



COC REPORT

AD 51-04

FSC-STD-40-004 (Version 2-0)

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| Project Number: | |
| Client: | |
| Country: | |
| Date: | |
| Assessors: | |
| Contacts Job Title: | |
| Name: | |
| Physical Address: | |
| Postal Address: | |
| Landline Tel: | |
| Cellular Phone: | |
| Fax: | |
| Email: | |
| Website: | |

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| FSC Annual Administration Fee (AAF) Size Class | <p>The size class (1 – 6) of the site in terms of annual turnover:</p> <p>class1 < US\$200 000;</p> <p>class 2 US\$200 001 – US\$1 000 000;</p> <p>class 3 US\$1 000 001 – US\$5 000 000;</p> <p>class 4 US\$5 000 001 – US\$25 000 000;</p> <p>class 5 US\$25 000 001 – US\$100 000 000;</p> <p>class 6 > US\$100 000 000)</p> <p>Note: This is based on the total annual forest and wood fibre product turnover of the company and not only on the FSC part of the business.</p> |
| Category | <p>Forest manager, primary processor, secondary processor, agent, broker, etc</p> <p>For Group and Multiple Site certification this information is provided in AD 55-B. State this here where applicable.</p> |
| Approximate Number of Workers | Please list sites and number of workers. |

| Wood Product Categories Purchased | | | | | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|---------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|
| FSC Status | Species | Code | Product Code | Product Group | Approximate Annual Purchases |
| <p>Indicate the status of the material e.g. FSC Pure, FSC Mixed (credit or XX%), FSC Recycled, FSC Controlled or Controlled</p> <p>All materials to be used in FSC products must be listed.</p> <p>Please ensure the client understands the difference between FSC Controlled and Controlled wood</p> | <p>Please use:</p> <p><u>FSC Species Terminology</u></p> <p>and include the <u>Specie code</u></p> <p>FSC-STD-40-004b (Version 1-0) EN **</p> | | <p>Please use:</p> <p>FSC Product Classification</p> <p>FSC-STD-40-004a (Version 1-0) EN - *</p> | <p>The wood product categories (e.g. round wood, pulp wood, sawn timber, kiln-dried sawn timber, MDF, furniture, kitchenware, chips, resin, non-timber forest products, etc) purchased by the site</p> <p>(products must be listed ONE per line)</p> | <p>The approximate total annual quantity (volume, dry weight, or number of pieces as appropriate) of wood and/or reclaimed wood/fibre purchased by the site</p> |
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If this section is not filled out accurately the company cannot sell products that are not listed here as certified. Products that need to be added after certification must be forwarded to SGS within 5 working days.

| Wood Product Categories for Sale as FSC Certified | | | | | |
|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|------|-----------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------|
| FSC Status | Species | Code | Product Code | Product Group | System |
| <p>FSC Pure</p> <p>FSC Mixed</p> <p>FSC Recycled</p> <p>FSC Controlled</p> | <p>Please use:</p> <p>FSC Species Terminology and include the <u>Specie code</u></p> <p>FSC-STD-40-004b</p> | | <p>Please use:</p> <p>FSC Product Classification</p> <p>FSC-STD-40-004a (Version 1-1) EN</p> | <p>For each site within the scope of the certificate a list of the product categories included in the scope of the certificate and <i>available for sale</i> as FSC-certified products (include basic</p> | <p>Transfer System</p> <p>Percentage System</p> <p>Credit system</p> |

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|---------------|---------------------|--|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| FSC Reclaimed | (Version 1-0) EN ** | | description of product – e.g. sawn timber, kiln-dried sawn timber, MDF, furniture, kitchenware, chips, resin, non-timber forest products, etc.) Please indicate one product group per line. (Products must be listed ONE per line) | |
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If this section is not filled out accurately the company cannot sell products that are not listed here as certified. Products that need to be added after certification must be forwarded to SGS within 5 working days.

• - **FSC Product Classification** FSC-STD-40-004a (Version 1-0) EN

** - **FSC Species Terminology** FSC-STD-40-004b (Version 1-0) EN

These documents are available on the FSC web site – www.fsc.org or the direct link.

(link: http://www.fsc.org/en/about/documents/Docs_cent/2.37) or available from SGS Qualifor

A. GUIDANCE ON QUALIFOR REQUIREMENTS

The objective of these requirements is to ensure that any product bearing an FSC label or sold as FSC-certified is produced from material that originates from FSC certified forests, FSC Controlled sources, and/or recycled material.

The checklist is applicable from the point at which a company takes legal possession of material inputs until the point of sale.

Chain-of-custody controls must therefore be implemented at all critical control points in the process under evaluation. Critical control points are those where there is a significant risk of certified materials becoming mixed with uncertified or uncontrolled material under either normal or abnormal operating conditions.

This checklist is applicable to the management and production requirements for Chain of Custody control with respect to sourcing, labelling (where applicable) and sale of products as FSC-certified, thereby providing a range of options for making *FSC claims*.

The checklist is applicable to all *Chain of Custody operations* trading, processing or manufacturing wood based and non-timber forest products from *virgin and/or reclaimed materials* including the primary industry sector (harvesting, pre-processing) or, in the case of recycled materials, reclamation sites, the secondary sector (primary and secondary manufacturing), and the tertiary sector (trading, wholesale, retail, print services).

The standard defines and addresses the basic elements of a Chain of Custody management system:

- Quality management: responsibilities, procedures and records
- Product scope: definition of product groups and outsourcing arrangements
- Material sourcing: material specifications
- Material receipt and storage: identification and segregation
- Production control: control of quantities and determination of FSC claims
- Sales & delivery: invoicing and transport documentation
- Labelling: application of FSC labels on-product and labelling thresholds

It specifies the requirements under each system element that, if successfully implemented, allow *organizations* to sell and label products as *FSC Pure*, *FSC Mixed*, or *FSC Recycled*, or to sell materials as *FSC Controlled Wood*¹.

This standard is applied at the *site* level of *Chain of Custody operations*.

When controlled wood is used in FSC certified products the company must also be audited against the AD 54-C Checklist - Non FSC certified controlled wood.

When recycled fibre is used in FSC certified products the company must also be audited against the AD 54-D - CoC Checklist - Outsourcing Reclaimed Material.

B. SCOPE OF CERTIFICATION

The scope of the evaluation must be confirmed with the client. The scope must cover the Chain-of-Custody from where the company takes ownership (start-point) to where ownership is transferred (end-point). The scope should be a clear description of the certified inputs (certified raw material or product), ownership or physical possession status, transportation, processing, manufacturing, (system must be indicated – transfer, percentage or credit system) labelling and sale or dispatch covered by the evaluation. The scope must refer to the Product Groups schedule and the system for controlling FSC Claims. Reference can be made to RD 14- Guide lines for scope of FSC COC Certificates.

¹ Materials or products sold as *FSC Controlled Wood* may not carry any on-product FSC claims, FSC codes, or the FSC trademarks and are not considered to be FSC-certified.

Example 1: The purchasing of Pine logs on roadside or delivered to the mill manufacturing (credit system) and sales of FSC Pure or FSC Mixed sawn timber.

Example 2: The purchasing of Pine logs on roadside or delivered to the mill manufacturing (Percentage System) and sales of FSC Mixed sawn timber containing at least 70% certified material.

Example 3: Purchasing/obtaining Recycled or Post consumer material from recycle sites for the manufacture (credit system) and sale of recycled paper products as FSC Recycled.

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| Scope: |
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C. COMPANY REPRESENTATIVE

I confirm that the scope indicate above is as required by our company to be reflected on our certificate.

| | |
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| Name: | |
| Position | |
| Signature: | |
| Date: | |

D. IDENTIFICATION OF CRITICAL CONTROL POINTS & CONTROLS

| CCPs | Risk of Mixing | Controls |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>List all CCPs (one per line) - points at which there is the possibility of mixing certified and non-certified material and provide a brief description of the CCP</p> <p>CCPs must include at least the following:</p> <ul style="list-style-type: none"> • Identifying suppliers • Purchase / purchase orders • Receiving • Storing • Processing • Identification of finished products • outsourcing • Labelling and logo approval | <p>Provide an assessment of the risk (Low, medium or high) of mixing at each point</p> | <p>Make an overall statement (Low, medium or high) on controls the company have documented.</p> <p>Describe the controls in place at each of the CCPs that attempt to ensure there is no mixing of certified and non-certified material.</p> <p>For multiple site/group certification, CCPs may occur at member and/or group level</p> |

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| <ul style="list-style-type: none">• Sales orders• Sales documents. | | |
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Risk of Mixing and Controls combine to give a guideline on the risk assessment for the company in determining whether it should be audited 6 monthly (high risk) or annually (low risk) Low risk of mixing combined with High controls equals a low risk company. Medium to high risk of mixing combined with medium to low controls equals a high risk company.

Note: For multiple sites, group schemes or single site certificates with more than 1 site the CCPs for each site visited must be listed.

L1 LEGAL COMPLIANCE

| REQUIREMENTS | FINDINGS |
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| L1.1 Where an assessor finds objective evidence of legal non-compliance, for example in terms of workers' health & safety, a finding must be raised. | |

L2 ON-PRODUCT LABELLING**VISIBILITY AND PLACEMENT OF THE FSC LABEL (FSC-STD-40-201 (VERSION 2.0) FSC ON-PRODUCT LABELING REQUIREMENTS – PARAGRAPH 1.14**

When the FSC trademark is used on -product, prior approval always has to be obtained from SGS QUALIFOR. The client must retain documentary evidence that all trademark use has been approved by SGS QUALIFOR. This will be confirmed during the surveillance visits. (Surveillance or re-evaluation only)

| REQUIREMENTS | FINDINGS |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| L2.1 When finished products are sold as certified, are the labels applied directly to the certified product or its sale packaging or both in form of tag, label, sticker, etc.? In all cases certified companies shall ensure the FSC label is <u>clearly</u> visible on the product. | |

L3 OFF-PRODUCT LABELLING**PROMOTIONAL USE OF THE FSC LABEL (FSC-TMK-50-201 FSC TRADEMARK REQUIREMENTS FOR PROMOTIONAL USE 24 APRIL 2007)**

When the FSC trademark is used off-product, prior approval always has to be obtained from SGS QUALIFOR. The client must retain documentary evidence that all trademark use has been approved by SGS QUALIFOR. This will be confirmed during the surveillance visits. (Surveillance or re-evaluation only)

| REQUIREMENTS | FINDINGS |
|-----------------------------------------------------------------------------------------------|----------|
| L3.1 Off-product use of FSC Trademarks meets FSC requirements as specified in FSC-TMK-50-201? | |
| L3.2 Written approval is available? | |

L4 MANAGEMENT SYSTEM

| REQUIREMENTS | FINDINGS |
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| L4.1 Does the company have the capacity to implement its management system consistently and effectively as described? (STD 20-011 clause 7.3) <ul style="list-style-type: none"> a) The technical resources available (e.g. the type and quantity of equipment); b) The human resources available (e.g. the number of people involved in management, their level of training and experience; the availability of expert advice if required, etc.). | |

SYSTEM UNDER REVIEW

Part 1: Universal Requirements

Part 1 includes the FSC Chain of Custody requirements which apply to all Chain of Custody operations whether Transfer, Percentage or Credit systems.

1. QUALITY MANAGEMENT

1.1 RESPONSIBILITIES

| Requirements | FINDINGS |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1.1.1 The company has appointed one person (or position) as having overall responsibility for the company's compliance with all aspects of this standard. | |
| 1.1.2 All key personnel (employees and contractors) know and understand their specific responsibilities in order to implement all the requirements of this standard? | |

1.2 Procedures

| Requirements | FINDINGS |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1.2.1 Written procedures and/or work instructions, according to the company's size and complexity, are available to ensure implementation of all the elements specified in STD-40-004V2. | |
| 1.2.2 The procedures/work instructions identify the person (or position) responsible for implementing each procedure and/or work instruction together with the qualifications and /or training measures required for its implementation. | |

1.3 Training

| Requirements | FINDINGS |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 1.3.1 The organisation has established and implemented a training plan according to the qualifications and/or training measures as defined for each procedure? | |
| 1.3.2 The organisation keeps records of the training provided to staff in relation to implementation of this standard? | |

1.4 Records and Reports

| Requirements | FINDINGS |
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| 1.4.1 Written procedures are available for maintaining records applicable for the control of the CoC System? Accurate, complete, up-to-date and accessible records and reports covering all aspects of the controls required for the standard are be maintained. The procedures stipulate the documentation required to maintain the CoC system. These records shall include e.g. | |

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| <ul style="list-style-type: none"> <input type="checkbox"/> Purchase orders <input type="checkbox"/> Suppliers invoices <input type="checkbox"/> Suppliers' transportation documents <input type="checkbox"/> Receiving records <input type="checkbox"/> Production records <input type="checkbox"/> Stock records <input type="checkbox"/> Volume summaries of sales <input type="checkbox"/> Records of internal audits and car's raised <input type="checkbox"/> Orders received <input type="checkbox"/> Transportation records to purchaser <input type="checkbox"/> Invoices <input type="checkbox"/> Monthly summaries <input type="checkbox"/> Records for controlled wood <input type="checkbox"/> Records of Trademark approvals <input type="checkbox"/> Volume summaries of purchases <input type="checkbox"/> Training records | |
| <p>1.4.2</p> <ul style="list-style-type: none"> a) Retention times of at least five (5) years are specified for all relevant documents and records. b) Records must be legible and easily available. c) What systems of storing these records are used? d) How often are electronic records backed-up and are they stored off site? | |

2. SCOPE OF CHAIN OF CUSTODY SYSTEM

2.1 Product Groups

| Requirements | FINDINGS |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>2.1.1</p> <p>The organisation has established FSC product groups for all products that will be sold with FSC claims and maintains an up-to-date and publicly available FSC Product group list with the following information:</p> <ul style="list-style-type: none"> c) Specification of the product group as FSC Pure, FSC Mixed, FSC Recycled or FSC Controlled Wood. d) Product types according to the FSC classification. e) Species according to the FSC terminology used as inputs to the product group, if species is commonly used to designate the product characteristics e.g. Pine sawn timber. | |
| <p>2.1.2</p> <p>The organisation has specified for each product group the following:</p> <ul style="list-style-type: none"> a) The material categories used as input. b) The control system for making FSC claims i.e. Transfer, percentage or credit system. c) The sites involved in management, production storage, sale etc. | |
| <p>2.1.3</p> <p>For product groups where a percentage or credit system based on claim periods is used, the organisation has ensured that all included products share similar specifications in relation to:</p> <ul style="list-style-type: none"> a) Quality of inputs. b) Conversion factors. | |

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| c) Check the product groups to see if they comply with the above. Please state conversion factors here. | |
| 2.1.4 The company's FSC CoC control system (policies, systems, procedures, work instructions, etc.) are sufficient to ensure that all products specified on the company's FSC product group schedule meet all of the requirements of this standard at all times. | |

Has the client been informed that SGS QUALIFOR must be notified immediately of any future changes in company systems pure/mixed products or product groups? Note that SGS QUALIFOR Head Office prior to those changes being implemented must approve any proposed changes to or extensions of the certificate scope.

2.2 Outsourcing

| Requirements | Findings |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 2.2.1 Does the organisation follow the requirements specified in Part IV, Section 12 of this standard for any outsourced activities covering products included within the FSC Product group list | |

3. MATERIAL SOURCING

3.1 Input specifications

For the purposes of FSC CoC control and on-product labelling, the company must adopt and use the definitions of wood, fibre or other materials (e.g. FSC-pure, FSC-mixed, post-consumer reclaimed wood, etc.) as specified.

| Requirements | FINDINGS |
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| 3.1.1 All wood used in the manufacture of any FSC product group are from one or more of the following categories: <ul style="list-style-type: none"> • FSC-pure • FSC-mixed • FSC-recycled • FSC-controlled • post-consumer reclaimed • other reclaimed • controlled | |
| 3.1.2 All inputs are categorized by their material category for all product groups? Only eligible inputs are used? (<i>Virgin and reclaimed material input that is eligible to enter a specific FSC product group depending on its material category.</i>) | |

3.2 Supplier Validation

Specifications for FSC-certified wood

| Requirements | FINDINGS |
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| 3.2.1 Written specifications for the purchase of all FSC-certified material and an up-to-date suppliers list are available? The following requirements are included: <ul style="list-style-type: none"> a) The company supplying FSC-certified material is in possession of a valid FSC CoC, FM/CoC or Controlled wood certificate issued by an FSC-accredited | |

| <p>certification body.</p> <p>b) The material to be supplied is identified as FSC-pure, FSC-mixed or FSC Controlled wood.</p> <p>c) The material to be supplied is covered by the scope of the supplying company's FSC certificate</p> <p><u>Notes:</u></p> <p>Buyer to confirm. Possession of a certificate does not guarantee that all of a supplying company's products are FSC-certified.</p> <p>The transport documentation and invoices issued for the FSC-certified material must quote the supplying company's FSC-certificate number or Controlled Wood code.</p> | |
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| Requirements | Findings |
| 3.2.2 Has the supplier's certificate been verified by using www.fsc-info.org ? | |

3.3 Purchase of Non – Certified material

| Requirements | Findings |
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| 3.3.1 For controlled wood purchases the company shall comply with the requirements of FSC STD 40-005 V2: Standard for Company Evaluation of FSC Controlled Wood. Does the company use Controlled Wood? | |
| Requirements | Findings |
| 3.3.2 Does the company purchase non certified reclaimed material? If so the company must comply with FSC STD 40-007 FSC Standard for Sourcing Reclaimed Material for Use in FSC Product groups or FSC Projects. | |

3.4 Generating Raw Material on Site

| Requirements | Findings |
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| <p>3.4.1 Does the Organisation generate input material for an FSC product Group at their own site? Are the material category identified and if applicable the associated percentage claim or credit claim as follows;</p> <p>a) Material produced during the process of primary manufacture (sawdust, chips etc.) of another product, from the same input, shall be considered as belonging to the same material category as the input from which it was co- produced i.e. FSC Pure, mixed etc.</p> <p>b) Material produced during the process of secondary manufacture (or a downstream industry source where the material has not been intentionally produced) is unfit for end use and is not capable of being re-used on – site in the same manufacturing process that generated it shall be considered as belonging to the same material category as the input from which it was derived (FSC Pure or Mixed) or as pre- consumer reclaimed material (where different input categories were used in the manufacturing process and the content of the material</p> | |

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| | cannot be identified) | |
| 3.4.2 | The organisation classifies mixtures of different virgin <u>or</u> reclaimed material when the proportions of the different inputs cannot be identified by the material category and, if applicable, for percentage or credit claims these shall be for the lowest FSC or post consumer input per input volume. Are these identified and is the lowest input claim used? | |
| 3.4.3 | Material mixtures of FSC-certified, controlled and/or reclaimed material where the proportions of the different inputs cannot be identified are classified as controlled material. Are there material mixtures that cannot be identified? Have they been reclassified and separated? | |

4. MATERIAL RECEIPT AND STORAGE

4.1 Identification of Input

| Requirements | Findings |
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| <p>4.1.1 On receipt of material and before further use or processing the supplier invoices and supporting documentation must be checked for the following.</p> <ul style="list-style-type: none"> a) The supplied material quantities and quality are the same as that stipulated on the documentation. b) The material category and, if applicable, the associated percentage or credit claim is stated for each product or the total products. c) The suppliers FSC Chain of Custody or FSC Controlled Wood code is quoted for the material supplied with FSC claims. | |

4.2 Segregation

| Requirements | Findings |
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| <p>4.2.1 Material inputs for use in FSC Product groups are clearly identifiable by segregation or identification? Is segregation practised and are the different product groups identifiable?</p> <p>or, if identical inputs are used for more than one FSC <i>product group</i>, by their associated FSC <i>claim</i></p> | |

4.3 Precautions for Labelled Material

| Requirements | Findings |
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| <p>4.3.1 For materials received with an FSC Label the following are complied with:</p> <ul style="list-style-type: none"> a) Material that will be further processed shall be cleared of any labels or segregation marks before sale. b) Material that shall be sold unchanged shall be checked by the organisation for being correctly labelled according to its FSC Material Category unless the organisation does not gain physical possession of the material. | |

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| 4.3.2 Materials that are received with labels from other forestry conformity assessment schemes i.e. PEFC, AFS etc. are cleared of any such labels before sale with an FSC claim | |
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5 Volume Control

5.1 Conversion Factors

| Requirements | Findings |
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| 5.1.1 For each product group the organization has identified: <ul style="list-style-type: none"> • the main processing steps involving a change of material volume or weight and • specify the conversion factor(s) for each processing step or, • if not feasible, for the total processing steps. The company identifies the conversion factor for each product group. | |
| 5.1.2 The methodology used for calculating the conversion factors is identified and recorded. These conversion factors are kept up to date. | |

5.2 Material Balances

| Requirements | Findings |
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| 5.2.1 For each product group accounting records are established to ensure that at all times the quantities produced and sold with FSC claims are compatible with the FSC inputs from different material categories, percentage or credit claims and the product group conversion factor. Are these records available and up to date? The following information is required: For inputs and outputs: a) Invoice references. b) Quantities (by volume or weight). For Inputs: c) Material category and if applicable percentage or credit claims. For outputs d) FSC claim. e) Information to identify the product item on invoices. f) Applicable claim period or job order Information to identify the product item on invoices. | |
| 5.2.2 For each product group the organization prepared annual volume summaries providing quantitative information for each material category received/used and product type produced/sold, as follows: a) inputs received; b) inputs used for production (if applicable); c) inputs still in stock; d) outputs still in stock; | |

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| e) outputs sold. | |
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5.3 Determination of FSC claims

| Requirements | Findings |
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| <p>5.3.1 For each claim period or job order the appropriate FSC claim is made according to the control systems specified for each product group. E.g.</p> <p>a) <i>transfer system</i> (Part II, Section 7): applicable to all <i>product groups</i>;</p> <p>b) <i>percentage system</i> (Part II, Section 8): applicable to <i>FSC Mixed</i> and <i>FSC Recycled product groups</i>;</p> <p>c) <i>credit system</i> (Part II, Section 9): applicable to <i>FSC Mixed</i> and <i>FSC Recycled product groups</i>.</p> <p><u>Note</u> for FSC Pure the Transfer system shall be applied.</p> | |
| <p>5.3.2 For the percentage or credit system the organisation carries out calculations of input percentages for each product group <u>for each single site</u>.</p> | |

6 Sales and Delivery

6.1 Identifications of outputs sold with FSC claims

| Requirements | Findings |
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| <p>6.1.1 The organisation ensures (procedures and training) that invoices for products sold with FSC claims include the following information:</p> <p>a) Name, contact detail and address of the organisation.</p> <p>b) Name and address of the customer.</p> <p>c) The date when the document was issued.</p> <p>d) A description of the product.</p> <p>e) The quantity of the products sold.</p> <p>f) The organisations FSC Chain of Custody number or Controlled Wood code.</p> <p>g) if separate transport documents are issued, information sufficient to link the invoice and related <i>transport documentation</i> to each other.</p> | |
| <p>6.1.1.1 There is a clear indication of each FSC claim for each product or the total products. E.G.:</p> <p>a) "FSC Pure" for products from <i>FSC Pure product groups</i>;</p> <p>b) "FSC Mixed x%" where 'x' represents the applicable <i>percentage claim</i> for products from <i>FSC Mixed product groups</i> under a <i>percentage system</i>;</p> <p>c) "FSC Mixed Credit" for products from <i>FSC Mixed product groups</i> under a <i>credit system</i>;</p> <p>d) "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>e) "FSC Recycled Credit" for products from <i>FSC</i></p> | |

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| <p style="text-align: center;"><i>Recycled product groups under a credit system;</i></p> <p>f) "FSC Controlled Wood" for products from <i>FSC Controlled Wood product groups</i> or for products from <i>FSC Mixed product groups</i> that will not be sold as FSC-certified.</p> | |
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NOTE: For supplies of *finished products* that meet the labelling thresholds specified in Section 6.1.2, the *organization* may omit the percentage or credit information in sales and *transport documentation*. In this case, however, the material has lost its information on *FSC* or *post-consumer input* for subsequent customers and therefore may not be further re-sold with *FSC claims*.

| Requirements | Findings |
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| 6.1.2 If the invoice is not included with the transport documentation does the transport documentation reflect the relevant information in 6.1.1 above? | |
| 6.1.3 Does organisation selling semi finished or finished components with minor components exceeding 1% of the product volume or weight and which are exempt from normal chain of custody control and labelling provide such information in invoices, transport documentation or supplementary letters? See also Section 13 on Minor Components. | |

6.2 Labelling of Products sold with FSC claims

| Requirements | Findings |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 6.2.1 Are products sold with FSC labels covered by invoices and/or transport documentation reflecting the corresponding information about the FSC claim? | |
| 6.2.2 Products sold with FSC labels and claims do not carry any labels from other forestry conformity assessment schemes. Also see Part III Requirements for Labelling. | |

6.3 Supplying FSC Controlled Wood

| Requirements and Findings | |
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| 6.3.1 Are organisations supplying/selling FSC Controlled wood in compliance with Part 4 of FSC-STD-40-005 V2 FSC Standard for Company Evaluation of FSC Controlled Wood? If the company supplies/sells Controlled Wood please respond here and fill out the applicable section. | |

PART II SYSTEMS FOR CONTROLLING FSC CLAIMS

Part II presents the three systems for making FSC claims on outputs. Organisations shall choose one for each product group. Note that a company can use *more* than one system simultaneously.

Section 7: Transfer System

Section 8: Percentage System.

Section 9: Credit System.

7 Transfer System

The transfer system is used for trading activities relating to finished products and for the production of FSC Pure product groups. In addition it can also be used for other FSC Product groups in the following situations:

- FSC Mixed Product groups:
 - Mixtures of FSC Pure and FSC Mixed inputs
 - Exclusive use of FSC Mixed inputs
- FSC Recycled product groups:
 - Exclusive use of FSC Recycled and/or post-consumer reclaimed material.
- FSC Controlled Wood Products.

7.1 Specification of claim periods or job orders.

| Requirements | Findings |
|----------------------------------------------------------------------------------------------------------------------------------|----------|
| 7.1.1 For each product group the organization specifies claim periods or job orders for which a <u>single</u> FSC claim is made. | |

NOTE: The minimum length of the claim period shall be the length of time to complete a batch run including receipt, storage, processing, labelling and sale of the output product.

7.2 Inputs with identical FSC claims

| Requirements | Findings |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 7.2.1 Do the organization use claim periods or job orders in which inputs belong to only one material category that carries an identical FSC claim and are the output claims corresponding with the input claim? I.e. FSC Pure = FSC Pure claim. | |

NOTE: If the input consists of 100% post consumer reclaimed material the output claim shall be FSC Recycled 100%

7.3 Inputs with different FSC claims

| Requirements | Findings |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 7.3.1 For claim periods or job orders in which the inputs of different material categories or percentage claims/credit claims are mixed then the lowest FSC or Post consumer input per input volume is used as the FSC output claim. | |

NOTE: *Inputs* with an 'FSC Mixed Credit' claim or an 'FSC Recycled Credit' claim shall be considered as having a lower standing than inputs with an 'FSC Pure' or an 'FSC Recycled 100%' claim, respectively.

8 Percentage System

The percentage system can be used for FSC Mixed and FSC Recycled product groups. It is not applicable for trading activities related to finished products and can only be applied on a level of a single site

8.1 Specification of claim periods or job orders.

| Requirements | Findings |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 8.1.1 For each product group the organisation specifies claim periods or job orders for which a single FSC Percentage claim is made. State the product groups and their claim periods here. | |

8.2 Determination of FSC and Post consumer input.

| Requirements | Findings |
|----------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 8.2.1 For FSC Mixed/Recycled inputs, the organization uses the percentage or credit claim stated on the supplier invoices to determine the input claims. | |

NOTE: Material supplied with a *credit claim* shall be used by its full quantity as *FSC input* or *post-consumer input*, respectively.

8.3 Calculation of the input percentages

| Requirements | Findings |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>8.3.1 The following formula is used to calculate and record the input percentage for each claim period or job order</p> $\%_{input} = \frac{Q_{FSC} + Q_{post-consumer}}{Q_{total}} \times 100$ <p> $\%_{input}$ = input percentage Q_{FSC} = quantity of <i>FSC input</i> $Q_{post-consumer}$ = quantity of <i>post-consumer input</i> Q_{total} = total quantity of <i>virgin material</i> and reclaimed material inputs </p> | |
| <p>8.3.2 For each product group input percentages are calculated on:</p> <ol style="list-style-type: none"> The input to the same claim period (old batch system) The input to a specified number of previous claim periods (rolling average percentage) These calculations were confirmed during the audit as correct? | |

NOTE: *FSC claims* based on rolling average calculations can only be made once the specified number of previous *claim periods* has been completed since the setup of the *product group* under a *percentage system*.

| Requirements | Findings |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 8.3.3 The time period over which the <i>input percentage</i> is calculated does not exceed 12 months, unless otherwise warranted by nature of the business and approved by the FSC-accredited certification body. | |

8.4 FSC Claims for outputs

| Requirements | Findings |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>8.4.1 The total output of a claim period from <u>FSC Mixed product groups</u> may be sold if the output from <u>FSC Mixed product groups</u> with a percentage claim is identical or lower than the calculated input percentage.</p> <p>NOTE: if all of the input percentage is 80% then all (100%) of the output may be sold with an FSC Mixed 80% claim.</p> | |
| <p>8.4.2 The total output of a claim period from <u>FSC Recycled product groups</u> may be sold if the output from <u>FSC Recycled product groups</u> with a percentage claim is identical or lower than the calculated input percentage.</p> | |
| <p>8.4.3 The portion of the output of a claim period that has not been sold with an FSC percentage claim may be sold as Controlled Wood (if the sales of controlled wood are included in the scope of the certificate).</p> | |

8.5 Promotion of Products

| Requirements | Findings |
|-----------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>8.5.1 There are written specifications that when products do not meet the thresholds for labelling, FSC trademarks are not used.</p> | |

9 Credit System

The credit system can be used for FSC Mixed and FSC Recycled product groups. It is neither applicable for print processes nor for trading activities related to finished products. It can only be applied on the level of a single site

9.1 Specification of Claim Periods

| Requirements | Findings |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>9.1.1 For each product group, the organisation has set up and maintains an FSC credit account with specified claim periods of up to 3 months according to which additions and deductions are recorded.</p> | |

9.2 Determination of FSC and post consumer input.

| Requirements | Findings |
|-------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>9.2.1 For FSC Mixed/Recycled inputs the percentage or credit claim on invoices is used to determine the quantities used in inputs.</p> | |

NOTE: Material supplied with a credit claim shall be used by its full quantity as FSC input or post consumer input respectively.

9.3 Adding FSC Credit to the credit account

| Requirements | Findings |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>9.3.1 The converted quantity (volume or weight) of FSC and Post consumer inputs is added to the credit account using the conversion factors specified for each component of the product group.</p> | |
| <p>9.3.2 The FSC credit is added to the credit account after the organisation has gained legal ownership and the material category has been verified and <i>before</i> the material enters the</p> | |

| | |
|------------------------------------------------------|--|
| production process. | |
| Could the calculations be verified during the audit? | |

9.4 Withdrawing FSC Credit from the credit account.

| Requirements | Findings |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 9.4.1 The organisation deducts the quantity sold and/or labelled as FSC Mixed or FSC recycled from the available FC Credit in the product group credit account. Could the calculations be verified during the audit? | |
| MA | |
| SA-01 | |
| SA-02 | |
| SA-03 | |
| SA-04 | |

9.5 Credit Account Management

| Requirements | Findings |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 9.5.1 The organisation ensures that the FSC Credit account is never overdrawn and that records of the remaining FSC Credit are clearly visible to all relevant staff and are maintained in an updated condition at all times. | |
| 9.5.2 The organisation does not accumulate more FSC credit in the credit account than the sum of new FSC credit that has been added during the previous 12 months. Any FSC credit that exceeds this total new FSC credit is deducted at the beginning of each new claim period from the credit account. | |

9.6 FSC Claims for outputs

| Requirements | Findings |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 9.6.1 At any time the organisation can sell material from FSC Mixed Product groups with a credit claim up to the total FSC Credit available in the credit account. How is this controlled? | |
| 9.6.2 At any time the organisation may sell material from FSC Recycled product groups with a credit claim up to the total FSC Credit available in the credit account. How is it controlled | |
| 9.6.3 The organisation supplies as FSC Controlled Wood the portion of the output volume that has not been sold as FSC Mixed or FSC Recycled material providing that a corresponding FSC Controlled Wood account is maintained. How is it controlled? (The sales of controlled material must be included in the scope of the certificate.) | |

PART III: Labelling

Part III contains the requirements and percentage thresholds for using the FSC labels on product.

10 General Labelling Requirements

There are three categories of FSC on-product labels:

- a) FSC-pure label;
- b) FSC-mixed label;
- c) FSC-recycled label.

Has the client been informed that on and off-product labels must be approved by SGS QUALIFOR before use? Do they understand that if use is NOT approved, then labels/packaging/brochures may have to be withdrawn at their own cost? Do they understand that they must retain documentary evidence that all trademark use has been approved by SGS QUALIFOR and that this evidence must be available for inspection at surveillance visits?

10.1 Application of FSC Labels

| Requirements | Findings |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 10.1.1 When applying an FSC on-product label the following is ensured: <ol style="list-style-type: none"> a) Products are only FSC Labelled if they comply with all the applicable requirements of this standard (FSC STD 40-004 V2) b) Products are labelled in compliance with FSC-STD-40-201: FSC on product labelling requirements | |

11 Eligibility for Labelling

11.1 FSC 100% Label

| REQUIREMENTS | Findings |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 11.1.1 All products from <i>FSC Pure product groups</i> can be labelled with the FSC '100%' label. How does the company ensure no mixing occur? Can certified output be traced back to the certified input? | |

11.2 FSC Mixed Source Label

| Requirements | Findings |
|-----------------------------------------------------|----------|
| 11.2.1 Products from FSC Mixed Product Groups under | |

NOTE: Products sold under the threshold system may be sold under an FSC Mixed sources claim as 70% Mixed Sources for Solid wood or Chip and Fibre products or (Chip and Fibre products under the 50% Mixed Sources claim until 31st December 2009. See FSC Advice Note "Transitory requirement for Chain of Custody control and labelling")

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|--------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| | <p>a transfer system can be labelled with the FSC Mixed Sources label if the identified FSC Claim for the outputs is one of the following:</p> <p>a) an FSC Mixed Percentage Claim of at least 70%</p> <p>b) an FSC Mixed Credit claim</p> | |
| 11.2.2 | <p>Products from FSC Mixed Product groups under a percentage system can be labelled with the FSC Mixed Sources label if their applicable percentage claim is at least 70% (or 50% for chip and fibre products until 31st December 2009).</p> | |
| 11.2.3 | <p>Products from FSC Mixed Product groups under a credit system can be labelled with the FSC Mixed Sources label if there is sufficient FSC credit available on the credit account for that particular product group. NOTE: The respective volume of product volume or weight is deducted from the FSC Credit account <i>after</i> the products are labelled.</p> | |

11.3 FSC Recycled Label

| Requirements | Findings |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>11.3.1 Products from FSC Recycled product groups under a transfer system are labelled with the FSC Recycled label if the identified FSC Claim for the outputs is one of the following:</p> <p>a) an FSC Recycled percentage claim of at least 85%* or</p> <p>b) an FSC Recycled Credit claim</p> | |
| <p>11.3.2 Products from FSC Recycled product groups under a percentage system are labelled with the FSC Recycled label if their applicable percentage claim is at least 85%.</p> | |
| <p>11.3.3 Products from FSC Recycled product groups under a credit system are labelled with the FSC Recycled label if there is sufficient FSC credit available on the credit account for that product group.</p> | |

PART IV: Supplementary Requirements

12 Outsourcing

NOTE: Companies that outsource work on a flexible basis to any one of a number of potential contractors may apply for inclusion of the outsourced process within the scope of their FSC Chain of Custody certificate.

12.1 Pre – conditions for Outsourcing

| Requirements | Findings |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>12.1.1 Companies may include outsourcing in the scope of their certificate if they comply with the following:</p> <ul style="list-style-type: none"> a) Legal ownership of all input material that is to be included in the output process is retained by the certified company. b) Legal ownership of the materials is not relinquished during outsourcing. c) There is an agreement or contract that covers the outsourced process between the company and contractor for the process. Within this contract it is stated that SGS or FSC may audit the outsourcing contractor as part of their normal Chain of Custody checks. d) The company has a documented control system for the outsourcing process with explicit procedures and which are shared with the outsourcing contractor. | |

Note: It is not necessary for the company to retake physical repossession of the finished outsourced product.

12.2 Maintaining Traceability and Paper Trails

| Requirements | Findings |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>12.2.1 The companies control system ensures that :</p> <ul style="list-style-type: none"> a) All material used for the production of FSC Certified material is tracked and controlled and is not mixed or contaminated with any other material during the outsourced processing. b) Records of inputs, outputs and delivery documentation associated with all FSC Material which is processed or produced under the outsourcing agreement are kept by the outsourcing company. | |

12.3 Records

| Requirements | Findings |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>12.3.1 The company has recorded all the names and contact details of the outsourcing companies used for the outsourcing and processing of FSC Certified materials. (Please complete Appendix E)</p> | |
| <p>12.3.2 The company has informed SGS of any outsourcing agreements or processing prior to any outsourcing taking place.</p> | |

12.4 Invoicing

| Requirements | Findings |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>12.4.1 The company issues the final invoice for the processed material following outsourcing.</p> <p>The invoice states the certified company's FSC certification number.</p> <p>Note: If the company does not issue the final invoice the material is not sold as certified material.</p> | |

12.5 Labels and Claims

| Requirements | Findings |
|---------------------------------------------------------------------------------------------------|----------|
| <p>12.5.1 The company ensures that only labels covered by the outsourcing agreement are used.</p> | |

12.6 Promotion

| Requirements | Findings |
|-----------------------------------------------------------------------------------------------------------------|----------|
| <p>12.6.1 The company ensures that the outsourcing company does not use FSC Trademarks for promotional use.</p> | |

12.7 Preclusion of sub contracting

| Requirements | Findings |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>12.7.1 The company ensures that the outsourcing company does not itself outsource work to another company outside of the agreement .i.e. work may not pass from one outsourced contractor to another under the agreement.</p> | |

13 Minor Components

NOTE: In justified cases the organisation may use inputs which cannot be positively identified as eligible input in order to manufacture minor components of FSC Pure or FSC Mixed assembled products.

13.1 Specification and Volume control

| Requirements | Findings |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>13.1.1 For FSC Pure or FSC Mixed the organisation may specify minor components that can be exempt from the requirements for Chain of Custody control and labelling.</p> <p>Has the company specified the Minor components for use in its products? Is there a list available?</p> | |
| <p>13.1.2 The following are not described as Minor Components or used under this section as minor components.</p> <p>a) Solid Wood veneer used a visible face veneer on top of other materials.</p> <p>b) Components made from species listed in CITES Appendices I, II or III</p> <p>Confirm that the above are not used in the</p> | |

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|--------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| | manufacture of FSC Certified products. | |
| 13.1.3 | The quantity of material entering minor components which have been identified as exempt from the requirements of COC control labelling are less than 5% of the weight or volume of the virgin or reclaimed materials in the manufactured product. | |

13.2 Rationale and Action Plan

| Requirements | Findings |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 13.2.1 For minor components up to 1% of the volume or weight of the virgin or reclaimed materials in the product, the organisation has provided in writing an accurate and up to date justification why the material for the specified components could not be sourced from FSC Certified, Controlled or reclaimed material. | |
| 13.2.2 For minor components between 1% and 5% of the volume or weight of the virgin or reclaimed materials Derogation applications for the use of uncontrolled minor components in FSC assembled products have been submitted to the FSC Policy and Standards Program by SGS on behalf of organizations applying for or holding an FSC COC certificate | |
| 13.2.3 Separate applications have been submitted for each minor component for which derogation is being sought. | |
| 13.2.4 The application has been submitted in writing and all relevant information is provided in English. | |

NOTE: Without a valid derogation, use of uncontrolled material by an organization in *minor components* which constitute more than 1% of the volume or weight of the *virgin and reclaimed materials* in an *FSC Pure or FSC Mixed assembled product* shall prevent the issue of an FSC Chain of Custody certificate or, if the *organization* is an FSC Chain of Custody certificate holder, shall lead to the immediate suspension of the certificate.

13.3 On Product Declaration

| Requirements | Findings |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 13.3.1 The organisation included an on product statement on FSC Labelled products indicating that the product contains components that are not covered by FSC claims and shall specify any visible minor components. | |

The following points are from **FSC-PRO-40-004: Minor components derogation applications**

13.4 Technical Specifications

| Requirements | Findings |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| 13.4.1 The applicant has provided a description of the product(s) that the minor component will be used for. The description includes: <ul style="list-style-type: none"> a) Product type(s) according to the FSC product classification (as listed in FSC-STD-40-004a) b) FSC product group (i.e. FSC Pure or FSC Mixed) c) Use of FSC label (yes/no). | |

| | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|
| <p>13.4.2 The applicant has detailed technical and functional specifications of the minor component in terms of the following aspects:</p> <ul style="list-style-type: none"> a) Common trade name of the minor component (if applicable) b) Function of the minor component within the product; c) Volume/weight of the minor component in total and in relation to the overall volume or weight of the virgin and reclaimed materials in the product; d) used for/in the minor component; e) Quality of input materials (grade, sort); f) Dimensions of the minor component. g) The applicant has provided a photograph or a technical drawing of the minor component | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|

13.5 Market analysis and material demand

| Requirements and Findings | Findings |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>13.5.1 The applicant has carried out an analysis of the relevant market supply of virgin and/or reclaimed materials suitable for use in the production of the specified minor component. This analysis covered the following aspects:</p> <ul style="list-style-type: none"> a) Available supply in terms of offered quantities; b) Supplier range and location; c) Material category (FSC-certified, controlled and/or reclaimed material). <p>NOTE: According to the scale of the applicant's business activities this analysis shall consider the locally, regionally, or globally available supply of FSC-certified, controlled and/or reclaimed material suitable to replace the uncontrolled material used for the minor component.</p> | |
| <p>13.5.2 The applicant has indicated its annual material demand for the minor component and demonstrated that this demand cannot be met by quantities of FSC-certified, controlled and/or reclaimed materials available on the relevant markets.</p> <p>NOTE: The applicant has explained in particular the reasons why material used for the minor component cannot be sourced or assessed as controlled material.</p> | |

13.6 Undertaken and Planned Activities

| Requirements and Findings | Findings |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>13.6.1 The applicant has explained its undertaken activities to source materials for the specified minor component as FSC-certified, controlled and/or reclaimed material.</p> | |
| <p>13.6.2 The applicant has stipulated an action plan describing the following:</p> <ul style="list-style-type: none"> a) Annual targets for the reduction of | |

| | |
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| <p>uncontrolled material used for the specified minor component</p> <p>b) Activities to be carried out in order to reach the specified annual targets.</p> | |
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13.7 Monitoring and reporting

| Requirements | Findings |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| <p>13.7.1 The applicant has prepared annual reports on the progress being made towards the targets set out in the action plan. The annual reports were made available to SGS and also to the FSC Policy and Standards Program upon request.</p> | |

End of Checklist