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**FSC Chain of Custody Certification
Assessment
Report for:
Ottova Tiskárna s.r.o.
in
Praha, Czech Republic**

Report Finalized: 11th September 2015
Audit Dates: 31st August 2015

Type of certificate: Single FSC CoC
Certificate code/s: NC-COC-023020

Certificate/s issued: 14.01.2016

*Report based on Standard(s): FSC-STD-40-004 V2-1;
FSC-STD-50-001 V1-2*

Organisation Contact: Dana Hrachová
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Praha 10 U Stavoservisu
527/1
108 00 Praha,
Czech Republic

TABLE of CONTENTS

INTRODUCTION.....	4
1. AUDIT CONCLUSIONS	4
2. AUDIT PROCESS.....	8
3. COMPANY DETAILS	9
4.1 FSC Annual Administration Fee (AAF)	11
Appendix A: ASSESSMENT ANALYSES (only assessments and reassessments)	13
Appendix B: STANDARD CHECKLIST (Chain of Custody FSC-STD-40-004 V2-1)	16
Appendix C: STANDARD CHECKLIST (Trademark Use)	28
Appendix D: LIST OF REPORT EXHIBITS	32

INTRODUCTION

The purpose of this report is to document conformance with the requirements of FSC Chain of Custody (CoC) by Ottova Tiskárna s.r.o. , hereafter referred to as "organisation". The report presents findings of NEPCo auditors who have evaluated organisation systems and performance against the applicable requirements. Section below provides the audit conclusions and any necessary follow-up actions by the organisation through corrective action requests.

NEPCo evaluation reports are kept confidential, except information which is posted in public database on FSC website (organization's contact, products name and description, certificate information).

Chain of Custody certification is a mechanism for tracking certified material from the forest to the final product 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 NEPCo clients encounter organisations or individuals having concerns or comments about NEPCo and our services, these parties are strongly encouraged to contact relevant NEPCo regional office. Formal complaints and concerns should be sent in writing.

1. AUDIT CONCLUSIONS

1.1. Audit Recommendation

Based on Organisation's conformance with FSC CoC requirements, the auditor makes the following recommendation:

- Certification approved:
No NCRs issued

Additional comments: N/A

1.2. Certification decision

Based on auditor's recommendation and NEPCo quality review following certification decision is taken:

NEPCo certification decision: Certification approved

Certification decision by: **Juraj Tužinský**

Date of decision: **11th September 2015**

1.3. Open Non-Conformity Reports (NCRs)

Note: NCRs describe evidences of Organisation non-conformities identified during audits. NCRs include defined timelines for the Organisation to demonstrate conformity. MAJOR NCRs issued during assessments/reassessments shall be closed prior to issuance of certificate. MAJOR NCRs issued during surveillance audits shall be closed within timeline or result in suspension.

NCR: 01/15	NC Classification:	Major <input type="checkbox"/>	Minor <input checked="" type="checkbox"/>
Standard & Requirement:	FSC-STD-40-005 V2-1 requirement 1.3.2.		
Report Section:	Appendix B p 1.3.2		
Description of Non-conformance and Related Evidence:			
Record kept with the FSC responsible person. Training carried out on 28.08.2015. The training has attended the main FSC responsible workers of the company and the interviewed workers were aware about their requirements, however the training record contained only 3 employees			
Corrective action request:	Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.		
Timeline for Conformance:	12 months from report finalization		
Evidence Provided by Organisation:	Pending		
Findings for Evaluation of Evidence:	Pending		
NCR Status:	Open		
Comments (optional):			

1.4. Closed Non-Conformity Reports (NCRs)

N/A

1.5. Observations

Note: 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 organization; observations may lead to direct non-conformances if not addressed.

No observations

1.6. Actions taken by Organisation Prior to Report Finalization

N/A

2. AUDIT PROCESS

2.1. Audit Team

Auditor(s)	Qualifications
Ondřej Tarabus	Czech citizen, graduated in University of Life Sciences Prague, The Faculty of Forestry. He has participated in several chain of custody certification assessments in Czech Republic, Slovakia, Italy, Germany, Vietnam, Egypt, Spain, Romania, Bosnia and Herzegovina, Austria, etc. Ondřej Tarabus has been through lead assessor chain of custody training course.

2.2. Audit Overview

Note: The table below provides an overview of the audit scope and auditors. See standard checklist appendix for specific details on people interviewed and audit findings per site audited.

Site(s)	Date(s)	Length of Audit	Auditor(s)
Ottova Tiskárna s.r.o. U Stavoservisu 527/1 Praha 10 Česká republika (Processing facility and office)	31. August 2015	20 hours (2h planning, 5h travel, 7h evaluation, 6h report)	Ondřej Tarabus

2.3. Description of Overall Audit Process

Prior to the assessment the organization submitted all documentation regarding Chain of Custody (CoC) system to the auditor for review. Auditor reviewed all documentation and according this review, the onsite audit was planned. The audit started with opening meeting with CoC key personnel. During opening meeting audit process, information regarding confidentiality were explained and audit plan was discussed. Personnel responsible for CoC explained how company implement FSC CoC system. Then auditor interviewed all key personnel, reviewed documentation (Documented Control System, samples production, purchase and sale documentation, volume balances records and records connected with calculation of conversion factors) and visited company's facilities. The audit ended with the closing meeting, during which main findings were briefly presented to the key personnel (CoC key personnel).

3. COMPANY DETAILS

3.1. Contacts

3.1.1. Primary contact for Coordination with NEPCon

Primary Contact, Position:	Dana Hrachová, FSC representative
Address:	U Stavoservisu 527/1 108 00 Praha 10, Czech Republic
Tel/Fax/Email:	+420 281 007 718/ N/A / hrachova@tisknu.cz

3.1.2. Billing Contact

Same as shown for 3.1.1

3.2. On-line Certificate Contact

Note: upon certification, the FSC web site posts and maintains contact details as well as FSC product group and certificate scope information at www.info.fsc.org

Field	Text	Has this info changed? (N/A for assessments)
Contact, Title:	Dana Hrachová, FSC representative	Yes <input type="checkbox"/> No <input type="checkbox"/>
Address:	U Stavoservisu 527/1 108 00 Praha 10	Yes <input type="checkbox"/> No <input type="checkbox"/>
Tel/Fax/Email:	+420 281 007 718/ NA /hrachova@tisknu.cz	Yes <input type="checkbox"/> No <input type="checkbox"/>
Website:	www.ottovka.cz	Yes <input type="checkbox"/> No <input type="checkbox"/>

3.3. Certificate Scope

3.3.1. General Overview of the Organisation

Note: A short description of the organization's processes, covering all the products on the company's FSC product group list from the point at which the organization takes possession of certified material, and covering the basic elements of processing, manufacture, labelling, storage and/or transport up to the point that the certified product leaves the organization's control.

The company is a small printer. At the moment there is only one customer for FSC certified products. The company runs transfer FSC control system and does not foreseen outsourcing for their production.

3.3.2. Scope Details

Scope Item	Check all that apply to the Certificate Scope			Change in Scope (N/A for Assessments)
Certificate Type:	<input checked="" type="checkbox"/> Single	<input type="checkbox"/> Multi-site	<input type="checkbox"/> Group	<input type="checkbox"/>
Approved Standards:	FSC-STD-40-004 V2-1; FSC-STD-50-001;			<input type="checkbox"/>
Primary Activity:	Printer and related services			<input type="checkbox"/>
Input Material Categories:	<input type="checkbox"/> FSC 100%	<input checked="" type="checkbox"/> FSC Mix	<input checked="" type="checkbox"/> FSC Recycled	<input type="checkbox"/>
	<input type="checkbox"/> FSC CW	<input type="checkbox"/> Controlled Material	<input type="checkbox"/> Post-consumer Reclaimed	
System for FSC Claims:	<input checked="" type="checkbox"/> Transfer	<input type="checkbox"/> Percentage	<input type="checkbox"/> Credit	<input type="checkbox"/>
FSC claims:	<input type="checkbox"/> FSC 100%	<input checked="" type="checkbox"/> FSC Mix X%	<input checked="" type="checkbox"/> FSC Mix Credit	<input type="checkbox"/>
	<input checked="" type="checkbox"/> FSC Recycled X%	<input checked="" type="checkbox"/> FSC Recycled Credit	<input type="checkbox"/> FSC Controlled Wood	
Controlled Wood Verification Program:	<input type="checkbox"/> Low risk sources		<input type="checkbox"/> Sources with unspecified risk	<input type="checkbox"/>
	New districts approved for controlled material inputs:			
Outsourcing:	<input type="checkbox"/> FSC-certified Subcontractors		<input type="checkbox"/> Non-certified Subcontractors	<input type="checkbox"/>
	<input type="checkbox"/> Outsourcing of the complete production process			
	<input type="checkbox"/> High risk subcontractor site(s) included			
Minor Components:	<input type="checkbox"/> < 1% of Product Volume		<input type="checkbox"/> ≥ 1% to < 5%	<input type="checkbox"/>
			<input type="checkbox"/> Pending Derogation Application	
Trademark Use:	<input checked="" type="checkbox"/> FSC on-product Labeling	<input checked="" type="checkbox"/> FSC Promotional	<input type="checkbox"/> RAC Seal	<input type="checkbox"/>
Specify FSC Product Groups added or removed: N/A				
Comments: N/A				

3.3.3. Annual turnover: 2.200.000 USD

3.3.4. Number of sites included in this certificate: 1

3.3.5. Sites that qualify for desk audits: N/A

3.3.6. Details per Site:

Note: for very large multi-sites or groups table below may be replaced with separate exhibit file if contain all required information in the similar format

Site + Legal entity + FSC identifier (if applicable)	Address Tel/Fax/Email	Type of operation	Number of workers (approximate)	Annual Turnover for AAF (USD)
Ottova Tiskárna s.r.o.	U Stavoservisu 527/1 Praha 10 Česká republika +420 281 007 718/ hrachova@tisknu.cz	Printer	16	2.200.000 USD Class 3

3.3.7. Product group details

Note: for very large multi-sites or groups table below may be replaced with separate exhibit file if contain all required information in the similar format

Site	Inputs to FSC Product Groups	FSC Product Groups	Product type (FSC-STD-40-004a)
Ottova Tiskárna s.r.o.	FSC Mix Credit, FSC Mix X%, FSC Recycled credit, FSC Recycled X% - Copying, printing and communication paper	FSC Mix Credit, FSC Mix X%, FSC Recycled credit, FSC Recycled X% Books	P8.1
Ottova Tiskárna s.r.o.	FSC Mix Credit, FSC Mix X%, FSC Recycled credit, FSC Recycled X% - Copying, printing and communication paper	FSC Mix Credit, FSC Mix X%, FSC Recycled credit, FSC Recycled X% Magazines	P8.2
Ottova Tiskárna s.r.o.	FSC Mix Credit, FSC Mix X%, FSC Recycled credit, FSC Recycled X% - Copying, printing and communication paper	FSC Mix Credit, FSC Mix X%, FSC Recycled credit, FSC Recycled X% Advertizing materials	P8.4

4.1 FSC Annual Administration Fee (AAF)

Note: The FSC Annual Administration Fee (AAF) is determined based on the Organizational and certificate structure per FSC-POL-20-005 "FSC Annual Administration Fee Policy". Turnover includes all wood / wood fiber based products and is requested per site in Table 1 above

to facilitate an accurate and consistent AAF for the certificate. The AAF is updated each year based on the current FSC AAF policy.

4.1.1 FSC AAF Type Category: Single CoC

4.1.2 FSC AAF Class:

Check Per Total Turnover in Table 1	AAF Size Class	Annual Turnover (\$USD)
<input type="checkbox"/>	Class 1	< 200,000
<input type="checkbox"/>	Class 2	200,000 – 1,000,000
<input checked="" type="checkbox"/>	Class 3	> 1 – 5 Million
<input type="checkbox"/>	Class 4	> 5 – 25 Million
<input type="checkbox"/>	Class 5	> 25 – 100 Million
<input type="checkbox"/>	Class 6	> 100 – 500 Million
<input type="checkbox"/>	Class 7	> 500 – 1,000 Million
<input type="checkbox"/>	Class 8	> 1,000 – 2,000 Million
<input type="checkbox"/>	Class 9	> 2,000 – 3,000 Million
<input type="checkbox"/>	Class 10	> 3,000 – 5,000 Million
<input type="checkbox"/>	Class 10+	> 5,000 Million
<input type="checkbox"/>	AAF size class has changed since last audit	

Appendix A: ASSESSMENT ANALYSES (only assessments and reassessments)

Note: FSC requirements for assessment evaluations include analyses of the Organization's management system and 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 weaknesses with the management system as well as 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.

1 Evaluation of Management System

Analysis of Management System Component	Conformance
1.1 Critical aspects of management control shall ensure the applicable standards are implemented across all operations in the certificate scope: If no, describe:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
1.2 Organization shall demonstrate capacity in terms of <u>technical resources</u> to implement its documented management system: If no, describe:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
1.3 Organization shall demonstrate capacity in terms of <u>human resources</u> to implement its documented management system: If no, describe:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
1.4 Organization's <u>training system</u> shall be adequate and effective for responsible personnel throughout the CoC control system: If no, describe:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
1.5 Organization's <u>system for supervision</u> of responsible personnel shall ensure effective implementation of the documented management system: If no, describe:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Comments: N/A	

2 Evaluation of Critical Control Points and Risks

Critical Control Point	Examples of High Risk Areas	Description of <u>High Risk Areas</u> and Control Measures
Purchasing/ Sourcing	<ul style="list-style-type: none"> • A variety of input <i>material categories</i> are used for FSC product groups; • A large number and/or a variety of suppliers is used for inputs to FSC product groups • A variety of sources are used for <i>controlled material</i> inputs; • A variety of sources are used for non-certified reclaimed inputs. 	Low Risk <input type="checkbox"/> High Risk <input checked="" type="checkbox"/> <ul style="list-style-type: none"> • High risk area: A variety of input <i>material categories</i> are used for FSC product groups; Control measures: The company has good system for purchasing the right material categories. The responsible person understands the differences among material categories including FSC Mix and FSC Recycled.
Receiving/ Storage	<ul style="list-style-type: none"> • A variety of <i>material categories</i> need to be correctly identified; • <i>Material categories</i> of inputs change on a regular basis; • A large number of and/or varying suppliers are used such that supplier documentation is ever changing; • Identical certified and non-certified inputs are used; • Use of raw material generated on-site; • System relies on supplier labeling for identification of materials in storage. 	Low Risk <input checked="" type="checkbox"/> High Risk <input type="checkbox"/> High risk area: A variety of <i>material categories</i> need to be correctly identified Control measures: The company has a solid system for identification and storing of materials with different material categories and the responsible people know the system <ul style="list-style-type: none"> • High risk area: Identical certified and non-certified inputs are used; Control measures: The company clearly identifies the certified and un-certified material by using segregation marks on each pallet with material. Furthermore there is a good segregation system implemented and the responsible workers are aware about it.
System for Controlling FSC Claims	<ul style="list-style-type: none"> • Transfer system with different <i>material categories</i> used per FSC product group; • Percentage system with varying <i>material categories</i> as inputs; • Credit system with varying <i>material categories</i> as inputs • Credit system where credit is not entered in the account until material enters production; • Credit system with shared inputs for different FSC product groups. 	Low Risk <input type="checkbox"/> High Risk <input checked="" type="checkbox"/> High risk area: Transfer system with different <i>material categories</i> used per FSC product group Control measures: Under some circumstances the organization could mix different material categories. The procedure describing the process how this should be done is in place and the responsible person is aware about the requirement.
Sales/ Shipping	<ul style="list-style-type: none"> • Variety of <i>FSC claims</i> used dependent on changing product groups; • <i>FSC claim</i> needs to correspond to the FSC label category with changing product groups; 	Low Risk <input type="checkbox"/> High Risk <input checked="" type="checkbox"/> <ul style="list-style-type: none"> • High risk area: Variety of <i>FSC claims</i> used dependent on changing product groups;

	<ul style="list-style-type: none"> • Invoice does not accommodate full FSC description, requiring use of supplementary documentation • Shipping documents initiated by separate department/entity from sales invoice. 	Control measures: The purchase and sales are done by only one person who is well trained and understands how to use the correct FSC claims. Company IT system helps that.
Volume Control	<ul style="list-style-type: none"> • Operating a system that has not historically tracked conversion; • Inputs are shared for different product groups; • Volume tracking system is not fully automated for generating queries. 	Low Risk <input checked="" type="checkbox"/> High Risk <input type="checkbox"/> High risk area: Control measures:
Labeling	<ul style="list-style-type: none"> • Variety of FSC labels used based on changing product groups; • Labeling planned based on transfer system with a varying inputs that require verification that minimum is met; • Labeling planned with a percentage system with fluctuating percentages that may fall below minimum for labeling. 	Low Risk <input type="checkbox"/> High Risk <input checked="" type="checkbox"/> N/A <input type="checkbox"/> High risk area: Variety of FSC labels used based on changing product groups Control measures: The responsible person is aware about the requirement. There are two possible labels which might be used. The FSC procedure describes how the FSC label shall be used.
Outsourcing	<ul style="list-style-type: none"> • The complete production process for product group(s) is outsourced; • FSC-labeling takes place during outsourcing; • Outsourcing arrangements and subcontractors vary based on specific orders. 	Low Risk <input type="checkbox"/> High Risk <input type="checkbox"/> N/A <input checked="" type="checkbox"/> High risk area: Control measures:

Appendix B: STANDARD CHECKLIST (Chain of Custody FSC-STD-40-004 V2-1)

1 Evaluation of Site: Ottova Tiskárna s.r.o.

Primary Responsible Person: (Responsible for control system at site(s))	Dana Hrachová, FSC representative	
Auditor(s):	Ondřej Tarabus	
People Interviewed, Titles:	Dana Hrachová, FSC representative Michal Kudláček - managing director Peter Novotný - production worker Ilona Kovářová - accountant Dana Hrachová - production manager	
Brief Overview of Audit Process for this Location:	See point 2.3 of the audit report	
Has Organization taken Physical Possession of FSC-certified Materials: (Assessments without possession require notification to NEPCon as soon as FSC materials are on-site)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	N/A <input type="checkbox"/> (for audits)
Comments: N/A		

2 FSC Sales

Type(s) of Customers for FSC Product Groups:	<input type="checkbox"/> Broker/distributors	<input type="checkbox"/> Manufacturers	<input type="checkbox"/> Retailers	<input checked="" type="checkbox"/>
	<input type="checkbox"/> Printers	<input type="checkbox"/> End-users	<input type="checkbox"/> Other:	
Comments: N/A				

3 Standard Checklist

The following section summarizes the Organization's compliance with FSC Chain-of-Custody (CoC) requirements. This checklist is directly based on the FSC CoC standard STD-40-004 *FSC Standard for Chain of Custody Certification (Version 2-1)*. FSC standard requirement numbers are identical with the checklist numbers below. Terms in italics can be found in the FSC-STD-40-004 V2-1 section *D Terms and Definitions*.

Part I: Universal Requirements

(Part I applicable to all Organizations)

Standard Requirement	Compliance
1. Quality Management	
1.1 Responsibility	
1.1.1 The <i>organization</i> shall appoint a management representative as having overall responsibility and authority for the <i>organization's</i> compliance with all applicable requirements of this standard:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The organizations purchasing manager has overall responsibility for the FSC CoC system and for coordination with NEPCon (Exhibit 1, p.3.1).	

1.1.2 All relevant staff shall demonstrate awareness of the <i>organization's procedures</i> and competence in implementing the <i>organization's</i> Chain of Custody management system:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: All relevant staff demonstrated awareness of the organization's procedures and competence in implementing the organization's Chain of Custody management system. This was confirmed by interviews during audit.	
1.2 Procedures	
1.2.1 The <i>organization</i> shall establish, implement and maintain <i>procedures</i> and/or work instructions covering all applicable requirements of this standard, according to its scale and complexity: [Exhibit Required]	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: Company has established, implemented and maintains procedures which cover all applicable requirements of the standard (Exhibit 1).	
1.2.2 The <i>organization</i> shall define the personnel responsible for each <i>procedure</i> , together with the qualifications and/or training measures required for its implementation:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: Company has defined personnel responsible for each procedure, together with the qualification and training measures in their documentation. Interviewed staff was aware of these procedures and their responsibilities. (Exhibit 1)	
1.3 Training	
1.3.1 The <i>organization</i> shall establish and implement a training plan according to the qualifications and/or training measures defined for each <i>procedure</i> : Note: Qualifications and/or training measures as required under 1.2.2.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: Company has defined training requirements in procedures, and training plan was implemented. The company presented relevant training records during the audit. The training was held on 28.8.2015. Participants - Daniela Hrachová, Michal Kudláček	
1.3.2 The <i>organization</i> shall keep records of the training provided to staff in relation to implementation of this standard:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Findings: Record kept with the FSC responsible person. Training carried out on 28.08.2015. The training has attended the main FSC responsible workers of the company and the interviewed workers were aware about their requirements, however the training record contained only 3 employees.	
1.4 Records	
1.4.1 The <i>organization</i> shall maintain complete and up-to-date records covering all applicable requirements of this standard:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings required if No:	
1.4.2 Retention time for all records and reports, including purchase and sales documents, training records, production records, volume summaries, and trademark approvals, shall be specified by the <i>organization</i> and shall be at least five (5) years:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings required if No:	
1.5 Commitment to FSC Values	
1.5.1 The organization shall demonstrate its commitment to comply with the Values of FSC as defined in the " <i>Policy for the Association of Organizations with FSC</i> " (FSC-POL-01-004, initially approved in July 2009):	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings required if No:	

<p>1.5.2 The organization shall declare not to be directly or indirectly involved in the following activities:</p> <p>a) Illegal logging or the trade in illegal wood or forest products; b) Violation of traditional and human rights in forestry operations; c) Destruction of high conservation values in forestry operations; d) Significant conversion of forests to plantations or non-forest use; e) Introduction of genetically modified organisms in forestry operations; f) Violation of any of the ILO Core Conventions, as defined in the ILO Declaration on Fundamental Principles and Rights at Work, 1998:</p> <p>Note: Auditor is responsible for confirming organization has signed and submitted to NEPCon the FSC self declaration form provided in FSC-PRO-20-001 V1-0, Annex B to demonstrate conformance with 1.5.1 and 1.5.2.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
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Findings: Declaration signed by the managing director. It is add as an annex to the internal FSC procedure and also part of Trademark license agreement signed by the company. (Exhibit No. 4)

1.6 Occupational Health and Safety

<p>1.6.1 The organization shall demonstrate its commitment to occupational health and safety.</p> <p>Note: Per FSC-PRO-20-001 V1-0 EN, auditor is responsible for verifying the organization's conformance with Clause 1.6 by checking that the following quality management elements are in place:</p> <ul style="list-style-type: none"> • Appointed representative for occupational health and safety; • Company procedure(s) for occupational health and safety; and • Training of staff on health and safety procedures. <p>Note: The extent of the quality management system documentation and training can differ from one organization to another due to the size of organization and type of activities; the complexity of processes and their interactions; and the competence of personnel.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
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Findings: The company has appointed representative as responsible for occupation health and safety and use also external H&S specialist for training and procedures update. During assessment the company presented these documents:

- procedures for occupational health and safety (accordance with national legislation)
- procedures for use protection equipment
- traumatology plan
- training schedule
- entrance trainings for new employee
- regular training records of staff on health and safety procedures

Standard Requirement	Compliance
2. Scope of the Chain-of-Custody System	
2.1 Product Groups	
2.1.1 The <i>organization</i> shall <u>establish</u> FSC <i>product groups</i> for all products that will be sold with <i>FSC claims</i> :	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

<p>The <i>organization</i> shall maintain an up-to-date and publicly available FSC <i>product group</i> schedule with the following information:</p> <p>a) Specification of the <i>product group</i> as <i>FSC 100%</i>, <i>FSC Mix</i>, <i>FSC Recycled</i> or <i>FSC Controlled Wood</i>;</p> <p>b) <i>Product type(s)</i> according to the FSC <i>product classification (FSC-STD-40-004a)</i>;</p> <p>c) Species including scientific and common names used as inputs to the <i>product group</i>, if information on species composition is commonly used to designate the product characteristics.</p> <p>[Exhibit Required]</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
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Findings: Product groups schedule includes all above requirements (Exhibit 2). Requirement mentioned above in form of PGS are be publicly available upon request and also on FSC web page database. Company's procedures prescribes to update information. Responsible person shall inform CB about any changes to up date these information on FSC database (Exhibit 1 section 2 and Exhibit 2).

<p>2.1.2 The <i>organization</i> shall specify for each <i>product group</i>:</p> <p>a) The material categories used as input;</p> <p>b) The control system used for making <i>FSC claims</i>:</p> <p style="margin-left: 20px;">i. <i>Transfer system</i>;</p> <p style="margin-left: 20px;">ii. <i>Percentage system</i>; or,</p> <p style="margin-left: 20px;">iii. <i>Credit system</i>;</p> <p>c) The <i>sites</i> involved in management, production, storage, sale, etc.</p> <p>Note: Per clause (a), material categories eligible as inputs for FSC product groups are FSC 100%, FSC Mix, FSC Recycled, FSC Controlled Wood, controlled material, post-consumer reclaimed, and pre-consumer reclaimed.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
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Findings: The organization has specified for product group all above requirements (Exhibit 2).

<p>2.1.3 For <i>product groups</i> where a percentage or credit system based on <i>claim periods</i> is used, the organization shall ensure that all included products share similar specifications in relation to:</p> <p>a) Quality of <i>inputs</i>;</p> <p>b) <i>Conversion factors</i>.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/></p>
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Findings:

2.2 Outsourcing

<p>2.2.1 The organization shall follow the requirements specified in Part IV, Section 12 of FSC-STD-40-004 V2 for any outsourced activities covering products included within the FSC <i>product group</i> schedule:</p> <p>Note: See separate report checklist for outsourcing, if applicable.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/></p>
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Findings:

Standard Requirement	Compliance
3. Material Sourcing	
3.1 Input Specifications	
<p>3.1.1 The <i>organization</i> shall adopt and use the definitions and categorization of <i>input</i> materials as specified by this standard:</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>Findings: Company's procedures does not allow to mix input material with different FSC Claims, products are either with FSC Mix or FSC Recycled. (Exhibit 2).</p>	

3.1.2 The <i>organization</i> shall categorize all <i>inputs</i> to FSC <i>product groups</i> by their <i>material category</i> and shall ensure that only <i>eligible inputs</i> are used: Note: Material categories eligible as inputs for FSC product groups are FSC 100%, FSC Mix, FSC Recycled, FSC Controlled Wood, controlled material, post-consumer reclaimed, and pre-consumer reclaimed.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: Company's procedures does not allow to mix input material with different FSC Claims, products are either with FSC Mix or FSC Recycled. (Exhibit 2).	
3.2 Supplier Validation	
3.2.1 The <i>organization</i> shall establish and maintain an up-to-date record of all <i>suppliers</i> who are supplying material used for FSC <i>product groups</i> including: a) The supplied <i>product type</i> ; b) The supplied <i>material category</i> ; c) The <i>supplier's</i> FSC CoC or FSC CW code, if applicable. [Exhibit Required]	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The company has presented the supplier list after the audit. All requirements are included there (Exhibit 3).	
3.2.2 The <i>organization</i> shall verify the validity and <i>scope</i> of the <i>supplier's</i> FSC certificate for any changes that might affect the availability and authenticity of the supplied products via info.fsc.org :	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The company has established system to use FSC database for verifying supplier's certificate validity and scope (Exhibit 1, section 3). Interviewed key personnel was aware of these procedures. Last check was done on 28th August 2015.	
3.3 Purchase of Non-FSC Material <input checked="" type="checkbox"/> Check if section is not applicable (Organization only uses inputs supplied with FSC claims for its FSC product groups)	
3.4 Generating Raw Material On-site <input checked="" type="checkbox"/> Check if section is not applicable (Organization does not use its own recovered material for FSC product groups)	
3.5 Purchase of FSC Controlled Wood from FSC-certified Suppliers <input checked="" type="checkbox"/> Check if section is not applicable (Organization does not have FSC Controlled Wood inputs)	

Standard Requirement	Compliance
4. Material Receipt and Storage	
4.1 Identification of Inputs	
4.1.1 On receipt of material or prior to further use or processing the <i>organization</i> shall check the <i>supplier</i> invoice and supporting documentation to ensure the following: a) The supplied material quantities and quality are in compliance with the supplied documentation; b) The <i>material category</i> and, if applicable, the associated <i>percentage or credit claim</i> is stated for each product item or for the total products; c) The <i>supplier's</i> FSC Chain of Custody or FSC Controlled Wood code is quoted for material supplied with <i>FSC claims</i> .	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: Company established system for checking invoices and/or transport documentation in their procedures, relevant personnel were aware of this procedure (Exhibit 1, section 5.3). The company has received deliveries of FSC material. Sample of delivery notes and invoices was checked and were in compliance with FSC requirement.	

4.2 Segregation	
4.2.1 The <i>organization</i> shall ensure that <i>inputs</i> used for FSC <i>product groups</i> remain clearly identifiable and separable by <i>product group</i> or, if identical inputs are used for more than one FSC <i>product group</i> , by their associated <i>FSC claim</i> : Note: Inputs are separate by <i>product group</i> (both FSC and non-FSC) or by <i>FSC claim</i> of the input when inputs between FSC <i>product groups</i> are identical.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: Implemented system (Exhibit 1, point 6) ensures that inputs used for FSC product groups remain clearly identifiable and separable by product group and each product group. All received material is checked at the arrival and marked according the FSC claim as FSC Mix or as FSC Recycled. During whole production process the material is accompanied by production order where the FSC status is stated as well as conversion volume.	
4.3 Precautions for Labeled Material	
4.3.1 For materials received with an FSC label the <i>organization</i> shall ensure the following: a) Material which will be further processed shall be cleared of any labels or segregation marks before sale; b) Material which shall be sold unchanged shall be checked by the organization for being correctly labeled according to its FSC <i>material category</i> unless the organization does not gain physical possession of the material. Note 1: clause (a) does not apply when the label is inseparable from the product, e.g., printed materials. Note 2: regarding clause (b), when the organization identifies mislabeled products, it shall inform NEPCo and await approval or guidance before the applicable products are sold.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings:	
4.3.2 For materials received with a label from other <i>forestry conformity assessment schemes</i> , the organization shall ensure that the materials are cleared of any such labels before sale with an FSC claim:	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings required if No:	

Standard Requirement	Compliance
5. Volume Control	
5.1 Conversion Factors	
<input type="checkbox"/> Check if section is not applicable (Organization does not transform product)	
5.1.1 For each <i>product group</i> the <i>organization</i> shall identify the main processing steps involving a change of material volume or weight and specify the <i>conversion factor(s)</i> for each processing step or, if not feasible, for the total processing steps:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The company has specified steps where material is changed (cutting and scrap of material) and calculate conversion factor for each processing step. The conversion factor is calculated for each batch of material delivered to the customer.	
5.1.2 The <i>organization</i> shall specify the <u>methodology</u> for calculating the <i>conversion factor(s)</i> and ensure that <i>conversion factors</i> are kept up to date:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The company has specified methodology for calculating the conversion factors. The company has recorded the conversion for each production step in the production orders. The conversion factor is calculated for each batch of material delivered to the customer.	
5.2 Material Balances	

<p>5.2.1 For each <i>product group</i> the <i>organization</i> shall establish a material accounting record to ensure that at all times the quantities produced and/or sold with <i>FSC claims</i> are compatible with the quantities of inputs, from different <i>material categories</i>, their associated <i>percentage or credit claims</i>, and the <i>product group conversion factor(s)</i>. The accounting record shall include at least the following information:</p> <p>For inputs and outputs:</p> <p>a) Invoice references; b) Quantities (by volume or weight) ;</p> <p>For inputs:</p> <p>c) <i>Material category</i> and, if applicable, <i>percentage claim or credit claim</i>;</p> <p>For outputs:</p> <p>d) FSC claim; e) Information to identify the product item in invoices; f) Applicable <i>claim period</i> or job order.</p> <p>Note: Records for 'pieces' may suffice when information is not available on volume or weight.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>Findings: Company has material balance records in information system with all above mentioned requirement.</p>	
<p>5.2.2 For each <i>product group</i> the <i>organization</i> shall prepare annual volume summaries providing quantitative information for each <i>material category</i> received/used and <i>product type</i> produced/sold, as follows:</p> <p>a) Inputs received; b) Inputs used for production (if applicable); c) Inputs still in stock; d) Outputs still in stock; e) Outputs sold.</p> <p>[Exhibit Required for Audits and Reassessments. In case of Multi-sites exhibits shall be collected for each site]</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>Findings: Organization has procedures to prepare annual volume summary according above requirement (Exhibit 1 section 8.1.2). Key personnel is aware of this procedures.</p>	
<p>5.3 Determination of FSC Claims</p>	
<p>5.3.1 The <i>organization</i> shall determine for each <i>claim period</i> or job order the appropriate <i>FSC claim</i> according to one of the following control systems specified for the <i>product group</i>:</p> <p>a) Transfer system (Part II, Section 7): applicable to all <i>product groups</i>; b) Percentage system (Part II, Section 8): applicable to <i>FSC Mix</i> and <i>FSC Recycled product groups</i>; c) Credit system (Part II, Section 9): applicable to <i>FSC Mix</i> and <i>FSC Recycled product groups</i>.</p> <p>Note: The <i>transfer system</i> shall be applied to <i>FSC 100% product groups</i>.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>Findings required if No:</p>	
<p>5.3.2 For each <i>product group</i> the <i>organization</i> shall carry out calculations of <i>input percentages</i> (under a percentage system) or <i>FSC credit</i> (under a credit system) at the level of a <u>single site</u>:</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/></p>
<p>Findings:</p>	

<p>Standard Requirement</p>	<p>Compliance</p>
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6. Sales and Delivery	
6.1 Identification of Outputs Sold with FSC Claims	
<p>6.1.1 The <i>organization</i> shall ensure that all sales and delivery documents issued for outputs sold with <i>FSC claims</i> include the following information:</p> <p>a) Name and contact details of the organization;</p> <p>b) Name and address of the customer;</p> <p>c) Date when the document was issued;</p> <p>d) Description of the product;</p> <p>e) Quantity of the products sold;</p> <p>f) The organization's FSC Chain of Custody and/or FSC Controlled Wood code;</p> <p>g) Clear indication of the FSC claim for each product item or the total products as follows:</p> <p>i. the claim "FSC 100%" for products from <i>FSC 100% product groups</i>;</p> <p>ii. the claim "FSC Mix x%" where 'x' represents the applicable <i>percentage claim</i> for products from <i>FSC Mix product groups</i> under a <i>percentage system</i>;</p> <p>iii. the claim "FSC Mix Credit" for products from <i>FSC Mix product groups</i> under a <i>credit system</i>;</p> <p>iv. the claim "FSC Recycled x%" where 'x' represents the applicable <i>percentage claim</i> for products from <i>FSC Recycled product groups</i> under a <i>percentage system</i>;</p> <p>v. the claim "FSC Recycled Credit" for products from <i>FSC Recycled product groups</i> under a <i>credit system</i>;</p> <p>vi. the claim "FSC Controlled Wood" for products from <i>FSC Controlled Wood product groups</i> or for products from <i>FSC Mix</i> or <i>FSC Recycled product groups</i> that will not be sold as <i>FSC-certified</i>.</p> <p>h) If separate transport documents are issued, information sufficient to link the invoice and related transport documentation to each other.</p> <p>Note: For supplies of <i>finished products</i> that meet the labeling thresholds specified in Section 11 the <i>organization</i> may omit the percentage or credit information. In this case, the material has lost its information on <i>FSC</i> or <i>post-consumer input</i> for subsequent customers and therefore may not be further re-sold with <i>FSC claims</i> by the customers.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>Findings: The company's procedures and invoicing system covers requirement of point 6.1.1 (Exhibit 1 section 9). Key personnel are aware of this procedure. The organization has prepared "demo" version of the invoice which was presented during the assessment.</p>	
<p>6.1.2 The <i>organization</i> shall include the same information as required in clause 6.1.1 in the related delivery documentation, if the sales documentation(or copy of it) is not included with the shipment of the product:</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/></p>
<p>Findings: The company's procedures and invoicing system covers requirement of point 6.1.2 (Exhibit 1 section 9.). Key personnel are aware of this procedure.</p>	
6.2 Labeling of Products Sold with FSC Claims	
<input type="checkbox"/> Check if section is not applicable (Organization does not, and does not plan to apply FSC labels)	
<p>6.2.1 The <i>organization</i> shall ensure that products which carry an FSC label are always sold with the corresponding <i>FSC claim</i> on their sales and <i>delivery documentation</i>:</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p>Findings: The FSC responsible person is aware of this duty however no on-product use happened so far.</p>	

6.2.2 The <i>organization</i> shall ensure that products sold with an <i>FSC claim</i> do not carry any labels from other <i>forestry conformity assessment schemes</i> : Note: This criterion refers to FSC claims made on invoices or through other means of sales.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings required if No:	
6.3 Supplying FSC Controlled Wood <input checked="" type="checkbox"/> Check if section is not applicable (Certificate scope does not include supply of FSC Controlled Wood)	

Part II: Systems for Controlling FSC Claims

Standard Requirement	Compliance
7. Transfer System <input type="checkbox"/> Check if section is not applicable	
7.1 Specification of Claim Periods or Job Orders	
7.1.1 For each <i>product group</i> , the <i>organization</i> shall specify <i>claim periods</i> or job orders for which a single <i>FSC claim</i> shall be made: Note: The <u>minimum</u> length of the <i>claim period</i> shall be the length of time to complete a batch run including receipt, storage, processing, labeling and/or sale of the <i>output</i> product; time period shall be known, otherwise job order is specified. Job orders may also be isolated batch production runs for irregular FSC sales.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: FSC claims for each products groups are made for each job order individually. When new material is ordered it is automatically recorded with FSC claim into the system. The company is strictly job order based and the material is always purchased for the individual job. (Exhibit 1, section 5.5.1) .	
7.2 Inputs with Identical FSC Claims	
7.2.1 For <i>claim periods</i> or job orders in which <i>inputs</i> belong to only one <i>material category</i> carrying an identical <i>FSC claim</i> , the <i>organization</i> shall determine this to be the corresponding <i>FSC claim</i> for the <i>outputs</i> : Note: If the <i>input</i> consists of 100% <i>post-consumer reclaimed</i> materials the <i>output FSC claim</i> shall be "FSC Recycled 100%".	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The company could use for product groups papers with material category FSC MIX X%, FSC Mix Credit, FSC Recycled X% or FSC Recycled Credit claims. The company FSC procedure describes how the claim on output shall be determined based on the input (Exhibit 1, chapter 8.3.2) and the responsible person is aware of it.	
7.3 Inputs with Different FSC Claims	
7.3.1 For <i>claim periods</i> or job orders in which <i>inputs</i> of different <i>material categories</i> or associated <i>percentage claims</i> or <i>credit claims</i> are mixed the <i>organization</i> shall use the <i>FSC claim</i> with the lowest <i>FSC</i> or <i>post-consumer input</i> per input volume as the <i>FSC claim</i> for the <i>outputs</i> : Note: <i>Inputs</i> with an 'FSC Mix Credit' claim or an 'FSC Recycled Credit' claim shall be considered as having a lower standing than inputs with an 'FSC 100%' or an 'FSC Recycled 100%' claim, respectively.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: Under some circumstances the organization could mix different material categories. The procedure describes the process (Annex 1, point 8.3) how this should be done is in place and the responsible person is aware about the requirement.	

Standard Requirement	Compliance
8. Percentage System	
<input checked="" type="checkbox"/> Check if section is not applicable	

Standard Requirement	Compliance
9. Credit System	
<input checked="" type="checkbox"/> Check if section is not applicable	

Part III: Labeling

Check if section is not applicable (Organization does not, and does not plan to apply FSC labels)

Standard Requirement	Compliance
10. General Labeling Requirements	
10.1 Application of FSC Labels	
10.1 <i>Organizations</i> applying an FSC label <i>on-product</i> shall ensure the following: a) Products shall only be FSC-labeled if they comply with the applicable requirements of this standard; b) Products shall be labeled in compliance with "FSC-STD-50-001: Requirements for the use of the FSC trademarks by certificate holders." Note: See separate report checklist for FSC-STD-50-001 (Trademark Use).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings required if No:	
11. Eligibility for Labeling	
11.1 FSC '100%' Label	
<input checked="" type="checkbox"/> Check if section is not applicable (Certificate scope does not include FSC 100% labeling)	
11.2 FSC 'Mix' Label	
<input type="checkbox"/> Check if section is not applicable (Certificate scope does not include FSC Mix labeling)	
11.2.1 Products from <i>FSC Mix product groups</i> under a transfer system can be labeled with the FSC 'Mix' label if the identified <i>FSC claim</i> for the outputs is one of the following: a) An 'FSC Mix' <i>percentage claim</i> of at least 70%; or b) An 'FSC Mix Credit' claim. Note: Regarding clause (a), see FSC-DIR-40-004 (Advice 40-004-03) allowing labeling of <u>registered</u> chip/fiber based products with at least 50%, applicable until the end of 2015.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The company responsible person is aware of the requirements that all described in the company FSC Manual (Exhibit 1, chapter 10) however no labeling was done yet.	
11.2.2 Products from <i>FSC Mix product groups</i> under a percentage system can be labeled with the FSC 'Mix' label if their applicable <i>percentage claim</i> is at least 70%. Note: See FSC-DIR-40-004 (Advice 40-004-03) allowing labeling of <u>registered</u> chip/fiber based products with at least 50%, applicable until the end of 2015.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings:	

11.2.3 Products from <i>FSC Mix product groups</i> under a credit system can be labeled with the 'FSC Mix' label if there is sufficient <i>FSC credit</i> available in the <i>credit account</i> for the <i>product group</i> : Note: The respective product volume or weight shall be deducted from the <i>FSC credit account</i> once the products are labeled.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings:	
11.3 FSC 'Recycled' Label <input type="checkbox"/> Check if section is not applicable (Certificate scope does not include FSC Recycled labeling)	
11.3.1 Products from <i>FSC Recycled product groups</i> under a transfer system can be labeled with the FSC 'Recycled' label if the identified <i>FSC claim</i> for the outputs is one of the following: a) An 'FSC Recycled' percentage claim of at least 85%; or b) An 'FSC Recycled Credit' claim.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The company responsible person is aware of the requirements that all described in the company FSC Manual (Exhibit 1, chapter 6) however no labeling was done yet.	
11.3.2 Products from <i>FSC Recycled product groups</i> under a percentage system can be labeled with the FSC 'Recycled' label if their applicable <i>percentage claim</i> is at least 85%: Note: FSC Recycled products require the exclusive use of <i>reclaimed material inputs</i> .	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings:	
11.3.3 Products from <i>FSC Recycled product groups</i> under a credit system can be labeled with the FSC 'Recycled' label if there is sufficient <i>FSC credit</i> available in the <i>credit account</i> for the <i>product group</i> : Note 1: The respective product volume shall be deducted from the <i>FSC credit account</i> once the products are labeled. Note 2: FSC Recycled products require the exclusive use of <i>reclaimed material inputs</i> .	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings:	
Standard Requirement	Compliance
10. General Labeling Requirements	
10.1 Application of FSC Labels	
10.1 <i>Organizations</i> applying an FSC label <i>on-product</i> shall ensure the following: c) Products shall only be FSC-labeled if they comply with the applicable requirements of this standard; d) Products shall be labeled in compliance with "FSC-STD-50-001: Requirements for the use of the FSC trademarks by certificate holders." Note: See separate report checklist for FSC-STD-50-001 (Trademark Use).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings required if No:	
11. Eligibility for Labeling	
11.1 FSC '100%' Label <input checked="" type="checkbox"/> Check if section is not applicable (Certificate scope does not include FSC 100% labeling)	
11.2 FSC 'Mix' Label <input type="checkbox"/> Check if section is not applicable (Certificate scope does not include FSC Mix labeling)	
11.2.1 Products from <i>FSC Mix product groups</i> under a transfer system can be labeled with the FSC 'Mix' label if the identified <i>FSC claim</i> for the outputs is one of the following:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

<p>c) An 'FSC Mix' <i>percentage claim</i> of at least 70%; or d) An 'FSC Mix Credit' claim. Note: Regarding clause (a), see FSC-DIR-40-004 (Advice 40-004-03) allowing labeling of <u>registered</u> chip/fiber based products with at least 50%, applicable until the end of 2015.</p>	
<p>Findings: The company responsible person is aware of the requirements that all described in the company FSC Manual (Exhibit 1, chapter 10.2.1) however no labeling was done yet.</p>	
<p>11.2.2 Products from <i>FSC Mix product groups</i> under a percentage system can be labeled with the FSC 'Mix' label if their applicable <i>percentage claim</i> is at least 70%: Note: See FSC-DIR-40-004 (Advice 40-004-03) allowing labeling of <u>registered</u> chip/fiber based products with at least 50%, applicable until the end of 2015.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/></p>
<p>Findings:</p>	
<p>11.2.3 Products from <i>FSC Mix product groups</i> under a credit system can be labeled with the 'FSC Mix' label if there is sufficient <i>FSC credit</i> available in the <i>credit account</i> for the <i>product group</i>: Note: The respective product volume or weight shall be deducted from the FSC <i>credit account</i> once the products are labeled.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/></p>
<p>Findings:</p>	
<p>11.3 FSC 'Recycled' Label</p>	
<p><input type="checkbox"/> Check if section is not applicable (Certificate scope does not include FSC Recycled labeling)</p>	
<p>11.3.1 Products from <i>FSC Recycled product groups</i> under a transfer system can be labeled with the FSC 'Recycled' label if the identified <i>FSC claim</i> for the outputs is one of the following: c) An 'FSC Recycled' <i>percentage claim</i> of at least 85%; or d) An 'FSC Recycled Credit' claim.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/></p>
<p>Findings: The company responsible person is aware of the requirements that all described in the company FSC Manual (Exhibit 1, chapter 10.2.2) however no labeling was done yet.</p>	
<p>11.3.2 Products from <i>FSC Recycled product groups</i> under a percentage system can be labeled with the FSC 'Recycled' label if their applicable <i>percentage claim</i> is at least 85%: Note: FSC Recycled products require the exclusive use of <i>reclaimed material inputs</i>.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/></p>
<p>Findings:</p>	
<p>11.3.3 Products from <i>FSC Recycled product groups</i> under a credit system can be labeled with the FSC 'Recycled' label if there is sufficient <i>FSC credit</i> available in the <i>credit account</i> for the <i>product group</i>: Note 1: The respective product volume shall be deducted from the FSC <i>credit account</i> once the products are labeled. Note 2: FSC Recycled products require the exclusive use of <i>reclaimed material inputs</i>.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/></p>
<p>Findings:</p>	

Part IV: Supplementary Requirements

12. Outsourcing

Check if Organization will not/does not outsource processing/handling for FSC product groups.

See separate report checklist for outsourcing requirements and findings, if applicable.

Appendix C: STANDARD CHECKLIST (Trademark Use)

1 Trademark Activity during Audit Period

N/A for initial assessments or audit period without trademark use

2 Standard Checklist

The following section summarizes the Organization's conformance with FSC and Rainforest Alliance trademark requirements. Trademarks include the Forest Stewardship

Council and Rainforest Alliance organization names, acronyms (FSC), logos, labels and seals. This checklist is directly based on the FSC trademark standard (FSC-STD-50-001 *Requirements for use of the FSC Trademarks by Certificate Holders* (version 1-2). References to the specific FSC standard requirement numbers are included in parenthesis at the end of each requirement. (Rainforest Alliance Certified™ Seal = RAC seal).

Standard Requirement	
General	
1.1 Organization shall have procedures in place that ensure all on-product and promotional FSC/Rainforest Alliance trademark use follows the applicable policies: [Exhibit Required]	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: Company's procedures include a section about usage of FSC trademarks and they doesn't plan to use Rainforest Alliance trademarks (Exhibit 1 section 10).	
1.2 Organization shall have procedures in place and demonstrates submission of all FSC/Rainforest Alliance claims to NEPCo for review and approval prior to use, including (1.16): a) On-product use of the FSC label/RAC seal; b) Promotional (off-product) claims that include the FSC trademarks ("Forest Stewardship Council", "FSC", checkmark tree logo) and/or the Rainforest Alliance trademarks (names and seal).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: Company has procedures in place for submission of all FSC trademarks or review and approval prior to use. (Exhibit 1, section 10.1.11) Key personnel is aware of this procedure.	
1.3 Organization shall have procedures in place and demonstrates that all trademark review and approval correspondence with NEPCo is kept on file for a minimum of 5 years (FSC-STD-40-004, 1.4.1, 1.4.2):	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: Company has a procedure in place covering this requirement (Exhibit 1 point 3.3.1). The responsible person is aware about this requirement.	
On-product	
<input type="checkbox"/> Check if section not applicable (Organization does not, and does not plan to apply FSC labels)	
1.4 Organization shall have a secure system in place for labeling products that ensures the following (1.9, 1.10, 2.1, 2.4, 3.0): a) Only those products listed in the FSC product group schedule are FSC-labeled; b) Only those products that meet the eligibility requirements per CoC standard requirements for FSC labeling are FSC-labeled (labels shall not be used for partial claims); c) The applicable FSC label is used per FSC product group.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: Above requirement is included in company's procedures and the organization follows these procedures (Exhibit 1, section 10).	
1.5 If Organization requests certified suppliers to label products with its FSC trademark license code <u>QR</u> if certified buyers request Organization to label with buyer's code, Organization's procedures shall include provisions for (4.5): a) Both buyer and supplier to inform their respective certification bodies of the agreement, with an indication of which CB will be responsible for review and approval; b) Ensuring that the buyer's label only appears on products supplied to that buyer; c) The supplier to maintain and make available data relating to use of the buyer's labels for the auditor's review;	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>

d) Regardless of the approving CB, in all such situations use of the RAC seal shall be approved by NEPCo.	
Findings:	
1.6 If a non-certified buyer requests Organization to FSC-label products under the buyer's brand name and design, Organization procedures shall include provisions for (4.6): a) Informing NEPCo about the labeling proposal with sufficient information for NEPCo to evaluate the arrangement and design; b) The Organization to apply the label after approval is received from NEPCo; c) Maintaining the approval correspondence for the arrangement and label use. Note: Non-certificate holders are not allowed to apply the FSC label themselves.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings:	
1.7 When applicable to the Organization's on-product labeling, the criteria below (1.8 – 1.13) shall be met:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The organization has a procedure in place covering below applicable requirements. The checked on-product label use was correct. (Exhibit No. 1, section 10)	
1.8 The FSC trademark license code assigned by FSC shall be used in the FSC label (1.5).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
1.9 If the FSC trademarks are applied directly to the product with the license code (e.g., heat brands, stencils), the full FSC label design shall be included with the product (e.g., hang tag, sticker, packaging) (4.3).	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
1.10 Organization shall not use the FSC labels or trademarks together with the logos or names of other forestry verification schemes (2.6).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
1.11 The FSC label shall be applied to products in such a way that it is clearly visible (2.3). Note: When normal label placement is not on the side facing the consumer, a copy of the FSC checkmark logo may be applied in a more prominent place.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
1.12 If the FSC label is used on products or packaging where there is risk of confusion between the FSC-certified material and other non-certified materials (e.g., non-certified product in certified packaging or FSC material Mix with alternative materials), the label shall specify the type of certified product (2.2). Notes: • This requirement does not apply to products containing approved minor components. • The product type (i.e., Paper) shall always be specified in the label for printed materials.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
1.13 If the moebius loop is included with the FSC label, it shall include a percentage which reflects the post- and pre-consumer reclaimed content (2.5).	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>

Off-product / Promotional

Check if section not applicable (Organization does not, and does not plan to use the FSC trademarks off-product or in promotional pieces)

Note: promotional use items include advertisements, brochures, web pages, catalogues, press releases, tradeshow booths, stationary templates, corporate promotional items (e.g., t-shirts, mugs, hats, and gifts).

1.14 Has Organization produced, labeled, or sold FSC-certified products during the audit period (7.1):	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings:	
1.15 If Organization has not produced, labeled, or sold FSC-certified products during the audit period, use of the FSC trademarks in general promotion of the Organization shall cease (7.1): Note: This clause applies to <u>general promotion</u> of the Organization. This does not prohibit promotion of products that may be sold as FSC-certified upon request.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings:	
1.16 When applicable to the Organization's promotional / off-product use of the trademarks, the criteria below (1.17 – 1.22) shall be met:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The applicable requirements are incorporated in the company FSC manual (Exhibit 1, chapter 10.6) and the company responsible person is aware of it.	
1.17 If the FSC "promotional panel" is used, the following elements shall be included: FSC checkmark logo, FSC trademark license code, FSC promotional statement, FSC web site address (5.1). Note: the promotional panel is a prescribed layout with a border available to certificate holders on the FSC label generator site.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
1.18 If the FSC trademarks are used for <u>product promotion</u> , Organization shall (1.9, 6.1): a) Limit promotion to products that are certified against FSC standards and eligible for FSC-labeling; b) Include the promotional panel or its elements in a prominent place; c) Include a statement such as "look for FSC certified products" when the products are not all on the same page; d) Include the FSC checkmark logo or "FSC certified" in the product description.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
1.19 In cases where the RAC seal is used (6.2): a) The FSC trademarks shall be similar in size; b) The FSC checkmark tree logo shall be included when the RAC seal is in place.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
1.20 In cases where the FSC trademarks are used with the trademarks (logos, names, and identifying marks) of other forestry verification schemes, NEPCon approval shall be in place (7.2).	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
1.21 Use of the FSC trademarks on document templates (including letterhead, invoices, emails) shall be approved by NEPCon to ensure correct usage (7.3, 7.4, 7.5). Note: general promotion shall not be included on business cards, i.e., FSC trademarks on business cards shall only be for use of FSC-certified paper (FSC label).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
1.22 The FSC trademarks shall not be used in product brand names, web site domain names, and/or Organization names (1.13).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Appendix D: LIST OF REPORT EXHIBITS

Exhibit	Item
1	Documented Control System (DCS)
2	Product Group Schedule (PGS)
3	Supplier List
4	Policy for the Association of Organizations with FSC signed declaration