this report. In cases where only one site is included in the scope, these conclusions apply to that site in its entirety.

## 1.1 Certification Decision

Based on auditor's recommendation and Preferred by Nature quality review, the following certification decision is taken:

<b>Preferred by Nature certification decision:</b>	Maintained
<b>Certification decision by (name of the person):</b>	Marina Laura Fernandez Curutchet
<b>Date of decision:</b>	03/03/2026

## 1.2 Non-Conformity Reports (NCRs)

NCRs describe evidence of Organisation non-conformities identified during audits. NCRs include defined timelines for the Organisation to demonstrate conformity. NCR timelines commence when the final audit report is presented or 3 months from the audit closing date, whichever occurs sooner. MAJOR NCRs issued during assessments/reassessments shall be closed prior to issuance of certificate. MAJOR NCRs issued during annual audits shall be closed within timeline or result in suspension.

No NCRs identified.

## 1.3 Observations

Observations are issued for the early stages of a problem, which does not of itself constitute a non-conformance, but which the auditor considers may lead to a future non-conformance if not addressed by the Organisation; observations may lead to direct non-conformances if not addressed.

No Observations identified.

## 2. AUDIT PROCESS

### 2.1 Audit Team

Auditor name(s)	Role	Qualifications
Arnout Janssen	Team leader	Arnout is Supply Chain Specialist at Preferred by Nature since 2024. He is a qualified lead auditor for FSC-CoC, FSC-CW and PEFC-CoC. He has 15+ years experience in the international timber trade, CoC- and auditor experience since 2012 and holds a BSc. International Timber Trade.

### 2.2 Audit Overview

Site(s)	Audit date	Auditor(s)	Total on-site audit time (Hours)
Peri BeNeLux België	25/02/2026	Arnout Janssen	0.25
Peri BeNeLux Nederland	25/02/2026	Arnout Janssen	4.5

NOTE: more details about audit process are provided in a separate audit plan

### 2.3 Description of Overall Audit Process

During the audit the compliance of Organisation's implementation of the procedures is checked against the Chain of Custody Requirements by FSC. A few days before the audit, all the relevant documents were sent to the auditor. The Organisation was audited according to the following audit plan:

- Opening meeting
- Discussing the audit itinerary and the audit rules
- Policy on confidentiality of collected information was presented to the organisation
- A presentation of the new developments at FSC and/or NEPCoN
- An overview of the standards that are used
- Interviews with responsible persons
- A presentation of the findings
- Discussion of the follow-up
- closing meeting

## 3. ORGANISATION DETAILS AND CERTIFICATION SCOPE

### 3.1 General Overview of the Organisation

Peri BV is a company specialised in formwork and scaffolding technology. They are part of an international organisation, worldwide 50 locations and 1200 employees. Several other locations also have FSC and/or PEFC certification. This company is mainly trading in steel products, but also has a wood and plywood division. Within this division they both trade, produce and rent products. They mainly buy from their mother organisation in Germany, but sometimes they also directly buy from outside Europe. They have a warehouse onsite, where they store the products used for production of the materials.

### 3.2 Audit Background

Management system changes since the previous evaluation: None

Description of any complaints, disputes, or allegations of non-conformance with the standards raised against the Organisation during the audit period: No complaints

Organisation has taken physical possession of FSC-certified materials:

N/A

*(Assessments without possession require notification to Preferred by Nature as soon as FSC materials are on-site)*

### 3.3 FSC Annual Administration Fee (AAF)

**Note:** The FSC Annual Administration Fee (AAF) is determined based on the Organisational and certificate structure per FSC-POL-20-005 EN *Annual Administration Fee* (AAF). The AAF is updated each year based on the current FSC AAF policy.

<b>FSC AAF Type Category:</b>	<b>Multi-site CoC (with 1+ production sites)</b>
<b>Forest Products Turnover (Processing):</b>	<b>1039858 USD</b>
<b>Forest Products Turnover (Trading):</b>	-
<b>Total Company Revenue<sup>1</sup>:</b>	<b>47177089 USD</b>

<sup>1</sup> Revenue means the total revenue of an organisation derived from the provision of goods and services, less trade discounts, VAT, and any other Taxes based on this Revenue. This is also less intracompany sales (i.e. after any consolidation where a financial group is existing). Revenue refers to the most recently completed fiscal year and means the total Revenue, which is the exact number to the nearest whole USD. The conversion rate upon entering the data into the FSC Certification Database is the respective rate on the date of the CH's fiscal year-end as per the mid-market rate on OANDA.

<b>Turnover Reference and Justification:</b>	<b>The export from system of product sales containing forest products gives a plausible and reasonable number for the forest products turnover.</b>
<b>Fiscal Month &amp; Year (N/A for Group):</b>	<b>01.2025 - 12.2025</b>

In case of Group Members with varied activities, Processor and Trader, the aggregated turnover for each shall be shown in a separate table.

### 3.4 Scope Details

Scope Item	Applicable Scope
<b>Certificate Type:</b>	Multisite
<b>Approved Standards:</b>	FSC-STD-40-003 V2-1 FSC-STD-40-004 V3-1 FSC-STD-50-001 V2-1
<b>Primary Activity:</b>	Secondary Processor
<b>Secondary Activity:</b>	Brokers/traders with physical possession
<b>Total number of Participating Sites:</b>	N/A
<b>System for FSC Claims:</b>	FSC Transfer
<b>Controlled Wood Inputs:</b>	N/A
<b>Due Diligence System</b>	N/A
<b>Outsourcing:</b>	N/A
<b>Trademark Use:</b>	Off-product
<b>Changes in scope:</b>	Add PG's W5.4, W9.2 and W9.5 Name change PG's W8.1, W11

### 3.5 Site details

Site name + subcode (if applicable)	Address	Site activity	Multi-site/Group site classification
Peri BeNeLux België Subcode: B	Van Leeuwenhoekweg 23, Schijndel, 5482 TK, Belgium	Secondary manufacturer	
Peri BeNeLux Nederland Subcode: A	Van Leeuwenhoekweg 23, Schijndel, 5482 TK, Netherlands	Secondary manufacturer	

### 3.6 Product group details

Product Type	Product Group description
FSC	W11 Wood for construction
FSC	W4.3 Treated dimensional lumber, plywood
FSC	W5.3 Beams
FSC	W6.1 Dimensional lumber, finished
FSC	W8.1 Plywood
FSC	W8.2.3 Oriented Strand Board(OSB)
FSC	W9.1 Finger jointed wood
FSC	W9.7 I-joists, I-beams
FSC	W5.4 Planks
FSC	W9.2 Laminated veneer lumber (LVL)
FSC	W9.5 Solid-wood board

## Appendix A: CRITICAL CONTROL POINT ANALYSIS

**NOTE:** FSC requirements for all regular evaluations include analyses of the Organisation’s critical control points in the control system covering all processes and FSC product groups.

Critical control points are places within the operation where materials from non-certified/ uncontrolled sources could enter the system or where certified/ controlled materials could leave the system.

When high risk areas in the CoC control system are identified, brief descriptions are included in the tables below. Complete details of the systems and any identified non-conformances are included in the standard checklist appendices of this report.

### Evaluation of Critical Control Points and Risks

Evaluation and description of any critical control points with a risk that non-certified/ uncontrolled wood or fibre may enter the Chain of Custody system or where certified/ controlled materials could leave the system:	
Critical Control Point	High or Low Risk?
Purchasing/ sourcing eligible material/ product	Low Risk
Receiving and storage	High Risk
Segregation	High Risk
Processing	Low Risk
Determination of claims (transfer, percentage or credit system; physical or temporal separation or percentage method)	High Risk
Sales and shipping	Low Risk
Volume control	Low Risk
Labelling	N/A
Outsourcing	N/A
<b>Describe any high risks of mixing noted above, indicating mitigation measures that have been implemented and, if applicable, the corresponding NCR or OBS:</b>	
<p>High risk for receiving and storing and for segregation, because identical certified and non-certified inputs are used. When products are received the warehouse receives a checklist and label for the products from the main office, this is used to check if the products, delivery documents and invoice match. The product then gets a sticker with the article number, which identifies the product and if it is certified or not, claim and product details. The bundles which are FSC certified are marked with a green sticker with the text “FSC”. Non-certified bundles have a white sticker and PEFC-certified bundles have a yellow sticker.</p> <p>The different claims on input material poses a risk for the determination of claims. Most of the volume is sold with an FSC Mix 70% claim, which is the lowest claim they buy, so this mitigates the risk. When requested by the customer, the organisation will supply also products with an FSC 100% claim. When this is the case, they will only use products with an FSC 100% claim which they have in stock or order products with this claim. This special case is described in organisations procedures page 3.</p>	

## Appendix B: STANDARD CHECKLIST (Chain of Custody FSC-STD-40-004 V3-1)

### Part I: Universal Requirements

Standard Requirement	Conformance
<b>1 CoC management system</b>	
<p>1.1 The organization shall <b>implement and maintain a CoC management system</b> adequate to its size and complexity to ensure its <b>continuous conformity to all applicable certification requirements</b>, including the following:</p> <ul style="list-style-type: none"> <li>a) <b>appoint a management representative</b> who has <b>overall responsibility and authority for the organization's conformity to all applicable certification requirements</b>;</li> <li>b) <b>implement and maintain up-to-date documented procedures</b> covering the certification requirements applicable to the scope of the certificate;</li> <li>c) <b>define the key personnel responsible</b> for the implementation of each procedure;</li> <li>d) <b>train staff on the up-to-date version</b> of the organization's procedures to ensure their competence in implementing the CoC management system;</li> <li>e) <b>maintain complete and up-to-date records</b> of the documents that are relevant to demonstrate the organization's conformity with all applicable certification requirements which shall be <b>retained for a minimum period of five (5) years</b>. At a minimum, the organization shall keep records of the following documents as applicable to the certificate scope: <b>procedures, product group lists; training records; purchase and sales documents; material accounting records; annual volume summaries; trademark approvals; records of suppliers, complaints, and outsourcing; control of non-conforming products; verification program records for reclaimed material, and records related to a due diligence program for controlled material and FSC Controlled Wood.</b></li> </ul>	Yes
<p><b>Findings:</b>            The organization has implemented and maintained a CoC management system adequate to its size and complexity to ensure continuous conformity to all applicable certification requirements, including the following:</p> <ul style="list-style-type: none"> <li>a) The organization has appointed Arno de Jonge, Manager Panel, Timber &amp; Production as management representative with responsibility and authority for the organization's conformity to all applicable certification requirements. The auditor observed that this individual demonstrated responsibility and authority by successfully overseeing the organization's FSC CoC control system.</li> <li>b) The organization has maintained up-to-date documented procedures in the form of its Documented Control System (DCS) (see Exhibit). The auditor reviewed the DCS and confirmed that it includes documented procedures covering the certification requirements applicable to the scope of the certificate.</li> <li>c) The organization defines the key personnel responsible for the implementation of all procedures in its DCS.</li> <li>d) The organization has trained staff members on the up-to-date version of its procedures to ensure their competence. The auditor interviewed key staff and confirmed that they had received training and were knowledgeable about the procedures relevant to their roles in the organization's FSC CoC control system. The auditor additionally reviewed training materials and training records for recent training sessions (09/07/2025 &amp; 12/02/2026).</li> <li>e) The organization maintains complete and up-to-date records for a minimum of 5 years. The organization was able to retrieve all records requested by the auditor.</li> </ul>	

<p>1.2 The organization shall <b>apply the eligibility criteria specified in Part IV</b> to define its eligibility for <b>single, multisite, or group CoC certification</b>.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization has applied the eligibility criteria specified in Part IV and is eligible for multi-site CoC certification (see related findings in section 15 below).</p>	
<p>1.3 The organization shall <b>commit to the FSC values</b> as defined in FSC-POL-01-004 Policy for the Association of Organizations with FSC.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization has signed a self-declaration, signed on 11/07/2025 to commit to FSC values as defined in FSC-POL-01-004. The auditor did not observe any infractions against these FSC values during the audit.</p>	
<p>1.4 The organization shall <b>commit to occupational health and safety (OHAS)</b>. At a minimum, the organization shall <b>appoint an OHAS representative, establish and implement procedures</b> adequate to its size and complexity, and <b>train its staff on OHAS</b>.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization has committed to OHAS. The organization has: - appointed an OHAS representative - established and implemented OHAS procedures - trained staff in OHAS procedures The auditor confirmed the organization's OHAS commitment by: - reviewing OHAS procedures and training records - interviewing responsible staff to confirm that they had received OHAS training - observing the implementation of OHAS practices in the workplace (signage, safety equipment, safe working practices, etc.) The Preventie adviseur is responsible for Health and safety. They have procedures regarding H&amp;S following RI&amp;E guidelines of the company. All staff has had VCA training, regarding H&amp;S. At the Belgian site two staff members are responsible for H&amp;S. There are 7 trained BHV'ers on the Dutch site and 7 on the Belgian site. A confident and prevention employee are appointed.</p>	
<p>1.5 The organization shall <b>adopt* and implement a policy statement, or statements, that encompass the FSC core labour requirements</b>. The <b>policy statements shall be made available to stakeholders</b> (i.e. affected and interested stakeholders) and to the organization's certification body.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization has implemented a policy statement(s) that encompass the FSC core labour requirements. The polict is available in different languages. The auditor confirmed during interviews with responsible staff listed above that that the policy statement is made available to stakeholders by including it in their Code of Conduct and Personnel guide in different languages, which is accessible to every employee through the salary system.</p>	
<p>1.6 The organization shall <b>maintain an up-to-date self-assessment</b> in which it describes how the organization applies the <b>FSC core labour requirements to its operations</b>. The <b>self-assessment shall be submitted to the organization's certification body</b>.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization has maintained an up-to-date self-assessment and provided it during this audit (see Exhibit). The self-assessment details how the organization meets the FSC core labour requirements. The auditor confirmed during interviews with responsible staff and reviewed the supplementary documents to confirm the information detailed within the self-assessment.</p>	

<p>1.7 The organization shall <b>ensure that complaints received</b> regarding the organization's conformity to the requirements applicable to the scope of the organization's CoC certificate are adequately considered, including the following:</p> <p>a) <b>acknowledge receipt of the complaint</b> to the complainant <b>within two (2) weeks</b> of receiving the complaint;</p> <p>b) <b>investigate the complaint</b> and <b>specify its proposed actions</b> in response to the complaint within <b>three (3) months</b>. If more time is needed to complete the investigation, the complainant and the organization's certification body shall be notified;</p> <p>c) <b>take appropriate actions</b> with respect to complaints and any deficiencies found in processes that affect conformity to the certification requirements;</p> <p>d) <b>notify the complainant and the organization's certification body</b> when the complaint is considered to be successfully addressed and closed.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization has a system in place to ensure that complaints are adequately considered in accordance with requirements a-d above. No complaints had been received during the audit period. The auditor confirmed that the organization has documented procedures for the requirement and confirmed by interviewing INTERVIEW that these procedures would be implemented in the instance that a complaint is received.</p>	
<p>1.8 The organization shall have <b>procedures in place</b> to ensure that any <b>non-conforming products are identified and controlled</b> to prevent their unintended sale and delivery with FSC claims. Where non-conforming products are detected after they have been delivered, the organization <b>shall undertake the following activities:</b></p> <p>a) <b>notify its certification body and all affected direct customers in writing within five</b> business days of the non-conforming product identification, and <b>maintain records of that notice;</b></p> <p>b) <b>analyse causes</b> for the occurrence of non-conforming products, and <b>implement measures to prevent their reoccurrence;</b></p> <p>c) <b>cooperate with its certification body</b> in order to allow the certification body to confirm that <b>appropriate actions were taken to correct the non-conformity.</b></p>	<p>Yes</p>
<p><b>Findings:</b> The organization has a system in place to manage any non-conforming products in accordance with standard requirements. No instances of non-conforming products had been identified during the audit period. The auditor confirmed that the organization has documented procedures for non-conforming products and confirmed during interviews with responsible staff that the organization has awareness of the concept of non-conforming products would implement its procedures in the instance that a non-conforming product is identified.</p>	
<p>1.9 The organization shall <b>support transaction verification</b> conducted <b>by its certification body and Assurance Services International (ASI)</b>, by providing samples of FSC transaction data as requested by the certification body.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization supports transaction verification and would provide samples of FSC transaction data as requested by the certification body. The auditor confirmed during interviews with responsible staff that the organization would provide this data should it be requested.</p>	
<p>1.10 The organization shall <b>support fibre testing</b> conducted by its <b>certification body and ASI</b> by surrendering samples and specimens of materials and products, and information about species composition for verification upon request.</p>	<p>Yes</p>
<p><b>Findings:</b></p>	

The organization has indicated willingness to participate in fibre testing initiatives conducted by its certification body and ASI. The auditor confirmed during interviews with responsible staff that the organization would support fibre testing should it be requested.

1.11 The organization may **demonstrate compliance with other certifications schemes** as **evidence of conformity to Section 7 ‘FSC core labour requirements’**.

N/A

**Findings:**

N/A - The organization does not demonstrate compliance with other certification schemes as evidence of conformity to Section 7 ‘FSC core labour requirements’.

Standard Requirement	Conformance
<b>2 Material sourcing</b>	
<p>2.1 The organization shall <b>maintain up-to-date information</b> about <b>all suppliers</b> who are supplying materials used for <b>FSC product groups</b>, including <b>names, certification code (if applicable), and materials supplied</b>.</p>	Yes
<p><b>Findings:</b> The organization has maintained up-to-date information about its suppliers (see Exhibit). The organization supplier records include supplier names, certification codes (where applicable), and a description of the materials supplied. The auditor confirmed that the supplier information is kept up-to-date by interviewing responsible staff to confirm that all suppliers of inputs used by the organization in their FSC products are included.</p>	
<p>2.2 In order to confirm any changes that might affect the <b>availability and authenticity</b> of the supplied products, the organization shall <b>regularly verify the validity and product groups scope of the certificates</b> of their active FSC-certified suppliers through the <b>FSC certificate database (info.fsc.org)</b>.</p>	Yes
<p><b>Findings:</b> The organization verifies the validity and product group scope of its suppliers’ certificates via the relevant certificate database. The auditor confirmed during interviews with responsible staff that certificates had last been verified each year prior to the annual audit. The auditor confirmed that all sampled suppliers included in the supplier list had valid certificates and that these certificates include the inputs used by the organization.</p>	
<p>2.3 The organization shall <b>check the supplier’s sale and delivery documentation</b> to confirm that: a) the <b>supplied material type and quantities</b> are in conformity to the supplied documentation; b) the <b>FSC claim is specified</b>; c) the supplier’s <b>FSC Chain of Custody or FSC Controlled Wood code</b> is quoted for material supplied with FSC claims.</p>	Yes
<p><b>Findings:</b> The organization checks the supplier's sales and delivery documentation to confirm that a-c of this requirement are included. This verification ensures that only eligible materials are used in certified product groups. The auditor confirmed during interviews with responsible staff and examined supplier documents for sampled FSC purchases, including but not limited to: Van Drimmelen VFA168349 - 17/9/25, International Plywood GVF25-06151 - 2/6/25, Peri SE 90726982 - 11/8/25, to confirm the organization’s conformance with the requirement.</p>	

2.4 The organization shall <b>ensure that only eligible inputs and the correct material categories</b> are used in FSC product groups as defined in <b>Table B</b> .	Yes
<b>Findings:</b> The organization purchases FSC certified materials as input material for its FSC certified products, ensuring eligible input materials in its FSC products. The auditor interviewed responsible staff about the organization’s sourcing practices and examined the organization’s material accounting records to confirm that sufficient FSC certified materials had been purchased to account for the quantities of FSC certified materials that had been sold and materials in inventory.	
2.5 Organizations <b>sourcing non-FSC-certified reclaimed material</b> for use in FSC product groups <b>shall conform to the requirements of FSC-STD-40-007</b> .	N/A
<b>Findings:</b>	
2.6 Organizations sourcing <b>non-FSC-certified virgin material</b> for use in FSC product groups as controlled material <b>shall conform to the requirements of FSC-STD-40-005</b> .	N/A
<b>Findings:</b>	
2.7 Organizations that <b>reclaim materials from primary or secondary processing at their own site</b> may <b>classify the material as the same or lower material category as the input</b> from which it was derived. Materials reclaimed from secondary processing may also be classified by the organization as <b>pre-consumer reclaimed material, except</b> materials that are discarded by a manufacturing process but that can be <b>reused on site</b> by being incorporated back into the same manufacturing process that generated it.	N/A
<b>Findings:</b> N/A – The organization does not source reclaimed materials from their own site for use in FSC product groups	
2.8 The organization <b>may classify material held in stock</b> at the time of the main evaluation by the certification body and material received between the date of the main evaluation and the issue date of the organization’s CoC certificate as eligible input, provided that the organization is able to <b>demonstrate to the certification body</b> that the materials meet the <b>FSC material sourcing requirements</b> .	N/A
<b>Findings:</b> N/A – This is not a main evaluation.	

Standard Requirement	Conformance
<b>3 Material handling</b>	
3.1 In cases where there is a <b>risk of non-eligible inputs entering FSC product groups</b> , the organization shall implement one or more of the <b>following segregation methods</b> : a) <b>physical separation</b> of materials; b) <b>temporal separation</b> of materials; c) <b>identification of materials</b> .	Yes
<b>Findings:</b> The organization makes use of the physical separation of materials segregation method to prevent non-eligible input material entering FSC product groups. The organization has procedures and labels FSC materials with a green label and PEFC materials with a yellow label. The auditor confirmed that the	

segregation system had been implemented by interviewing responsible staff and observing that materials were properly segregated at the organization's site.

Standard Requirement	Conformance
<b>4 FSC material and products records</b>	
<p>4.1 For each product group or job order, the organization shall <b>identify the main processing steps</b> involving a change of material volume or weight and <b>specify the conversion factor(s)</b> for each processing step or, if not feasible, for the total processing steps. The organization shall <b>have a consistent methodology</b> for calculating conversion factor(s) and shall <b>keep them up to date</b>.</p>	Yes
<p><b>Findings:</b> The organization has identified the main processing step as a conversion of input materials into the final dimensions required for finished products. The organization sells the products as they are bought, so they have determined the conversion factor for all product groups as 1, as is described in their DCS on p. 8. The auditor reviewed these records (see Exhibit) AND interviewed responsible staff about conversion factors and observed the organization's production processes to confirm that conversion factors had been identified, calculated, and maintained in accordance with standard requirements.</p>	
<p>4.2 The organization shall maintain <b>up-to-date material accounting records</b> (e.g. spreadsheets, production control software) of materials and products in the scope of the FSC certificate, including: a) <b>inputs:</b> supplier's sales document number, date, quantities, and material category including the percentage or credit claim (if applicable); b) <b>outputs:</b> sales document number, date, product description, quantities, FSC claim, and applicable claim period or job order; c) <b>FSC percentage calculations and FSC credit accounts.</b></p>	Yes
<p><b>Findings:</b> The organization makes use of several different ERP systems and MS Excel. The organization maintains the information required in a) – c) above and made it available for auditor review. The organization makes claims under the transfer system, and thus is not required to track FSC percentage calculations or maintain FSC credit accounts as specified in clause 'c' above. The auditor interviewed responsible staff and reviewed material accounting records to confirm that material accounting records are maintained in accordance with standard requirements.</p>	
<p>4.3 Organizations that are certified to <b>FSC and other forestry certification schemes</b> and that have inputs and outputs that <b>simultaneously carry claims from these schemes</b> shall <b>demonstrate that the quantities of products are not inappropriately counted multiple times</b>.</p>	N/A
<p><b>Findings:</b> The organization is certified against PEFC as well, but materials do not carry simultaneous claims. The auditor interviewed responsible staff and reviewed material accounting records to confirm that products had not been inappropriately counted.</p>	
<p>4.4 The organization shall <b>prepare reports of annual volume summaries</b> (in the measurement unit commonly used by the organization), covering the period since the previous reporting period, <b>demonstrating that the quantities of output products sold with FSC claims are compatible</b> with the quantities of inputs, any existing inventory, their associated output claims, and the <b>conversion factor(s)</b> by product group.</p>	Yes
<p><b>Findings:</b> The organization had prepared an annual volume summary report. The volume summary (see Exhibit):</p>	

- covers the period since the previous reporting period (01-12 /2025)  
 - demonstrates that the quantities of output products sold with FSC claims are compatible with the quantities of inputs and existing inventory  
 The organization had received and sold, see exhibit.  
 The auditor interviewed responsible staff, reviewed the volumes reported in the summary, compared the volumes reported against material accounting records, and confirmed that materials in inventory at the time of the audit were accounted for, to confirm that the volume summary had been prepared in accordance with standard requirements.

Standard Requirement	Conformance
<b>5 Sales</b>	
<p>5.1 The organization shall <b>ensure that sales documents</b> (physical or electronic) issued for products sold with FSC claims <b>include the following information</b> i:</p> <p>a) <b>name and contact details of the organization;</b>            b) <b>information to identify the customer</b>, such as name and address of the customer (except for sales to end consumers);            c) <b>date when the document was issued;</b>            d) <b>product name or description;</b>            e) <b>quantity of products sold;</b>            f) <b>the organization’s FSC certificate code</b> associated with FSC-certified products and/or FSC Controlled Wood code associated with FSC Controlled Wood products;            g) <b>a clear indication of the FSC claim</b> for each product item or the total products as specified in Table C.</p>	Yes
<p><b>Findings:</b>            The organization ensures that sales documents issued for products sold with claims includes information described in a-g above through product codes in the IT system. The auditor examined sales documents including but not limited to the following sampled sales: 20030720, 20030108, 20029642. The required information was present in all of the sampled documents. The auditor confirmed during interviews with responsible staff that sales documents for certified products always include the required information.</p>	
<p>5.2 Organizations at the end of the supply chain selling <b>FSC finished and labelled products</b> (e.g. retailers, publishers) <b>may omit the percentage or credit information</b> in sales documentation (e.g. using “FSC Mix” claim only instead of “FSC Mix 70%” or “FSC Mix Credit”). In this case, however, <b>this information is lost and subsequent organizations in the supply chain are not permitted</b> to use or reinstate the percentage or credit information related to these products.</p>	N/A
<p><b>Findings:</b>            N/A - The organization includes the percentage or credit information in invoices for FSC products.</p>	
<p>5.3 If the <b>sales documentation issued by the organization is not included with the shipment</b> of the product and this information is relevant for the customer to identify the product as being FSC-certified, the related <b>delivery documentation shall include the same information as required in Clause 5.1</b> and a <b>reference linking it to the sales documentation.</b></p>	N/A
<p><b>Findings:</b>            The organization ensures that delivery documentation issued for products sold with FSC claims includes information described for requirement 5.1 a-g above. The auditor examined delivery documentation including but not limited to the following sampled FSC sales: see 5.1 above. The required information was present in all of the sampled documents. The auditor confirmed during interviews with responsible staff that delivery documentation for FSC products always include the required information.</p>	

<p>5.4 The organization shall <b>ensure that products sold with an FSC 100%, FSC Mix, or FSC Recycled claim</b> on sales documentation <b>do not carry any labels from other forestry certification schemes.</b></p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed during interviews with responsible staff and by observing FSC products on site that labels from other forestry certification schemes were not present on products sold with FSC claims.</p>	
<p>5.5 Organizations may <b>identify products exclusively made of input materials from small or community</b> producers by adding the following claim to sales documents: "From small or community forest producers". This <b>claim can be passed on along the supply chain</b> by certificate holders.</p>	<p>N/A</p>
<p><b>Findings:</b> N/A- The organization does not make use of the "From small or community forest producers" claim.</p>	
<p>5.6 The organization may <b>only sell products with the 'FSC Controlled Wood' claim</b> on sales and delivery documents <b>if the products are raw or semi-finished and the customer is FSC-certified.</b></p>	<p>N/A</p>
<p><b>Findings:</b> N/A- The organization does not sell products with FSC Controlled Wood claims.</p>	
<p>5.7 If the organization is <b>unable to include the FSC claim and/or certificate code</b> in sales or delivery documents (or both), the required information shall be <b>provided to the customer through supplementary documentation</b> (e.g. supplementary letters). In this case, the organization <b>shall obtain permission from its certification body</b> to implement supplementary documentation in accordance with the following criteria: a) there shall exist <b>clear information linking the supplementary documentation</b> to the sales or delivery documents; b) there is <b>no risk that the customer will misinterpret</b> which products are or are not FSC-certified in the supplementary documentation; c) where the sales documents contain multiple products with different FSC claims, <b>each product shall be cross-referenced</b> to the associated FSC claim provided in the supplementary documentation.</p>	<p>N/A</p>
<p><b>Findings:</b> N/A- The organization is able to include the FSC claim and certificate code in sales or delivery documents and does not make use of supplementary documents.</p>	
<p>5.8 Organizations that <b>supply custom manufactured FSC products</b> (e.g. woodworkers, building contractors, construction companies) that <b>do not list the FSC-certified products on the sales documents as required by Clause 5.1</b> may issue supplementary documents to the sales document issued for construction or other related services. <b>The supplementary document shall include the following:</b> a) <b>reference information sufficient to link</b> the service invoice(s) to the supplementary document; b) <b>a list of the FSC-certified components used</b> with the related quantities and FSC claims; c) <b>the certificate code of the organization.</b></p>	<p>N/A</p>
<p><b>Findings:</b> N/A - The organization does not make use of supplementary documents.</p>	

<p>5.9 The organization may <b>opt to downgrade an FSC output claim</b> as presented in <b>Figure A</b>. The <b>FSC label shall correspond to the FSC claim made on sales documents</b>, except in the case of retailers selling finished and labelled products to end-consumers.</p>	Yes
<p><b>Findings:</b> The organization downgrades (most) FSC claims. The organization sells products with FSC Mix 70% that would be eligible for higher claims. In these instances, the organization ensures that any FSC label if applicable use corresponds to the FSC claim on sales documents. The auditor interviewed responsible staff about downgrading claims and reviewed sales documents described in section 5.1 above. The auditor confirmed that the claim was the correct downgraded claim for the products and that FSC label use corresponded to the FSC claim in the documents.</p>	

Standard Requirement	Conformance
6 Compliance with timber legality legislation	
<p>6.1 The organization shall <b>ensure that its FSC-certified and controlled wood products or timber products conform to all applicable timber legality legislation</b>. At a minimum, the organization shall:</p> <p>a) <b>have procedures</b> in place <b>to ensure the import and/or export</b> and commercialization of FSC-certified and controlled wood products by the organization conform to all applicable trade and customs laws* (if the organization exports and/or imports FSC products);</p> <p>b) <b>upon request, collect and provide information on species</b> (common and scientific name) and country of harvest (or more specific location details if required by legislation) to direct customers and/or any FSC-certified organizations further down the supply chain that need this information to comply with timber legality legislation. The form and frequency of providing this information may be agreed upon between the organization and the requester, as long as the information is accurate and can be correctly associated with each material supplied as FSC certified or FSC Controlled Wood.</p> <p>c) <b>provide proof of compliance with relevant trade and customs laws;</b></p> <p>d) <b>ensure that FSC-certified products containing pre-consumer reclaimed wood</b> (except reclaimed paper) being sold to companies located in countries where timber legality legislation applies either:</p> <p>i) only include <b>pre-consumer reclaimed wood materials that conform to FSC Controlled Wood requirements</b> in accordance with FSC-STD-40-005; or</p> <p>ii) <b>inform their customers about the presence of pre-consumer reclaimed wood</b> in the product and <b>support their due diligence system</b> as required by applicable timber legality legislation.</p>	Yes
<p><b>Findings:</b> The organization has a system in place to ensure that its FSC-certified products conform to all applicable timber legality legislation. The organization:</p> <ul style="list-style-type: none"> <li>- imports FSC products from China and Vietnam and exports FSC products and ensures its trade in forest products meets applicable legislation by keeping informed about relevant legislation (EUTR and EUDR) and ensuring all trade complies with this legislation</li> <li>- would collect and provide information on species and country of harvest if requested</li> <li>- does not sell products containing pre-consumer reclaimed wood</li> </ul> <p>The organisation has teamed up with Osapiens to meet EUDR requirements. Also, there are separate procedures to meet the EUTR requirements.</p> <p>The auditor interviewed responsible staff about the organization's sourcing and trade practices, and reviewed sales documents and communications with clients to confirm the organization's conformance with the requirement.</p>	

Standard Requirement	Conformance
<b>7 FSC core labour requirements</b>	
7.1 In the application of the <b>FSC core labour requirements</b> , the organization shall <b>give due consideration to the rights and obligations established by national law</b> , while at the same time <b>fulfilling the objectives of the requirements</b> .	Yes
<p><b>Findings:</b> The Organization has given due consideration to the rights and objectives established by national labor laws, while also meeting the FSC core labour requirements. During the implementation process there were no obstacles established by national law. The auditor interviewed responsible staff, reviewed relevant documents and confirmed that the Organization has met this requirement.</p>	
<b>7.2 The organization shall not use child labour.</b>	
7.2.1 The organization shall <b>not employ workers below the age of 15</b> , or below the <b>minimum age as stated under national, or local laws or regulations</b> , whichever age is higher, <b>except as specified in 7.2.2</b> .	Yes
<p><b>Findings:</b> The organization has established a minimum age of employment and does not hire workers below the age of 18. The organization verifies age by checking ID. This verification is referenced in the self-assessment. The auditor verified conformance with this requirement by observing a demonstration of the process, receiving examples of documentation from the organization, participating in a tour of the facility and interviewing workers.</p>	
7.2.2 In countries where the national law or regulations <b>permit the employment of persons between the ages of 13 to 15 years in light work</b> , such employment should <b>not interfere with schooling nor be harmful to their health or development</b> . Notably, where children are subject to <b>compulsory education laws</b> , they shall <b>work only outside of school hours during normal day-time working hours</b> .	N/A
<p><b>Findings:</b> N/A – The organization does not employ individuals of this age. See 7.2.1 above.</p>	
7.2.3 No person <b>under the age of 18 is employed in hazardous or heavy work except for the purpose of training</b> within approved national laws and regulations.	N/A
<p><b>Findings:</b> N/A – The organization does not employ individuals of this age. See 7.2.1 above.</p>	
7.2.4 The organization shall <b>prohibit the worst forms of child labour</b> .	Yes
<p><b>Findings:</b> The organization has established a minimum age of employment and does not hire workers below the age of 18. The organization has demonstrated that they prohibit the worst forms of child labour by not employing anyone below 18. This is referenced in the self-assessment. The auditor verified conformance with this requirement by receiving examples of documentation from the organization, participating in a tour of the facility and interviewing workers.</p>	
<b>7.3 The organization shall eliminate all forms of forced and compulsory labour.</b>	

<b>7.3.1 Employment relationships are voluntary and based on mutual consent, without the threat of a penalty.</b>	<p>Yes</p>
<p><b>Findings:</b>  The organization has demonstrated that employment relationships are voluntary and based on mutual consent, without the threat of penalty, and that the organization does not do any of the activities listed below. This is referenced in the self-assessment.  The auditor verified conformance with this requirement by receiving examples of documentation from the organization, participating in a tour of the facility and interviewing workers.</p>	
<b>7.3.2 There is no evidence of any practices indicative of forced or compulsory labour, including, but not limited to, the following:</b> <ul style="list-style-type: none"> <li>• physical and sexual violence</li> <li>• bonded labour</li> <li>• withholding of wages /including payment of employment fees and or payment of deposit to commence employment</li> <li>• restriction of mobility/movement</li> <li>• retention of passport and identity documents</li> <li>• threats of denunciation to the authorities.</li> </ul>	<p>Yes</p>
<p><b>Findings:</b>  See Section 7.3.1 above</p>	
<b>7.4 The organization shall ensure that there is no discrimination in employment</b>	
<b>7.4.1 Employment and occupation practices are non-discriminatory.</b>	<p>Yes</p>
<p><b>Findings:</b>  The organization has demonstrated that the employment and occupation practices are non-discriminatory by not tolerating discrimination. This is referenced in the self-assessment.  The auditor verified conformance with this requirement by receiving examples of documentation from the organization, participating in a tour of the facility and interviewing workers.</p>	
<b>7.5 The organization shall respect freedom of association and the effective righ</b>	
<b>7.5.1 Workers are able to establish or join worker organizations of their own choosing.</b>	<p>Yes</p>
<p><b>Findings:</b>  The organization has demonstrated that workers are able to establish or join worker organizations of their own choosing, that it respects the full freedom of workers' organizations to draw up their constitutions and rules, that it respects the rights of workers to engage in lawful activities related to forming, joining or assisting a workers' organization, or to refrain from doing the same, and will not discriminate or punish workers for exercising these rights. This is referenced in the self-assessment.  The auditor verified conformance with this requirement by receiving examples of documentation from the organization, participating in a tour of the facility and interviewing workers.</p>	
<b>7.5.2 The organization respects the full freedom of workers' organizations to draw up their constitutions and rules.</b>	<p>Yes</p>
<p><b>Findings:</b>  See Section 7.5.1 above.</p>	
<b>7.5.3 The organization respects the rights of workers to engage in lawful activities related to forming, joining or assisting a workers' organization, or to refrain from doing the same, and will not discriminate or punish workers for exercising these rights.</b>	<p>Yes</p>
<p><b>Findings:</b>  See Section 7.5.1 above.</p>	

7.5.4 The organization <b>negotiates with lawfully established workers' organizations and/ or duly selected representatives in good faith</b> and with the best efforts <b>to reach a collective bargaining agreement.</b>	Yes
<b>Findings:</b> See Section 7.5.1 above.	
7.5.5 <b>Collective bargaining agreements are implemented</b> where they exist.	Yes
<b>Findings:</b> See Section 7.5.1 above.	

## Part II: Control of FSC Claims

Standard Requirement	Conformance
<b>8 Establishment of product groups for the control of FSC claims</b>	
8.1 The organization shall <b>establish product groups</b> for the purpose of <b>controlling FSC output claims and labelling</b> . Product groups shall be <b>formed</b> by one or more output products that: a) <b>belong to the same product type</b> in accordance with FSC-STD-40-004a; b) are <b>controlled according to the same FSC control system.</b>	Yes
<b>Findings:</b> The organization has established product groups for the purpose of controlling output claims and labelling. Product groups are formed by one or more output products that: - Belong to the same product type as defined in the standard. - Are controlled according to the same control system. This ensures consistent application of control systems and accurate certification claims for products. (see exhibits: DCS p. 8) W5.4, W9.2 and W9.5 shall be added to the certificate	
8.2 The following <b>additional conditions apply</b> for the establishment of product groups under the <b>percentage and/or credit system</b> : a) all products shall have the <b>same conversion factor</b> . If not, they may still be grouped under the same product group, but the <b>applicable conversion factors</b> shall be <b>applied</b> to the corresponding products for the calculation of the amount of output products that can be sold with FSC percentage or FSC credit claims; b) all products shall be <b>made of the same input material</b> (e.g. pine lumber) or <b>same combination of input materials</b> (e.g. a product group of veneered particle boards, where all products are made of a combination of particle board and veneer of equivalent species).	N/A
<b>Findings:</b> N/A - The organization's products are established under the transfer system.	

<p>8.3 The organization shall <b>maintain an up-to-date list of product groups</b> specifying for each:</p> <p>a) the <b>product type(s) of the output products</b> in accordance with FSC-STD-40-004a;</p> <p>b) the <b>applicable FSC claims</b> for the outputs. The organization may also indicate products that are eligible to carry the <b>FSC Small and Community Label</b> if the organization wants this information to be public in the FSC certificate database;</p> <p>c) the <b>species</b> (including <b>scientific and common names</b>), where the species information designates the product characteristics.</p>	Yes
<p><b>Findings:</b> The Organisation has prepared a product group overview list in accordance with FSC-STD-40-004a. The Auditor reviewed the classification and confirms that the document is up-to-date and in line with standard requirements. The responsible employee understands the importance of the list. The organization maintains a product group list that specifies:</p> <p>a) the product type in accordance with FSC-STD-40-004a;</p> <p>b) the claims for outputs;</p> <p>c) species information is not used to define the organization’s product groups.</p> <p>The auditor reviewed the organization’s FSC products and the product group list to confirm that the document is up-to-date and in conformance with standard requirements.</p>	

Standard Requirement	Conformance
<b>9 Transfer system</b>	
<p>9.1 For each product group, the organization shall <b>specify claim periods or job orders</b> for which a <b>single FSC claim shall be made</b>.</p>	Yes
<p><b>Findings:</b> The organization makes FSC claims per job order under the transfer system. The auditor interviewed responsible staff, reviewed material accounting records, reviewed FSC claims for sampled jobs shown in section 5.1 above, and determined that FSC claims had been determined in accordance with transfer system requirements.</p>	
<p>9.2 For claim periods or job orders in which <b>inputs belong to a single material category</b> carrying an <b>identical FSC claim</b>, the organization shall determine <b>this to be the corresponding FSC claim for the outputs</b>.</p>	Yes
<p><b>Findings:</b> The organization use input material with identical FSC claims and assigns this claim to the finished product. The auditor interviewed responsible staff, reviewed material accounting records, reviewed FSC claims for sampled sales shown in section 5.1 above where products were comprised of a single material category/identical claim shown in, and confirmed that FSC claims had been determined in accordance with transfer system requirements.</p>	
<p>9.3 For claim periods or job orders in which <b>inputs of different material categories</b> or associated <b>percentage claims or credit claims</b> are combined, the organization shall <b>use the lowest FSC claim per input volume</b> as the FSC claim for the outputs, as indicated in Table D.</p>	Yes
<p><b>Findings:</b> The auditor verified through interview with responsible staff that if inputs from different material categories are used in the same job, that the lowest claim would be used as the claim for outputs. The Organization did not combine inputs of different material categories for any job during the audit period.</p>	

Standard Requirement	Conformance
10 Percentage system <input checked="" type="checkbox"/> Section is not applicable	

Standard Requirement	Conformance
11 Credit system <input checked="" type="checkbox"/> Section is not applicable	

## Part III: Supplementary Requirements

Standard Requirement	Conformance
12 FSC labelling requirements	
12.1 The organization <b>may apply the FSC label on FSC-certified products</b> following the requirements specified in <b>FSC-STD-50-001</b> . The type of <b>FSC label</b> shall <b>always correspond to the FSC claim made on sales documents</b> , as specified in Table E.	N/A
<b>Findings:</b>	
12.2 Only <b>FSC products</b> that are <b>eligible for FSC labelling</b> may be <b>promoted with the FSC trademarks</b> .	Yes
<b>Findings:</b> The organization promotes its FSC products with FSC trademarks on its website, in invoices, in a promotional stand. The organization ensures that only the products that are eligible for FSC labelling are promoted. The auditor interviewed responsible staff and examined promotional trademark use to confirm that trademark use was in conformance with standard requirements. See related findings in Trademark Appendix.	
12.3 <b>Products</b> exclusively <b>made of input materials from small and/or community producers</b> are <b>eligible to carry the FSC Small and Community Label</b> .	N/A
<b>Findings:</b>	

Standard Requirement	Conformance
13 Outsourcing <input checked="" type="checkbox"/> Section is not applicable	

## Part IV: Eligibility Criteria for Single, Multisite, and Group CoC Certification

Standard Requirement	Conformance
14 Eligibility for single CoC certification	
<input checked="" type="checkbox"/> Section is not applicable	

Standard Requirement	Conformance
15 Eligibility for multi-site CoC certification	
15.1 An organization is <b>eligible for multi-site certification</b> if the scope of the certificate includes <b>two or more sites or legal entities</b> (referred to as ‘participating sites’ in FSC-STD-40-003) that conform to the following criteria: <b>a) all participating sites and the organization that holds the certificate are linked through common ownership;</b> or <b>b) all participating sites:</b> i. have a <b>legal and/or contractual relationship with the organization;</b> and ii. have <b>common operational procedures</b> (e.g. same production methods, same product specifications, integrated management software); and iii. are subject to a <b>centrally administered and controlled management system established</b> by the organization that has <b>authority and responsibilities beyond those related solely to certification</b> , including at least one of the following elements: • <b>centralized purchase or sales function of forest products;</b> • <b>operation under the same brand name</b> (e.g. franchise, retailer).	Yes
<b>Findings:</b> The organization is eligible for multi-site certification as the organization’s sites all share common ownership and therefore meet the requirements of clause ‘a’ above. The auditor reviewed kvk documentation to confirm that all sites share common ownership.	
15.2 Based on the requirements of Clause 15.1, the <b>following organizations are not eligible for multi-site CoC certification:</b> a) organizations that <b>do not have authority over the admission or removal</b> of participating sites from the certificate scope; b) <b>associations;</b> c) <b>non-profit organizations that have for-profit members.</b>	Yes
<b>Findings:</b> The organization is eligible for multi-site certification as the organization does not fall under clauses ‘a’- ‘c’ above. The auditor confirmed that the organization has the authority to add and remove sites, is not an association, and is not a non-profit organization that has for-profit members.	
15.3 For <b>multi-site CoC certification</b> , all participating sites included in the scope of the certificate shall <b>conform to all applicable certification requirements</b> specified in <b>FSC-STD-40-004 and FSC-STD-40-003.</b>	Yes
<b>Findings:</b> The auditor confirmed that the organization’s participating sites conform to applicable requirements specified under FSC-STD-40-004 and FSC-STD-40-003 (see related findings in Multi-Site Appendix and CoC Site Appendix).	

Standard Requirement	Conformance
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16 Eligibility for group CoC certification

Section is not applicable

## Appendix C: STANDARD CHECKLIST (Trademark Use FSC-STD-50-001 V2-1 EN)

Standard Requirement	Conformance
<b>Part I: General requirements</b>	
<p><b>Findings:</b> The organization has demonstrated awareness and includes procedures to ensure that all on-product FSC trademark rules are met. The auditor confirmed during interviews with responsible staff that the organization submits all trademarks to the certification body for approval prior to use. This system should ensure that all on-product trademark rules are met, including those listed below. All trademark use examined by the auditor appeared to be in conformance with standard requirements.</p>	
<b>1. Ground rules for using the FSC trademarks</b>	
<p>1.1 The Forest Stewardship Council AC (FSC) owns the following registered trademarks:  <b>a)</b> the name ‘Forest Stewardship Council’  <b>b)</b> the initials ‘FSC’  <b>c)</b> the FSC logo  <b>d)</b> the ‘Forests For All Forever’ – full mark  <b>e)</b> the ‘Forests For All Forever’ – logo with text mark</p>	Yes
<p>1.2 In order to use these FSC trademarks, the organization shall have a valid <b>FSC trademark licence agreement</b> and <b>hold a valid certificate</b>.</p>	Yes
<p>1.3 The <b>FSC trademark licence code</b> assigned by FSC to the organization shall <b>accompany any use of the FSC trademarks</b>. It is sufficient to show the code once per product or promotional material.</p>	Yes
<p>1.4 The FSC logo and the ‘Forests For All Forever’ marks shall include the <b>trademark symbol</b>® in the upper right corner when used on products or materials to be distributed in a country where the relevant trademark is registered. The symbol® shall also be added to <b>‘FSC’ and ‘Forest Stewardship Council’ at the first or most prominent use in any text</b>; one use per material is sufficient (e.g. website or brochure). For use in a country where the trademark is not yet registered, use of the symbol <b>TM</b> is recommended. The Trademark Registration List document is available in the FSC trademark portal and marketing toolkit.</p>	Yes
<p>1.5 The organization shall either have an <b>approved trademark use management system</b> in place or <b>submit all intended uses of FSC trademarks to its certification body for approval</b>. Please see Annex A for further information on trademark use management system.</p>	Yes
<p>1.6 <b>The products</b> which are intended to be labelled with the FSC on-product label or promoted as FSC certified shall be <b>included in the organization’s certificate scope</b> and shall meet the eligibility requirements for labelling, as stipulated by the respective FSC standard.</p>	Yes
<p>1.7 Holders of <b>group, multi-site, or project certificates</b> shall refer to <b>Annex B</b> of this standard for additional requirements for the use of the FSC trademarks.</p>	N/A
<b>2. Restrictions on using FSC trademarks</b>	

<p>2.1 The FSC trademarks shall <b>not be used</b>:</p> <p>a) in a way that could cause <b>confusion, misinterpretation, or loss of credibility</b> to the FSC certification scheme;</p> <p>b) in a way that implies that FSC <b>endorses, participates in, or is responsible</b> for activities performed by the organization, <b>outside the scope of certification</b>;</p> <p>c) to promote <b>product quality aspects not covered</b> by FSC certification;</p> <p>d) in <b>product brand or company names</b>, such as ‘FSC Golden Timber’ or <b>website domain names</b>;</p>	Yes
<p>2.2 The name ‘<b>Forest Stewardship Council</b>’ shall <b>not be replaced with a translation</b>. A translation may be included in brackets after the name: Forest Stewardship Council® (<i>translation</i>)</p>	Yes

Standard Requirement	Conformance
<p>Part II: Using the FSC labels on products</p> <p><input checked="" type="checkbox"/> Section is not applicable</p>	

Standard Requirement	Conformance
<p>Part III: Promoting FSC-certified products and FSC certification</p>	
<p><b>Findings:</b></p> <p>The organization has demonstrated awareness and includes procedures to ensure that all off-product FSC trademark rules are met. The auditor confirmed during interviews with responsible staff that the organization submits all trademarks to the certification body for approval prior to use. This system should ensure that all off-product trademark rules are met, including those listed below. All trademark use examined by the auditor appeared to be in conformance with standard requirements. All trademark approvals had been maintained.</p>	
<p><b>5. Promotional elements</b></p>	
<p>5.1 Organizations <b>may promote FSC-certified products</b> and their status as an FSC certificate holder with <b>FSC trademarks</b> (1.1).</p>	Yes
<p>5.2 When <b>promoting with FSC logo</b>, the elements shall be: <b>FSC logo</b><b>FSC website address</b><b>FSC license code</b><b>*Promotional statement*</b> Compulsory element The ‘promotional panel’ arrangement shown is available in the trademark portal.</p>	Yes
<p>5.3 When <b>promoting with ‘Forests For All Forever’ marks</b>, the elements shall be: <b>Forest For All Forever mark</b><b>*Promotional statement*</b><b>FSC license code</b><b>*FSC website address*</b> Compulsory element The arrangement shown here is for illustrative purposes only.</p>	N/A
<p>5.4 The <b>elements may also be presented separately</b>, for example on different parts of a web page. <b>One use of an element</b> (e.g. license code) <b>per material is sufficient</b>.</p>	Yes
<p>5.5 When referring to FSC certification <b>without using FSC logo or ‘Forests For All Forever’ marks</b>, the <b>license code</b> shall be included at least <b>once per material</b>.</p>	Yes
<p>5.6 Organizations are <b>responsible for their own compliance with national consumer protection laws</b> in those countries in which products are promoted and promotional materials distributed.</p>	Yes
<p><b>6. Promotional use requirements</b></p> <p><input checked="" type="checkbox"/> Section is not applicable</p>	

<b>Promotional materials listing products</b>	
6.1 It is <b>sufficient to present the promotional elements</b> (see clauses 5.2 and 5.3) <b>only once</b> in catalogues, brochures, websites, etc. If they list both FSC-certified and uncertified products, a text such as “Look for our FSC®-certified products” shall be used next to the promotional elements and the <b>FSC-certified products shall be clearly identified</b> . If some or all of the products are <b>available as FSC certified on request only, this shall be clearly stated</b> .	Yes
6.2 If the FSC trademarks are used for promotion on <b>invoice templates, delivery notes, and similar documents</b> that may be used for FSC and non-FSC products, the following or similar <b>statement shall be included</b> : “Only the products that are identified as such on this document are FSC® certified.”	Yes
<b>Promotional items and trade fairs</b>	
6.3 The <b>FSC logo</b> (see clause 1.1(c)) <b>with the license code</b> may be used on promotional items <b>not for sale</b> , such as mugs, pens, T-shirts, caps, banners, and company vehicles.	N/A
6.4 If promotional items are <b>made wholly or partly of wood</b> (e.g. pencils or memory sticks), they <b>must meet the applicable labelling requirements</b> as specified by FSC-STD-40-004, but <b>do not</b> need to carry an <b>on-product label</b> .	N/A
6.5 When FSC trademarks are used for promotion at <b>trade fairs</b> , the organization shall: a) <b>clearly mark which products are FSC certified</b> , or b) <b>add a visible disclaimer</b> stating “Ask for our FSC®-certified products” or similar if no FSC-certified products are displayed. <i>Text used to describe the FSC certification of the organization does not require a disclaimer.</i>	N/A
<b>Investment claims about FSC-certified operations</b>	
6.6 Organizations shall <b>take full responsibility</b> for the use of the FSC trademarks by <b>investment companies and others making financial claims</b> based on their FSC certified operations.	N/A
6.7 Any such claims shall be <b>accompanied by a disclaimer</b> : “FSC® is not responsible for and does not endorse any financial claims on returns on investments.”	N/A
<b>Promoting controlled wood</b>	
6.8 To promote sales or sourcing of controlled material or FSC controlled wood, <b>certificate holders may only use the statements</b> presented in <b>Annex C</b> .	N/A
<b>7. Restrictions on promotional use</b>	
7.1 The <b>FSC trademarks</b> shall not be used in a way that <b>implies equivalence to other forest certification schemes</b> (e.g. FSC/xxx certification).	Yes
7.2 When used on the same promotional material as marks of other certification schemes, the <b>FSC trademarks</b> shall <b>not be used in a way which disadvantages FSC</b> in terms of size or placement.	Yes
7.3 The <b>FSC logo</b> or ‘ <b>Forests For All Forever</b> ’ marks shall <b>not be used on business cards for promotion</b> . A text reference to the organization’s FSC certification, with licence code, is allowed, for example “We are FSC® certified (FSC® C#####)” or “We sell FSC®-certified products (FSC® C#####)”.	Yes
7.4 FSC-certified products shall <b>not be promoted with the certification body logo alone</b> .	Yes

7.5 The <b>FSC logo</b> or the ' <b>Forests For All Forever</b> ' marks shall <b>not be used to promote controlled material or controlled wood</b> .	N/A
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Standard Requirement	Conformance
<b>Part IV: Graphic rules for labelling and promotion</b>	
<b>Findings:</b>	
The organization has demonstrated awareness and includes procedures to ensure that all graphic rules for labelling and promotion are met. The auditor confirmed during interviews with responsible staff that the organization submits all trademarks to the certification body for approval prior to use. This system should ensure that all applicable graphic rules are met, including those listed below. All trademark use examined by the auditor appeared to be in conformance with standard requirements. All trademark approvals had been maintained.	
<b>8. FSC on-product labels and FSC logo</b>	
<input checked="" type="checkbox"/> <b>Section is not applicable</b>	
<b>Colour</b>	
8.1 FSC on-product labels and <b>FSC logo</b> shall be used in <b>following colour variations</b> : Green negative Green positive Black-and-white negative Black-and-white positive	Yes
8.2 The <b>green colour</b> for reproduction shall be Pantone™ 626C (or its closest approximation such as R 40 G 92 B 77 / C 80 M 18 Y 56 K 54).	Yes
8.3 If standard colours are not available for the print area, an <b>available colour providing legible contrast on a solid background may be used</b> instead. The label may be produced in <b>positive or negative versions</b> , or as <b>transparent</b> .	Yes
<b>Size and format of the on-product labels</b>	
<input checked="" type="checkbox"/> <b>Section is not applicable</b>	
<b>Size of the logo</b>	
8.9 The <b>recommended minimum size of the FSC logo is 10 mm</b> , and it shall be no <b>less than 6 mm in height</b> . This also applies when the logo is used as part of a promotional panel layout (see clause 5.2).	Yes
<b>Placement of the on-product label and the logo</b>	
8.10 There shall be enough <b>clear space surrounding the label and logo</b> to ensure that they remain uncluttered. The <b>minimum space</b> is calculated by <b>using the height of the 'FSC'</b> initials of the logo.	Yes
<b>9. 'Forests For All Forever' marks</b>	
<input checked="" type="checkbox"/> <b>Section is not applicable</b>	
<b>Colour and size</b>	
9.1 ' <b>Forests For All Forever</b> ' trademarks shall be used only in <b>following colour variations</b> : a) Dark and light green b) White and light green c) White and dark green d) White e) Black f) Dark green	N/A

<i>Please note that the colours only refer to the trademark, not the background colour, which is given here only to display marks with white elements.</i>	
9.2 The <b>green colours</b> for reproduction shall be: a) Dark green: Pantone™ 626C (or its closest approximation such as R 40 G 92 B 77 / C 80 M 18 Y 56 K 54) b) Light green: Pantone™ 368C (or its closest approximation such as R 120 G 190 B 32 / C 65 M 0 Y 100 K 0).	N/A
9.3 <b>No other colours shall be used</b> ; the marks shall not be reproduced if the required colours are not available.	N/A
9.4 The <b>minimum size</b> for the ‘Forests For All Forever’ full mark shall be <b>10 mm in height</b> and <b>6 mm for the logo</b> with text mark.	N/A
<b>Placement of the marks</b>	
9.5 There shall be enough <b>clear space around the marks</b> . The <b>minimum space</b> is calculated by <b>using the height of the ‘FSC’ initials</b> on the logo.	Yes
<b>Translations of the marks and strapline</b>	
9.6 The <b>official language</b> versions of the ‘Forests For All Forever’ trademarks provided by FSC shall be used only in countries stipulated in the <b>Trademark Registration List</b> available in the trademark portal and marketing online toolkit. <b>Organizations shall not create new translations.</b>	Yes
9.7 <b>Translations of the strapline ‘Forests For All Forever’ approved by FSC may be used</b> in text format within the messaging or below the mark, while still <b>respecting the exclusion zones.</b>	Yes
<b>10. Misuse of FSC trademarks</b>	
10.1 The following actions are <b>not allowed</b> : a) <b>Changing the proportions of any designs.</b> b) <b>Changing or adding to the contents</b> of any designs beyond the specified elements. c) <b>Making FSC appear to be part of other information</b> , such as environmental claims not relevant to FSC certification. d) Creating <b>new colour variations.</b> e) Changing the <b>shape of the border or background.</b> f) <b>Tilting or rotating</b> the designs in relation to other content. g) Violating the <b>exclusion zone</b> around designs. h) Combining any <b>FSC trademarks or designs with any other branding</b> in a way that implies association. i) Placing the logo, the label, or the marks on a <b>background that interferes with the design.</b> j) Placing any trademarks in way that is <b>misleading</b> about what they refer to. k) Using the shown <b>elements of the ‘Forest For All Forever’ marks on their own.</b>	Yes

Standard Requirement	Conformance
Annex A. Trademark use management system <input checked="" type="checkbox"/> Section is not applicable	

Standard Requirement	Conformance
Annex B. 1. Special req: FSC group FM CH and FSC group and multi-site COC CHs	

Section is not applicable

## Appendix D: STANDARD CHECKLIST (Certification of Multiple Sites FSC-STD-40-003 V2-1)

### Part II: Specific requirements for Multi-site and Group COC certification

Standard Requirement	Conformance
<b>4 Administrative requirements</b>	
4.1 The <b>Multi-site or Group COC certificate</b> shall be <b>administered by a Central Office</b> , which shall be, or act on behalf of, The <b>Organization holding the certificate</b> .	Yes
<b>Findings:</b> The organization has documented procedures in place for the multi-site certificate to be administered by the central office (see Exhibit). The auditor confirmed during interviews with responsible staff that the organization's multi-site certificate is administered by the Central Office, which acts on behalf of the organization.	
4.2 The <b>Central Office</b> shall be <b>responsible</b> for ensuring that <b>all applicable certification requirements are met by all Participating Sites</b> under the scope of the certificate. The Central Office shall <b>demonstrate its management system's capacity, as well as technical and human resources, to manage continuously and effectively</b> the number of Participating Sites under the scope of the certificate.	Yes
<b>Findings:</b> The organization has documented procedures in place for the central office to ensure that all applicable certification requirements are met by all participating sites. The auditor confirmed during interviews with responsible staff that the organization's central office is responsible for ensuring certification requirements are met by all participating sites. The Central Office has demonstrated its management system's capacity, as well as technical and human resources, to continuously and effectively manage the number of Participating Sites under the certificate scope.	
4.3 Where the <b>Participating Sites are not linked through common ownership, a 'consent form' or a contract shall be signed</b> by each Participating Site. This document shall include the following: a) <b>Acknowledgement and agreement to the general obligations and responsibilities</b> for participation in the Multi-site or Group COC certificate, as stipulated in this standard, the certification contract, and the documented procedures of the Central Office; b) <b>Agreement to conform to all applicable FSC certification requirements</b> and the documented contractual obligations, corrective action requests, and procedures of the Central Office; c) <b>Authorization of the Central Office</b> to apply for and administer the FSC Chain of Custody certification on <b>behalf of the Participating Site</b> ; d) <b>Acknowledgement of mutual responsibility for the maintenance of the certificate</b> , where nonconformities identified at the level of the Participating Sites or the Central Office may <b>result in corrective action requests, certificate suspension, and/or certificate withdrawal</b> .	N/A
<b>Findings:</b> N/A – All sites are linked through common ownership	

<p>4.4 An Organization <b>may hold a certificate for less than 100% of their associated sites</b>. It is also acceptable that a <b>Central Office holds more than one certificate</b>. In both cases, <b>clear procedures shall exist</b> for ensuring that only the Participating Sites (sites included in the respective FSC certificate) <b>claim their products as FSC certified and use the FSC trademarks</b>.</p>	<p>Yes</p>
<p><b>Findings:</b> Auditor confirmed through interview with responsible staff and review of the Organization’s overview that the Organization holds a certificate for less than 100% of its associated sites – the Organization has other sites, that are not included in their certificate scope. It was confirmed that only participating sites can claim their products as FSC certified and use FSC trademarks, controlled through use of ERP system classification of jobs and materials as FSC certified.</p>	
<p>4.5 <b>All Participating Sites</b> shall be subject to the <b>Central Office Audit Program</b>, unless the <b>certification body is auditing all Participating Sites (100% audit sampling)</b> during each evaluation (main evaluation, surveillance evaluation, re-evaluation).</p>	<p>Yes</p>
<p><b>Findings:</b> The organization makes use of a central office audit program. See details in section 5.3 below.</p>	
<p>4.6 A <b>Participating Site</b> can also act as the <b>Central Office</b>. In this case, this <b>Participating Site is not required to be included in the Central Office Audit Program</b>, but it shall be <b>annually audited by the certification body for verification of conformance to all applicable certification requirements</b>.</p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed via interview with responsible staff that the NL location is acting as the central office. This site with Central Office functions get audited each year at participating site audits.</p>	

Standard Requirement	Conformance
<p>5 Requirements for the Central Office</p>	
<p>5.1 Quality management</p>	
<p>5.1.1 The Central Office shall assign a <b>Certificate Manager with legal or management authority and technical support</b> necessary to implement the responsibilities specified in this standard and <b>manage the number of Participating Sites</b></p>	<p>Yes</p>
<p><b>Findings:</b> Arno de Jonge has been assigned as the Certificate Manager on behalf of organization and has management authority and technical support necessary to implement the responsibilities specified in the standard to manage all participating sites, as confirmed by interview and document review of training records.</p>	
<p>5.1.2 The Central Office shall develop, implement, and maintain <b>documented procedures covering the applicable requirements of this standard</b>, including procedures for <b>inclusion and removal of Participating Sites</b>, and procedures describing the <b>measures against leakage of products from non-certified associated sites</b> into certified product lines of Participating Sites.</p>	<p>Yes</p>
<p><b>Findings:</b></p>	

<p>The auditor confirmed through interview with responsible staff and document review that the Central Office has developed, implemented, and maintained documented procedures covering all applicable requirements of the standard (see Exhibit).</p>	
<p>5.1.3 The Central Office shall ensure that a <b>training program</b> for Participating Sites is <b>established, implemented, and maintained</b> that enables them to meet the requirements of the <b>relevant Chain of Custody certification standards</b>.</p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed through interview with responsible staff and document review that the Central Office ensures that all site managers participate in a training based on responsibilities, or when there are updates to the FSC system or changes in their processes.</p>	
<p>5.1.4 The Central Office shall keep and maintain <b>up-to-date records of all Participating Sites</b> under the scope of the certificate, including:  <b>a) A list of all Participating Sites</b>, including:  i. <b>Contact information</b> (name, phone number, email address, physical address);  ii. Appointed Participating <b>Site's COC representative</b>;  iii. <b>Date of entry</b> into the Multi-site or Group COC certificate;  iv. <b>Date of withdrawal</b> from the scope of the certificate;  v. The <b>certificate sub-code</b> assigned;  vi. The <b>site activity</b> (e.g. primary processor, secondary processor, trader, printer, retailer);  vii. Indication if the Participating Site implements <b>Controlled Wood verification program, Supplier verification program for reclaimed materials and/or high risk outsourcing</b> (according to criteria specified in FSC-STD-20-011);  viii. Indication if the Participating Site has signed a <b>declaration stating that no material has been FSC labeled, sourced as controlled material, or sold as FSC certified or FSC Controlled Wood</b> since the last Central Office's audit (according to clause 5.3.2 b).  <b>b) Where applicable</b> (as required in Clause 4.3), the <b>signed 'consent form' or contract</b> of each Participating Site;  <b>c) Records demonstrating the scope of COC certification</b> for each Participating Site;  <b>d) Records of all Central Office's audits, nonconformities identified in such audits, actions taken to correct them, and the Central Office's annual review of its audit program and procedures</b> (according to Clause 5.3.8);  <b>e) Training</b> provided by, or on behalf of, the Central Office, and of participation therein;  <b>f) A list of the Central Office's auditors and their qualifications.</b></p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed by document review that the Central office has maintained up-to-date records of all Participating Sites including a-f above.</p>	
<p>5.1.5 The <b>records</b> shall be <b>archived for at least five (5) years</b> and shall be made <b>available to the certification body</b> on request.</p>	<p>Yes</p>
<p><b>Findings:</b> The Central Office has procedures requiring that records be maintained for a minimum of 5 years, as verified during interviews and review of procedures. All records requested by the auditor were made available for review.</p>	
<p><b>5.2 Qualification of Certificate Manager and Central Office's auditors</b></p>	

<p>5.2.1 The Central Office shall assign a <b>Certificate Manager with professional experience, knowledge and competence</b> to manage the certificate and implement the requirements of the applicable FSC standards.</p>	<p>Yes</p>
<p><b>Findings:</b> The Central Office has assigned Arno de Jonge as the certificate manager. The auditor observed that this individual demonstrated the experience, knowledge, and competence to manage the certificate and implement requirements.</p>	
<p>5.2.2 The <b>selection of Central Office’s auditors</b> shall include the following: a) The auditor shall have the <b>professional experience and demonstrated ability</b> to evaluate all aspects of the applicable FSC Chain of Custody standards according to the <b>scale and complexity</b> of the Participating Site being assessed; b) The auditor shall be <b>fluent in the language</b> used at the Participating Site or be accompanied by a translator; c) The auditor shall be <b>objective and impartial</b>. Auditors shall <b>not audit activities for which they are responsible to oversee or participate in</b> or for which they have any other conflict of interest.</p>	<p>Yes</p>
<p><b>Findings:</b> The auditor verified through interview with responsible staff and review of the documented procedure that qualifications for internal auditors a) – c) above are met.</p>	
<p>5.2.3 The Central Office shall ensure that the <b>Central Office’s auditors are trained</b> to audit Participating Sites against the <b>latest version of all FSC Policies and Standards</b> applicable to the scope of the certificate and any <b>applicable Central Office procedures</b>.</p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed through interview with responsible staff and review that the internal auditors are familiar with the latest version of all applicable FSC Policies and Standards.</p>	
<p>5.2.4 For certificates with <b>more than 20 Participating Sites and where the Participating Sites are not linked through common ownership</b>, the Central Office’s auditors shall be in possession of a <b>formal ISO 9001, ISO 14001 or OHSAS 18001 lead auditor certificate</b> achieved through a recognized* accredited training course.</p>	<p>N/A</p>
<p><b>Findings:</b> N/A –there are less than 20 sites</p>	
<p><b>5.3 The Central Office Audit Program</b></p>	
<p>5.3.1 The Central Office shall carry out an <b>initial audit of each applicant</b> to ensure that they conform to all applicable requirements of the Chain of Custody certification standard(s) and any additional requirements established by the Central Office <b>prior to their inclusion as a Participating Site in the scope of the certificate</b>.</p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed through interview with responsible staff and review of documented procedure that the Central Office conducts initial audits of any new participating sites prior to being added to their certificate. No new sites were added during the past audit period.</p>	

<p>5.3.2 The Central Office shall conduct <b>at least one audit annually</b> of each Participating Site to evaluate the continued conformity to all applicable requirements of the Chain of Custody certification standard(s) and any additional requirements established by the Central Office. The Central Office may <b>opt to waive its annual audit</b> for Participating Sites that:</p> <p>a) Have <b>already been audited by the certification body in the same calendar year</b>, and/or )</p> <p>b) Sign a <b>declaration</b> stating that <b>no material has been FSC labeled, sourced as controlled material, or sold as FSC certified or FSC Controlled Wood</b> since the last Central Office’s audit. In that case, at the next audit the Central Office shall review the records back to the previous Central Office’s audit to confirm the certification inactivity during the period.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization’s documented procedures include procedures to carry out an annual internal audits of all sites that are not audited by the Certification Body. The auditor confirmed during interviews with responsible staff that annual internal audits are conducted in this manner. Records for internal audits were provided to the auditor demonstrating that annual audits had been conducted (see Exhibit).</p>	
<p>5.3.3 The Central Office <b>shall not waive more than two consecutive annual audits</b> for each Participating Site.</p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed through interview and document review that responsible staff are aware of this requirement. No sites were waived from internal audits during the past audit period.</p>	
<p>5.3.4 For certificates where all Participating Sites are <b>linked through common ownership</b>, the Central Office’s annual audits may be performed by <b>internal auditors from Participating Sites</b> meeting the requirements specified for Central Office’s auditors.</p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed by interview with responsible staff and review of the Internal Audit Reports, that the Central Office’s annual audits are performed by internal auditors from Participating Sites who meet the requirements specified for Central Office auditors.</p>	
<p>5.3.5 The Central Office may perform <b>desk audits</b> (remote audits) for Participating Sites that are:</p> <p>a) Trading in <b>finished and labelled products</b> (e.g. retailers);</p> <p>b) Trading products <b>without taking physical possession</b> of products (e.g. traders);</p> <p>c) <b>Exclusively handling certified products made of a single input material</b> (e.g. the whole site production is FSC 100%).</p>	<p>Yes</p>
<p><b>Findings:</b> The Organization has developed documented procedure which cover requirements a-c above. The organization has conducted desk audits for the Belgian site. This was confirmed through interview with responsible person and documentation review.</p>	
<p>5.3.6 The Central Office shall have the formal authority to <b>issue Corrective Action Requests (CARs)</b> to the Participating Sites and <b>to enforce implementation</b>, according to the requirements specified in <b>Annex B</b>.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization’s documented procedures include the requirement to issue and enforce corrective action requests at participating sites. The auditor confirmed during interviews with responsible staff that the central office has the authority to issue and enforce Corrective Action Requests at participating sites.</p>	

<p>5.3.7 The Central Office shall <b>document each Participating Site's audit</b> in a <b>report</b> covering at minimum the following information:</p> <p>d) Participating <b>Site details</b> (sufficient to <b>identify the site</b>);</p> <p>e) <b>Checklist</b> covering the certification requirements applicable to the Participating Site, providing a <b>systematic presentation of findings and demonstrating conformity or nonconformity</b> to each requirement;</p> <p>f) <b>Status of CARs</b> issued by the certification body and/or by the Central Office, including CARs issued during the previous audit and current audit;</p> <p>g) <b>Verification of FSC material balance</b> for each Participating Site in accordance with the requirements of FSC-STD-40-004;</p> <p>h) <b>Summary of audit conclusions</b>, including the <b>decision</b> on whether or not the site is eligible to be included or remain in the scope of the certificate.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization's documented procedure include the requirement to prepare reports covering the findings of participating site audits. The auditor examined internal audit reports and confirmed that the reports include a-e above (see Exhibit: Internal Audit Reports).</p>	
<p>5.3.8 The Central Office shall conduct an <b>annual review</b> of its audit program and procedures. The results of all audits shall be included in the review in order to <b>address any necessary changes or identified issues</b>.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization's documented procedure include the requirement to conduct an annual review of the audit program and procedures. The organization provided records of its annual review of its internal audit program (see Exhibit).</p>	
<p><b>5.4 Provision of information and documents to Participating Sites</b></p>	
<p>5.4.1 The Central Office shall <b>provide each Participating Site with documentation, specifying the relevant terms and conditions of participation and certification</b>. The documentation shall include:</p> <p>a) Copies of the applicable <b>Chain of Custody standard(s)</b>;</p> <p>b) Copies of the <b>documented procedure(s)</b> of the Central Office;</p> <p>c) Explanation of the <b>certification body's and ASI's rights</b> to access the Participating Site for the purposes of external evaluation and control (including unannounced audits);</p> <p>d) Explanation of the <b>certification body's, ASI's, and FSC's requirements with respect to collecting and publishing information</b>;</p> <p>e) Explanation of any <b>obligations</b> with respect to participation in the certificate, such as:</p> <p>i. Use of <b>controls for tracking</b> FSC-certified materials or products;</p> <p>ii. Requirement to <b>correct nonconformities</b> issued by the certification body or the Central Office within their established timelines;</p> <p>iii. Requirements related to <b>marketing or sales of products</b> covered by the scope of the certificate;</p> <p>iv. Proper <b>use of the assigned certificate sub-code and FSC trademark license code</b>.</p>	<p>Yes</p>
<p><b>Findings:</b> The organization's documented procedure includes the requirement to provide sites with required information a-e above. The auditor confirmed during interviews with responsible staff that this information had been provided to all sites. This was also confirmed during a review of documents that were available at the sites. Information is shared internally by the intranet/salary system.</p>	
<p><b>5.5 Number and increase of Participating Sites in the certificate scope</b></p>	

5.5.1 <b>Group</b> COC certificates are limited to a <b>maximum</b> number of <b>500 Participating Sites</b> .	N/A
<b>Findings:</b>	
5.5.2 The Central Office <b>may add new Participating Sites</b> to the certificate scope at any time <b>within the annual growth limit</b> approved by its certification body.	Yes
<b>Findings:</b> The organization's documented procedures include the requirement for adding new participating sites. The auditor confirmed during interviews with responsible staff that the organization would only add sites in accordance with growth limit requirements. The organization had not added new participating sites during the audit period within the approved growth limit. The auditor sets the growth limit at 100% of current sites.	
5.5.3 If the number of Participating Sites is going to <b>exceed the approved growth limit</b> , new sites can only be added to the certificate <b>after the certification body has done an audit</b> of the Central Office and a sample of the new sites.	N/A
<b>Findings:</b> The organization's documented procedures include the requirement for adding new participating sites. The auditor confirmed during interviews with responsible staff that the organization would only add sites in accordance with growth limit requirements.	
5.5.4 <b>New Participating Sites added within the growth limit</b> shall be considered certified after its <b>publication in the FSC database</b> of registered certificates. The Central Office shall submit the <b>audit report for each applicant site</b> to the certification body together <b>with the request</b> to include the new Participating Site(s) to the FSC database.	Yes
<b>Findings:</b> The auditor confirmed during interviews with responsible staff that new participating sites are only considered certified after their publication in the FSC database. The organization had not added new participating sites during the audit period.	
5.5.5 Multi-site and Group COC certificates <b>without a Central Office Audit Program</b> (see Clause 4.5 above) can only add new Participating Sites to the scope of the certificate <b>after they have been audited and approved by the certification body</b> .	N/A
<b>Findings:</b>	
5.5.6 If a Participating Site in a " <b>Group COC certificate</b> " <b>ceases to conform to the eligibility criteria</b> due to an increase in employees or turnover (see Clause 3.1), its participation in the Group shall become ' <b>transitional</b> '. Participating Sites shall re-consider their eligibility for Group certification <b>twelve (12) months</b> after the beginning of the transitional status. If they still do not conform to the eligibility criteria at that time, they shall be <b>removed from the Group within a period of three (3) months</b> .	N/A
<b>Findings:</b> N/A – Not a group certificate	
5.5.7 When a Participating Site <b>leaves the certificate</b> , the Central Office shall <b>inform the certification body in writing</b> within <b>three (3) working days</b> .	Yes
<b>Findings:</b> The organization has documented procedures for notifying the certification body within 3 days of the removal of a participating site from the certificate. The auditor confirmed during interviews with responsible staff that the organization would inform the certification body within 3 days.	

Standard Requirement	Conformance
<b>6 Requirements for the Participating Sites</b>	
<p>6.1 Each <b>Participating Site shall be responsible</b> for:</p> <p>a) <b>Assigning a representative who has legal or managerial authority</b> to be responsible for ensuring the implementation of and adherence to all applicable procedures necessary for conformance to the relevant FSC certification requirements and Central Office procedures, including any outsourced activities; this representative shall be the contact for the Central Office;</p> <p>b) <b>Conforming to all applicable FSC Chain of Custody certification requirements;</b></p> <p>c) <b>Conforming to all applicable participation requirements as specified by the Central Office;</b></p> <p>d) <b>Responding effectively to all requests from the Central Office and/or the certification body;</b></p> <p>e) <b>Informing the Central Office of all changes</b> in ownership, staff, procedures, or processes that may affect conformance to certification or participation requirements;</p> <p>f) <b>Providing full cooperation and assistance with respect to the satisfactory completion of audits performed by the Central Office, the certification body, or ASI;</b></p> <p>g) Ensuring that all <b>CARs issued by the Central Office or the certification body are addressed within their established timelines.</b></p>	Yes
<p><b>Findings:</b> The organization includes documented procedures to meet requirements a-g above at participating sites. The auditor confirmed during interviews with responsible staff that all sites have been made aware of the participating site requirements listed in a-g above. The audit team confirmed during interviews with FSC site managers at the participating sites that they were aware of all of the requirements.</p>	
<p>6.2 For <b>sale of FSC-certified products</b>, Participating Sites <b>may use their assigned sub-code</b> on sales documentation.</p>	N/A
<p><b>Findings:</b> N/A – The organization has not used sub-codes on sales documents. All sales is done by the CO.</p>	

Standard Requirement	Conformance
<b>ANNEX B Requirements for the issuance of CARs by the Central Office</b>	
<p>ANNEX B 1 The Central Office’s auditor shall <b>evaluate each identified nonconformity</b> to determine <b>whether it constitutes a minor or major nonconformity</b>. Nonconformities <b>shall lead to Corrective Action Requests (CARs) or removal of the Participating Site from the certificate.</b></p>	Yes
<p><b>Findings:</b> The auditor confirmed during interviews with responsible staff and document review that the organization ensures that:</p> <ul style="list-style-type: none"> <li>- the Central Office’s auditor evaluates each identified nonconformity to determine whether it constitutes a minor or major nonconformity</li> <li>- Nonconformities lead to Corrective Action Requests (CARs) or removal of the Participating Site from the certificate.</li> </ul> <p>The organization had not issued any CARs during the audit period in conformance with standard requirements.</p>	

<p>ANNEX B 1.1 A nonconformity shall be <b>considered minor</b> if:</p> <ul style="list-style-type: none"> <li>a) It is a <b>temporary lapse</b>; or</li> <li>b) It is unusual/non-systematic; or</li> <li>c) The <b>impacts</b> of the nonconformity are <b>limited in their temporal and organisational scale</b>; and</li> <li>d) It <b>does not result in a fundamental failure to achieve the objective</b> of the relevant requirement.</li> </ul>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed during interviews with responsible staff and document review that the organization ensures that a nonconformity is considered minor if criteria a-d apply. The organization had not issued minor CARs during the audit period.</p>	
<p>ANNEX B 1.2 A nonconformity shall be <b>considered major</b> if, either alone or in combination with further nonconformities, it results in, or is likely to result in a <b>fundamental failure to achieve the objective</b> of the relevant requirement in the Participating Site under the scope of the evaluation. Such fundamental failure shall be indicated by nonconformity(ies) which:</p> <ul style="list-style-type: none"> <li>a) <b>Continue over a long period of time</b>; or</li> <li>b) Are <b>repeated or systematic*</b>; or</li> <li>c) <b>Affect a wide range of the production or a large proportion of workers</b>; or</li> <li>d) Are <b>not corrected or adequately addressed</b> by the Participating Sites once it has been identified.</li> </ul>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed during interviews with responsible staff and and document review that the organization ensures that a nonconformity is considered major if it results in or is likely to result in a fundamental failure to achieve the objective of the relevant requirement in the participating site. The organization had not issued major CARs during the audit period.</p>	
<p>ANNEX B 2 The Central Office’s auditor shall consider the <b>impact of a nonconformity</b>, taking account of how it affects the <b>integrity of the relevant supply chains</b> for FSC-certified products and the <b>credibility of the FSC system</b>, when evaluating whether a nonconformity results in or is likely to <b>result in fundamental failure to achieve the objective</b> of the relevant requirement.</p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed during interviews with responsible staff and document review that the organization ensures that central office auditors consider the impact of a nonconformity, including its affect on the integrity of the relevant supply chains, when evaluating whether a nonconformity results in or is likely to result in fundamental failure to achieve the objective of the relevant requirement. The organization had not issued CARs during the audit period.</p>	
<p>ANNEX B 3 CARs shall have the following <b>maximum timelines</b>:</p> <ul style="list-style-type: none"> <li>a) <b>Minor nonconformities</b> shall be corrected <b>within the maximum period of one (1) year or by the next annual Central Office’s audit</b> (whatever happens first);</li> <li>b) <b>Major nonconformities</b> shall be corrected <b>within three (3) months</b>.</li> </ul>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed during interviews with responsible staff and document review that the organization ensures CARs are assigned timelines in accordance with FSC standard requirements. The organization had not issued CARs during the audit period.</p>	

<p>ANNEX B 4 The Central Office ´s auditor shall determine <b>whether Corrective Action Requests have been appropriately implemented</b> within their timelines. <b>Minor CARs that are not closed within the established timelines shall be upgraded to Major CARs.</b> Participating Sites that do not conform to Major CARs within established timelines <b>shall be immediately removed from the certificate scope until they are able to close the CAR.</b></p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed during interviews with responsible staff and document review that the organization will ensure that:</p> <ul style="list-style-type: none"> <li>- the Central Offices auditor will determine whether Corrective Action Requests have been appropriately implemented within their timelines</li> <li>- Minor CARs that are not closed within the established timelines will be upgraded to Major CARs</li> <li>- Participating Sites that do not conform to Major CARs within established timelines will be immediately removed from the certificate scope until they are able to close the CAR.</li> </ul>	
<p>ANNEX B 5 The occurrence of <b>five (5) or more major nonconformities</b> in a Central Office’s audit shall be considered as a <b>breakdown of the Chain of Custody system</b> and the Participating Site shall <b>immediately be removed from the Multi-site or Group COC certificate.</b></p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed during interviews with responsible staff and document review that the organization ensures that the occurrence of five or more major nonconformities in a Central Office’s audit will be considered as a breakdown of the Chain of Custody system and the participating site will immediately be removed from the Multi-site certificate. The organization did not issue five MAJOR CARs to a site during the audit period.</p>	
<p>ANNEX B 6 Participating Sites that have received <b>Major CARs during the initial audit</b> by the Central Office <b>shall not be included in the scope of the Multi-site or Group COC Certificate until the Major CARs are closed.</b></p>	<p>Yes</p>
<p><b>Findings:</b> The auditor confirmed during interviews with responsible staff and document review that the organization ensures that participating sites that have received Major CARs during the initial audit by the Central Office are not included in the scope of the certificate until the Major CARs are closed.</p>	

## Appendix E: COMPLEMENTARY CHECKLIST (Sampling of participating sites FSC-STD-40-003 V2-1)

**Table 1:** Matrix for determination of R (Risk Index)

**NOTE:** The R (Risk Index) is obtained by summing-up the scores given to the Group or Multi-site certificate under evaluation

Risk Factors		Score	Score Given
Ownership	All Participating Sites have common ownership	0.1	0.1
	Participating Sites do not have common ownership	0.2	
Certificate Size	0–20 Participating Sites	0.2	0.2
	21–100 Participating Sites	0.3	
	101-250 Participating Sites	0.4	
	251-400 Participating Sites	0.5	
	> 400 Participating Sites	0.6	
Central Office's Performance	No CAR issued to the Central Office in the previous evaluation	0.1	
	Not applicable (there was no previous evaluation)	0.1	
	Only minor Corrective Action Requests in the previous evaluation	0.2	0.2
	1–2 Major Corrective Action Requests in the previous evaluation	0.3	
		0.4	
Audit Type	Annual surveillance evaluation	0.1	
	Re-evaluation	0.2	0.2
		0.3	
	Audit for inclusion of new Participating Sites in the certificate	0.3	
<b>TOTAL</b>		$\Sigma$	<b>0.7</b>
Describe how participating sites were chosen: Sample = 1 site. Next to main office in NL where all CoC activities take place, the other site in Belgium was audited by desk audit. No CoC activities on Belgian site.			
Describe 25% random sample: N/a			
Notes for next evaluation: None			

**Table 2:** Sets and Sample Intensity

Sets	# of Participating Sites	# Audited in Current Evaluation
Normal risk participating sites	2	2
High risk participating sites	0	0

New sites	0	0
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