

Report (FSC Chain of Custody)

ARS 11.6.1

Project Chiyoda Europa NV
Report No 816735.FSC.COC.CUCRPT-2023-1-S. L.
Language English
Audit Type Surveillance audit

Client Info

Project Chiyoda Europa NV
Client number 816735
Relation ID 75616
Name contact person Inge Vanbockrijck
Address organization Henry Fordlaan 37
Poort Genk 5870, B-3600, Genk, Belgium
Telephone 0032 89610713
Mobile
Fax
e-mail I.Vanbockrijck@CHIYODA.BE
Type of certificate Single Multi-site Group One-time project certification Continuous project certification
Standards used FSC-STD-40-003 V2-1 Multisite FSC-STD-40-006 V2-0 Project Certification
 FSC-STD-40-004 V3-0 CoC Standard FSC-STD-40-007 V2-0 Recycled
 FSC-STD-40-005 V3-1 Controlled Wood FSC-STD-50-001 V2-0 Trademark
 FSC-STD-40-004 V3-1 CoC Standard FSC-STD-50-001 V2-1 Trademark
Date of issue of certificate 20-09-2021
Certificate registration code CU-COC-816735
Date audit 14-09-2023 till 14-09-2023
No of days 1
Name of auditor(s) Mr Sibe Laureys
Qualification of Auditor CUC approved chain of custody lead auditor with years of auditing experience. Having professional background in with a and having successfully completed Lead Auditor Training.

Report finalized 10-10-2023

Certificate issued by: Control Union Certifications
Address: Meeuwenlaan 4-6
8011 BZ Zwolle
Telephone: 0031 (0) 38 426 0100
Fax: 0031 (0) 38 423 7040
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Website: certification.controlunion.com
Certifier (contact person) Ms.S De Schrijver



The mark of
responsible forestry

1. Methodology

Control Union Certifications (CUC) is an international inspection and certification body and is accredited by the Forest Stewardship Council (FSC) to carry out audit and certification according to the CUC Forestry Standards.

CUC performs inspection and certification in the fields of FSC, organic production, input, sustainable textile production, Organic Exchange, GLOBALGAP, HACCP, BRC, GMP and GTP. CUC is also accredited by the Dutch Council of Accreditation (RVA) on the European quality standard EN 45011 for the inspection and certification of CUC Organic program (according to the EU regulation 2092/91) and GLOBALGAP program. When requested a copy of the accreditation certificate can be obtained from CUC.

Audit and certification is carried out in conformity with the procedures as laid down in the Procedure Manual and the program manual for the auditor and certifier. During the audit the qualified CUC auditors use standardised audit forms to record their findings (see Annexes).

Based on the information provided by the auditor and by the client, the certifier reviews and evaluates all information provided and certifies the products when all conditions of the regulations are fulfilled. The result of the evaluation is documented in this report and the applicable Annexes.. Audit work by the auditor and certification by the certifier are clearly separated activities.

2. Report

This report is the result of the findings of a certification evaluation carried out by an independent lead auditor or team of experts representing Control Union Certifications. The purpose of the assessment was to evaluate the compliance of the client with respect to the standards used within the scope of the certificate. The report is made in accordance with standard FSC-STD-20-011 v4-1 (Accreditation Standard for Chain of Custody Evaluations).

The full report can only be reviewed by authorized Control Union and FSC staff.

In case of any complaint or appeal with respect to findings and certification decisions taken by CUC, a dispute protocol and form is available on the CUC website

http://certifications.controlunion.com/publications.aspx?Program_ID=2

and can also be provided on request.

3. Conversion table

Data presented in this report should be in metric system units. If non metric system units are used, the following conversion rates shall be applied.

| Length | |
|----------------------|--------------------|
| Metric | Imperial |
| 25,4 mm = 0,0254 m | 1 inch |
| 1,000 m | 39,37 inches |
| 30,48 cm = 0,3048 m | 1 foot = 12 inches |
| 1,000 m | 3,2808 feet |
| 0,9144 m | 1 yard = 3 feet |
| 1,6093 km = 1609,3 m | 1 mile |
| 1,000 km | 0,6214 mile |

| Area | |
|---|----------------|
| Metric | Imperial |
| 6,45 cm ² = 0,00065 m ² | 1 sq inch |
| 1,000 cm ² | 1,1550 sq inch |
| 0,09290 m ² | 1 sq foot |
| 1,0000 m ² | 10,764 sq foot |
| 0,8361 m ² | 1 sq yard |
| 1,0000 m ² | 1,1960 sq yard |
| 2,5900 km ² | 1 sq mile |
| 1,0000 km ² | 0,3861 sq mile |

| Weight | |
|----------------|-----------------|
| Metric | Imperial |
| 28,350 g | 1 ounce |
| 1 g = 0,001 kg | 0,035274 ounce |
| 0,45359 kg | 1 pound |
| 1 kg | 2,2046 ponds |
| 1,016 ton | 1 long ton |
| 1,000 ton | 0,9842 long ton |

| Volume | |
|----------------------------|-----------------|
| Metric | Imperial |
| 0,02832 m ³ | 1 cbc foot |
| 1,0000 m ³ | 35,315 cbc foot |
| 0,7646 m ³ | 1 cbc yard |
| 1,0000 m ³ | 1,3080 cbc yard |
| 0,568261 l | 1 pint |
| 1 l = 0,001 m ³ | 1,75976 pints |
| 4,546 l | 1 gallon |
| 1 l | 0,21997 gallon |

4. Evaluation process

4.1. Audit Team

Mr. Sibe Laureys

4.2. Duration and justification audit

Expected duration (in hours) 6

Justification

Single certificate

Preparation time (Hours)

Certificate holder (Hours)

Sites

| Site Name | Hours |
|-----------|-------|
| - | - |

Outsourced site

| Site Name | Hours |
|-----------|-------|
| - | - |

Real Audit Duration (in hours) 6

4.3. Description of the evaluation

1. Openingsgesprek
2. Opvolging voorgaande NC's
3. Procedures overlopen
4. Documenten controle
5. FSC fundamentele arbeidsvoorwaarden
6. Rondgang productie
7. Interview diverse medewerkers
8. Gebruik FSC keurmerken
9. Closing gesprek

4.4 What remote auditing techniques have been applied (video, etc)

N/A

4.5 Based on the techniques used did the audit provide you with objective and valid evidence for each and every element

N/A

4.6 People interviewed

Inge Vanbockrijck; FSC verantwoordelijke/ Purchase Manager
Mart boonen; Software Engineer
Raf; Productiemanager
Frank Christopher; Productieplanner
Peter Donders; Preventieadviseur
Steven vanspauwen; Verantwoordelijke Magazijn

4.7 Action to be taken by the organization prior to (re)issue of certificate

N/A

5.1 Non-conformities and Corrective Action Requests

Minor non-conformity:

- it is a temporary lapse, or
- it is unusual/non-systematic, or
- the impacts of the non-conformity are limited in their temporal and spatial scale, and
- it does not result in a fundamental failure to achieve the objective of the relevant FSC Criterion or another applicable certification requirement.

Minor non-conformities shall be corrected within one (1) year (under exceptional circumstances within two (2) years).

Major non-conformity:

A non-compliance shall be considered major if, either alone or in combination with further non-conformities, it results in, or is likely to result in a fundamental failure:

- to achieve the objective of the relevant requirement of the relevant FSC Criterion, or
- in a significant part of the applied management system.

The cumulative impact of a number of minor NC's may represent a fundamental failure or total breakdown of a system and thus constitute a major NC.

Fundamental failure is indicated by non-conformity which:

- continues over a long period of time, or
- is repeated or systematic, or
- affects a wide area and/or causes significant damage, or
- is indicated by the absence or a total breakdown of a system, or
- is not corrected or adequately responded to by the client once identified.

Major non-conformities shall be corrected within three (3) months (under exceptional circumstances within six (6) months).

Major non-conformities are considered as preconditions and therefore must be corrected before a certificate can be issued or re-issued. Minor non-conformances do not prohibit issuing the certificate, but they must be addressed within the given timeframe to maintain the certificate.

The occurrence of five (5) or more major non-conformities in one surveillance audit shall be considered as a total breakdown of the certificate holder's management system and in those cases the certificate shall be suspended

5.1.1. Identified non-conformities during present evaluation

Check if section is not applicable, i.e: no NCs raised during the present evaluation

X

5.1.2. Assessment of non-conformities raised during and after previous audit report

Below an overview is given of the actions taken by the client/certificate holder to correct any NC's identified at previous evaluation or subsequently.

| Nº NC | 538481 | Standard and Requirement | FSC COC-13.3a | Category | major |
|--|---|--------------------------|---------------|----------|--------|
| Date found | 17-08-2022 | Deadline for correction | 15-11-2022 | Status | Closed |
| Description of requirement | Prior to outsourcing activities to a new contractor, the organization shall inform its certification body about the outsourced activity, name, and contact details of the contractor. | | | | |
| Description of non-conformity | <p>De organisatie heeft in zijn procedures vastgelegd dat voor een nieuwe uitbesteder bij Control Union melding wordt gemaakt. De organisatie heeft afgelopen jaar gebruikt gemaakt van een nieuwe uitbesteder (Likora) voor het bedrukken van rollen papier. Hiervan werd geen melding gemaakt aan Control Union.</p> <p>-----</p> <p>FSC Procedures: 5: Uitbesteding, interview FSC verantwoordelijke Bestelling van Chiyoda naar Likora voor bedrukking rollen papier: 1014971 - 11/01/2022 - FSC Mix Credit - COC code ok Uitbestedingsovereenkomst Likora 16/08/2022 Geen bewijs van melding aan Control Union</p> | | | | |
| Evidence received, and analysis of root causes, corrections and corrective actions provided for NC closure | NC gesloten na review van documenten | | | | |

5.3 Certification decision

5.3.1. Statement

The Organization has been (re-)assessed by CUC according to the standard(s) described in Section 6 below. In the opinion of the lead auditor:

The Organization is in continued conformity with the certification requirements (all NC's are closed), and certificate should be maintained.

The Organization is in conformity with the certification requirements, and certificate should be maintained provided that open NC's as mentioned in this report are closed within the given timeframes.

The Organization is NOT in conformity with the certification requirements and certificate should be suspended.

Note: As long as the report has not been finalized and closed by the certifier, the audit conclusions as prepared by the lead auditor are still subject to possible changes.

Once certified, the Organization will be audited at least annually to monitor its continued conformity with all applicable certification requirements. The Organization will also be required to fulfill all the corrective actions (if applicable) within the given timeframes, as mentioned in this report.

5.3.2. Conditions for certification

I the undersigned, being the legal representative of the inspected company, agree with the contents of this report and accept the liability in execution of the instructions given in the report.

5.3.3. Sign off of audit findings

| | |
|-----------|---|
| Name | Inge Vanbockrijck |
| Function | FCS verantwoordelijke/ Purchase manager |
| Date | 14-09-2023 |
| Signature | |

In case CUC does not receive the signed copy of the final report within one month after date of posting, it will be considered as approved. All evidence and documentation necessary for NC closure has to be uploaded in the Client Information System (CIS). In order to access CIS, please enter <http://cis2.controlunion.com> For Relation ID, see front page.

For all other information please use fsc@controlunion.com and/or the following address:

Control Union Certifications

P.O.Box 161

8000 AD ZWOLLE

The Netherlands

Logo approval from Control Union Certifications is required when FSC logo will be used!!!!

Approval requests shall be sent to: logoassessor@controlunion.com

6. Description of the organization

| | |
|--|--|
| 6.1 General background of the organization | <p>Chiyoda Europe NV is marktleider in zijn sector. Ze drukken papieren met een decorprint die verkocht worden over de hele wereld. Hun producten worden toegepast op vloeren, panelen, als behang,...</p> <p>Organisatie heeft het afgelopen jaar geen FSC Controlled Wood aangekocht. De Controlled Wood verkopen van afgelopen jaar zijn gemaakt uit downgrading van FSC Mix Credit materialen op aanvraag van de klant. De organisatie heeft afgelopen jaar al zijn klanten aangeschreven om te vragen/melden dat er enkel nog FSC Mix Credit verkocht kan worden. De organisatie is dus FSC Controlled Wood dit jaar geleidelijk aan het uitfaseren. De organisatie heeft ook nog een kleine stock FSC Controlled Wood materiaal, deze staat geblokkeerd in de opslag en in het ERP systeem. Deze wordt niet meer gekocht als FSC Controlled Wood aan de klant en kan bvb gebruikt worden als testrol.</p> |
| 6.2. Description of the organization's processes | <p>Aanvraag klant - opmaken offerte - order klant - bestelling grondstoffen - ontvangst materialen - opslag - productie - opslag - verzending - facturatie</p> <p>De organisatie werkt met WNL voor de opslag van hun materialen (grondstoffen en afgewerkte rollen). Alle workflows zijn mogelijk. Grondstoffen kunnen van bij Chiyoda of van bij de leverancier komen. Afgewerkte rollen kunnen van bij WNL of van bij Chiyoda verstuurd worden naar de klant. De organisatie heeft een stocklijst van de goederen bij WNL in zijn eigen ERP systeem.</p> <p>De organisatie treedt op als uitbesteder voor bedrijf Trespa, ze bedrukken rollen geleverd door Trespa die FSC Controlled Wood gecertificeerd zijn.</p> <p>Afgelopen jaar heeft de organisatie gebruik gemaakt Likora als uitbesteder voor het bedrukken van rollen voor 1 order. De goederen werden van bij Chiyoda naar de uitbesteder verzonden en werden ook terug naar Chiyoda gestuurd voor verzending naar de klant.</p> |

7. Quantitative information organization/client

7.1 Sites and annual turnover

NOTE: Administrative and manufacturing sites need to be considered separately if administrative sites do the invoicing

| Audit conducted on | Site identifier | Legal and trade name site | Address | Primary Activity | Secondary Activity | Name contact person | Position contact person | Sub-code issued | Additions to CoC Scope | Number of employees (including contractors) | Annual Turnover AAF (of products containing wood or fiber components) | Changed since last audit? |
|---|-----------------|---------------------------|---|--|--------------------|---------------------|-------------------------|---------------------------|------------------------|---|---|---------------------------|
| Yes | 25830 | Chiyoda Europe NV | Address: Henry Fordlaan 37 Poort Genk 5870, B-3600, Genk, BELGIUM Tel. Number: 0032 89610711 Mobile Number: Fax Number: 0032 89613020 E-mail: I.Vanbockrijck@CHIYODA.BE | Printing and related service | | | | | | 165 | \$ 33430906 | Yes |
| Total number of sites in the scope of the certificate | | | 1 | AAF size class as per "FSC-POL-20-005" | | | 5 | Changed since last audit? | | No | | |

7.2. Sites and quantities purchased and sold

| Site identifier (in case of group or multi-site) | FSC Product type | Trade Name | Main Material Category | Changed since last audit? | Quantity purchased | Unit | Quantity sold | Unit | Making or wishing to make FSC claims related to "FSC Controlled Wood" in sales and transport documentation? |
|--|---------------------------|------------|-----------------------------|---------------------------|--------------------|------|---------------|------|---|
| 25830 | P2.4 Specialty paper | | FSC Mix,FSC Controlled Wood | No | 4855550 | Kg | 3986516 | Kg | Yes |
| 25830 | P2.4.1 Impregnated papers | | FSC Mix,FSC Controlled Wood | No | 1164693 | Kg | 1026350 | Kg | Yes |

8. Certification scope of organization/client

8.1. Sites and Product Group Details

| Site identifier (in case of group or multi-site) | FSC Product Group | Specification | Product Type and Code | Species | Changed ? |
|---|--------------------------------|---------------------|------------------------------|-------------------------------|--------------|
| 25830 | Printed decor paper | FSC Mix | P2.4 Specialty paper | zie 'Species list 27/04/2023' | No |
| 25830 | Printed decor paper | FSC Controlled Wood | P2.4 Specialty paper | zie 'Species list 27/04/2023' | No |
| 25830 | Impregnated paper/ finish foil | FSC Mix | P2.4.1 Impregnated papers | zie 'Species list 27/04/2023' | No |
| 25830 | Impregnated paper/ finish foil | FSC Controlled Wood | P2.4.1 Impregnated papers | zie 'Species list 27/04/2023' | No |

8.2. Project Sites and Members

Check if not applicable (i.e. no project certification)

9. Certification details

| | | | |
|----------------------|---|--|---------|
| Name contact person | Inge Van Bockrijck | | |
| Address organization | Henry Fordlaan 37 Poort Genk 5870, B-3600, Genk, Belgium | | |
| Telephone | 0032 89610711 | | |
| Mobile | | | |
| Fax | | | |
| Email | I.Vanbockrijck@CHIYODA.BE | | |
| Website client | www.chiyoda.be | | |
| Type of certificate | <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multi-site <input type="checkbox"/> Group <input type="checkbox"/> One-time project certification <input type="checkbox"/> Continuous project certification | | |
| Standards used | <input type="checkbox"/> FSC-STD-40-003 V2-1 Multiple Sites <input type="checkbox"/> FSC-STD-40-006 V2-0 Project Certification <input type="checkbox"/> FSC-STD-40-004 V3-0 CoC Standard <input type="checkbox"/> FSC-STD-40-007 V2-0 Recycled <input type="checkbox"/> FSC-STD-40-005 V3-1 Controlled <input type="checkbox"/> FSC-STD-50-001 V2-0 Trademark <input checked="" type="checkbox"/> FSC-STD-40-004 V3-1 CoC Standard <input checked="" type="checkbox"/> FSC-STD-50-001 V2-1 Trademark | | Changed |
| Input Material | <input type="checkbox"/> FSC 100% <input checked="" type="checkbox"/> FSC Mix <input type="checkbox"/> Controlled material (including co-products) <input type="checkbox"/> Pre-consumer reclaimed <input type="checkbox"/> FSC Recycled <input checked="" type="checkbox"/> FSC CW <input type="checkbox"/> Post-consumer reclaimed | | |
| System FSC claims | <input checked="" type="checkbox"/> Transfer <input type="checkbox"/> Percentage <input type="checkbox"/> Credit <input type="checkbox"/> Full project claim <input type="checkbox"/> Claims on specific components <input type="checkbox"/> Percentage Claims | | |
| FSC claims | <input type="checkbox"/> FSC 100% <input checked="" type="checkbox"/> FSC Mix Credit <input type="checkbox"/> FSC Recycled Credit <input type="checkbox"/> FSC Recycled/PCR XX% <input type="checkbox"/> FSC Mix XX% <input checked="" type="checkbox"/> FSC CW | | |
| Trademark use | <input type="checkbox"/> On-product <input checked="" type="checkbox"/> Promotional <input type="checkbox"/> None | | |
| Outsourcing | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |
| Undertaking FSC | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No | | |

10. CoC control system

10.1 Management System

| Aspect of quality management control | Conformance | Description if "No Conformance" is identified (with reference to the applicable NC raised) |
|--|-------------|--|
| 10.1.1 Applicable standard(s) are implemented over the full range of management operations | Yes | |
| 10.1.2 The technical resources available (e.g. the type and quantity of equipment) is sufficient to implement its management system consistently and effectively) | Yes | |
| 10.1.3 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.) is sufficient to implement its management system consistently and effectively | Yes | |
| 10.1.4 Training and supervision of personnel is adequate and effective to strictly follow the established procedures for Chain of Custody control. | Yes | |

10.2. Critical control points and risks

Note (1): Critical control points are those places or situations in the supply chain where materials from uncertified/uncontrolled sources could enter or where certified/controlled materials could leave the system.

Note (2): Critical control points have to be managed by systems usually based on the principles of identification, segregation, and documentation:

- Logs or other products are identified using some type of labelling technology.
- At each point along the supply chain or within an operation at which material from a certified or controlled source potentially could become mixed with or replaced by material from uncertified or uncontrolled sources, it is segregated and handled or processed separately.
- Labels affixed to the logs or other products are keyed to documentation so that information on wood volume, species, quality, and other attributes is available to managers of the Chain of Custody system.

| Critical control point | Brief description | High Risk? | Description of high risk area | Control measures in case of high risk |
|--------------------------|---|------------|-------------------------------|---------------------------------------|
| Sourcing and input check | Gebruik van gecertificeerde leveranciers die 3x/jaar gecontroleerd worden | No | | |
| Reception and storage | Ingangscntrole door FSC verantwoordelijk en responsible handling | No | | |
| Control FSC claims | Gebruik ERP systeem DS software (FSC claim in stamgegevens producten) | No | | |
| Volume control | Gebruik ERP systeem DS software | No | | |
| Labelling | Geen FSC logo's op producten | No | | |
| Invoicing and shipping | Gebruik ERP systeem DS software (FSC claim en COC code in stamgegevens producten) | No | | |
| Outsourcing | Uitbesteding voor opslag en drukwerk onder uitbestedingsovereenkomst | No | | |
| Other | | | | |

11. Assessment of complaint received

Check if not applicable (i.e. in case of main evaluation) or if NO complaints

12. Controlled Wood

| | |
|--|---|
| Kind of CW activities: (check one or more alternatives) | |
| Purchase of 'FSC Controlled Wood' (i.e. material that has already been controlled by an FSC-certified supplier and since then passed on with FSC claims through an FSC-certified chain of custody) | |
| Sale of 'FSC Controlled Wood' | X |
| Carrying out own verification program without sale (proceed with sections 12.1-12.3) | |
| Carrying out own verification program including sale (proceed with sections 12.1-12.3) | |

13. Group Certification

Check if not applicable (i.e. it does not concern a group certification).

14. Multi-site Certification

Check if not applicable (i.e. it does not concern a multi-site).

15. Outsourcing

15.1 Outsourcing details of subcontractors included in the scope of the certificate

| Site identifier (in case of group or multi-site) | Name outsourced subcontractor | Contact details | Justification for outsourcing | Outsourced processes (e.g. planing, storage, drying, etc.) | Visited during audit? |
|--|-------------------------------|--|---|--|-----------------------|
| 25830 | WNL BVBA | Adres: Bosdel 43, 3600 Genk Telefoon: 089 71 39 61 | Niet genoeg eigen capaciteit/plaats | Opslag | No |
| 25830 | Likora | Siemensstraße 2, 32805 Horn-Bad Meinberg, Duitsland | Geen eigen capaciteit Uitbesteder is zelf FSC gecertificeerd | Drukkerwerk | No |
| 25830 | Industrias Losán | Av. Emilio Martínez Sánchez, s/n, 15310 Curtis, A Coruña, Spanje | Geen eigen capaciteit Nog geen gebruik gemaakt van deze uitbesteder, uitbesteder gemeld tijdens de audit Uitbesteder is zelf FSC gecertificeerd | Drukkerwerk | No |

15.2 Risk analysis

| Risk indicators | Description of risk | High Risk? |
|--|---|------------|
| The organization outsources all or most of the manufacturing processes of a product. | Uitbesteding voor: - Opslag grondstoffen of afgewerkte rollen - Drukkerwerk | No |
| A contractor mixes different input materials (e.g. FSC 100%, controlled material, FSC controlled wood) | Geen mixing tijdens de opslag of tijdens het drukkewerk | No |
| A contractor applies the FSC label to the product. | Geen labelling door de uitbesteder | No |
| a contractor does not physically return the FSC-certified product to the contracting organization after outsourcing | Verschillende flows van materialen zijn mogelijk, zie 6.2 Description of the organization's processes. Bewegingen van materialen worden altijd bijgehouden in het ERP systeem van de organisatie. | No |
| Activities are outsourced to an organization in another country with a Transparency International Corruption Perception Index (CPI) lower than 50. | Opslag locatie in België (Genk). Drukkers in Spanje en Duitsland, Werken niet samen met de drukker van Spanje | No |
| Applicable only for non-FSC certified outsourcing. Is the contractor operating in the country which has not ratified ILO core labour standards 29, 87, 98, 100, 105, 111, 138 and 182? | Opslag locatie in België (Genk). Drukkers in Spanje en Duitsland, Werken niet samen met de drukker van Spanje | No |

NOTE: Even in cases that are not considered 'high risk' as per the indicators above, the CUC may require on-site audits at a contractor's facility if any risk of improper additions or mixing by the contractor is identified.

Even when one or more of the above high-risk indicators apply to the outsourced activity, the certification body may approve the low-risk

| | | |
|--|--|--|
| The product is permanently labelled or marked in a way that the contractor cannot alter or exchange products (e.g. heat brand, printed materials) | | |
| The product is palletized or otherwise maintained as a secure unit that is not broken apart during outsourcing | | |
| The contractor is employed for services that do not involve manufacture or transformation of certified products (e.g. warehousing, storage, distribution, logistics) | | |
| The contractor is an FSC-certified organization that includes documented procedures for outsourcing services within the scope of its certificate | | |

If for one or more activities the risk is considered as “High”, a physical inspection of a sample of subcontractors included in the scope of the certificate shall be carried out. The sampling number (y) shall be at a minimum:

- Main evaluation: the square root of the number of subcontractors (x), rounded to the upper whole number: $y = \sqrt{x}$
- Surveillance and re-evaluation: the square root of the number of subcontractors (x) with 0.8 as a coefficient, rounded to the upper whole number: $y = 0.8\sqrt{x}$

NOTE1: In the case of multi-site or group schemes, selection of subcontractors should be coordinated with the selection of the participating sites or group members which have entered into the corresponding outsourcing agreements.

NOTE2: If a certificate holder starts outsourcing activities after the main evaluation then the first sampling of contractors shall be carried out according to the sampling intensities specified for main evaluation.

- 16. Minor Components Check if not applicable (i.e. no minor components used).
- 17. Reclaimed inputs Check if not applicable (i.e. no reclaimed inputs used).
- 18. Project Certification CHECK IF NOT applicable.
- 19. Annexes