

FSC™ CERTIFICATION SYSTEM

CHAIN OF CUSTODY CERTIFICATION AUDIT REPORT

PANCERT AB

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Main audit

Pre-audit

Surveillance audit # 1

Complementary audit

Re-certification audit

Extension audit

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FSC CW Certificate code (if applicable): BV-CW-000360

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1 - Description of Certification Scope

Scope Item	Check all that apply to the Certificate Scope		Change since previous audit (N/A for Main audit)	
Certificate Type:	<input type="checkbox"/> Single	<input type="checkbox"/> Trader	<input type="checkbox"/>	
	<input type="checkbox"/> Multi-site	<input type="checkbox"/> Multi-site trader		
	<input checked="" type="checkbox"/> Group	<input type="checkbox"/> Group trader		
System of Control :	<input checked="" type="checkbox"/> Transfer	<input type="checkbox"/> Percentage	<input checked="" type="checkbox"/> Credit	<input type="checkbox"/>
Outsourcing: <i>Not Applicable</i> <input type="checkbox"/>	<input checked="" type="checkbox"/> FSC-certified Subcontractors	<input checked="" type="checkbox"/> Non-certified Subcontractors		<input type="checkbox"/>
Controlled Wood Verification Program: <i>Not Applicable</i> <input type="checkbox"/>	<input checked="" type="checkbox"/> Low risk sources	<input type="checkbox"/> Sources with unspecified risk		<input type="checkbox"/>
New districts approved for controlled material inputs:				
Reclaimed Material Suppliers Monitoring: <i>Not Applicable</i> <input checked="" type="checkbox"/>	<input type="checkbox"/> Material inspection and Classification upon receipt	<input type="checkbox"/> Supplier Audit Program		<input type="checkbox"/>
	New suppliers included in the "Supplier Audit Program":			
Trademark Use: <i>Not Used</i> <input type="checkbox"/>	<input checked="" type="checkbox"/> FSC on-product Labelling	<input checked="" type="checkbox"/> FSC Promotional		<input type="checkbox"/>

Certification scope: **Primary and secondary wood processing and trading certified as FSC 100%, FSC Mix Credit and FSC Controlled Wood**

Comments (where applicable):



1.1 - General presentation

Company Name:	PanCert AB
Address:	Box 37
City:	Jönköping
Postal code:	SE 55112
Country:	Sweden
Operation address (if different from registration address)	
Telephone:	+ 46(0)36-343000
Fax:	+ 46(0)36-128610
Web site:	www.sagisyd.se
Contact person (Responsible for FSC certification):	Mr PerArne Nordholts
E-mail:	perarne.nordholts@sagisyd.se

Company Activity:

Primary processor; secondary processor; trader with physical possession; trader without physical possession

Company description:

PanCert AB in Sweden is the service company for Såg i Syd responsible for a set of sawmills and wood traders group site certification.

Såg i Syd is cooperatively owned by a large number of wood production companies in South Sweden. Såg i Syd represents its members on branch issues and is providing services in technical and business matters.

Employees number:	196
FSC turnover class ^[1] :	Multi-site COC class 6

[1]For FSC turnover Class, Choose 1 of 4 following options:

1. Single COC class X (X=1 to 10, or 10+)
2. Multi-site COC class X (X=1 to 10, or 10+)
3. Trader Single class X (X=1 to 10, or 10+)
4. Trader Multi-site class X (X=1 to 10, or 10+)

The AAF for multi-site COC certificates will be calculated with the sum of Central office's and all Participating Sites' turnovers.

The AAF for group COC certificates will be calculated as follows:

1. For **group COC certificates**, an overall fee corresponding to the aggregate annual turnover of all members, as calculated for single COC certificates.
2. For **groups of traders**, an overall fee corresponding to the aggregate annual turnover of all members, as calculated for single trader certificates.



1.2 - List of Participating Sites within the scope of Multiple Sites Certification (i.e. Single COC with multiple sites / Multi-site / Group certification)

NOT APPLICABLE Single COC with multiple sites Multi-site certification Group certification

Site audited	Site Risk Level High/Normal/ New High/ New Normal	Sub-code (A, B, etc.)	Name of Participating Site	Address (Street/City/Postal Code /Country)	Site Activity	Employees Number	Site AAF class	Scope of each site (indicate the scope as same as for the certificate)
<input checked="" type="checkbox"/>	Normal	Central Office	Pan Cert AB	Skolgatan 4, 551 12 Jönköping	Central office	2		
<input type="checkbox"/>	Normal	A	Kurt Lagergrens Trävaru AB	570 84 Mörlunda	Sawmill	13		Sales of sawn and converted wood products and bio energy products and trade in round wood certified FSC 100% and FSC Mix
<input checked="" type="checkbox"/>	Normal	B	Bjernereds Sågverk AB	Bjernered, 311 67 Slöinge	Sawmill	13		Same as above
<input checked="" type="checkbox"/>	Normal	C	Bäckebo Sågverk Jarl Franzén AB	Bäckebovägen 25 380 44 Alsterbro	Sawmill	14		Same as above
<input checked="" type="checkbox"/>	Normal	D	Knäredssågen AB	Sjöaredsvägen 64 310 20 Knäred	Sawmill	12		Same as above
<input type="checkbox"/>	Normal	E	Karla Trä AB	Bet 565 96 Bottnaryd	Sawmill	13		Same as above
<input type="checkbox"/>	Normal	F	Bråthults Sågverk AB	Bråthult 343 91 Älmhult	Sawmill	3		Same as above
<input type="checkbox"/>	Normal	G	Ekeryds Trävaruaffär AB	Ekeryd 287 93 Strömsnäsbruk	Sawmill	5		Same as above
<input checked="" type="checkbox"/>	Normal	H	Bröd. Carlström Trävaru AB	Hemmeströ, 280 20 Bjärnum	Sawmill	13		Same as above
<input type="checkbox"/>	Normal	I	Hobysågen AB	Östra Industriområdet 370 10 Bräkne-Hoby	Sawmill	7		Same as above
<input type="checkbox"/>	Normal	J	Ansgarius Svensson AB	Industrigatan 35 598 71 Södra Vi	Sawmill	12		Same as above



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Site audited	Site Risk Level High/Normal/ New High/ New Normal	Sub-code (A, B, etc.)	Name of Participating Site	Address (Street/City/Postal Code /Country)	Site Activity	Employees Number	Site AAF class	Scope of each site (indicate the scope as same as for the certificate)
<input checked="" type="checkbox"/>	Normal	K	Jonseryds Sägverk AB	Jonseryd 380 44 Alsterbro	Sawmill	6		Same as above
<input type="checkbox"/>	Normal	L	Ellwood AB	Kråketorpsgatan 20 431 53 Mölndal	Trade/pl aning	5		Sales of sawn and converted wood products
<input type="checkbox"/>	Normal	M	Lida Timber AB	Hestravägen 37 330 26 Burseryd	Planing	13		Sales of sawn and converted wood products
<input type="checkbox"/>	Normal	N	Ernst Hjorts Trävaru AB	Gasverksgatan 11 261 35 Landskrona	Impregn ation	6		Sales of sawn and converted wood products
<input type="checkbox"/>	Normal	O	Sörsågen Bygg & Interiör AB	Sörsågen 4 543 92 Tibro	Planing	15		Sales of sawn and converted wood products
<input type="checkbox"/>	Normal	P	Jansson & Karlsson Timber Sweden AB	Ålghornsvägen 21 296 72 Yngsjö	Trade/pl aning	2		Sales of sawn and converted wood products
<input type="checkbox"/>	Normal	Q	Maa Säg AB	Mjöhult 105 310 60 Ullared	Sawmill	15		Sales of sawn and converted wood products and bio energy products and trade in round wood
<input type="checkbox"/>	Normal	R	Fransson & Neij AB	Sävsjövägen 51 570 02 Stockaryd	Trade/pl aning	7		Sales of sawn and converted wood products
<input type="checkbox"/>	Normal	S	Tenhults Impregneringsverk AB	Götafors industriområde 567 21 Vaggeryd	Impregn ation	6		Sales of sawn and converted wood products
<input type="checkbox"/>	Normal	T	Trä & List i Helsingborg AB	Depågatan 87 254 64 Helsingborg	Trade/pl aning	8		Sales of sawn and converted wood products
<input type="checkbox"/>	Normal	U	Frödinge Skog AB	Västerviksvägen 598 95Vimmerby	Trade in round wood	5		Trade in round wood certified FSC 100% and FSC Mix
<input type="checkbox"/>	Normal	V	Lars Carlsson Trävaru AB	Bro	Trade/pl aning	9		Sales of sawn and converted wood products
<input type="checkbox"/>	Normal	W	Bridgehill AB	Nybro	Trade in sawn wood	1		Trade in sawn wood certified FSC 100% and FSC Mix



1.3 - Group / multi-site certification evaluation

PanCert has a manual describing all aspects of the standard distributed to all members both electronically and in hardcopies. They are regularly updating the manual with new requirements. At least once a year representatives are gathered for a training and information session. Internal audits are done annually on each member. PanCert is also providing training on requests from its member.

Purchase and sales are only performed at Group members.

Two new companies, Bridgehill and Lars Karlsson Trävaru, was audited in between the Recert 2015 and the SA1 2016, during the 15th of October 2015. Information was send to India for registration 21st of October 2015 including checklists.

1.4 - Detailed summary of the certification body sampling process

Audit type (MA/SA/RA)	RA	RISK FACTORS	Score	Given Score
Number of 'Normal Risk' sites	23	Ownership		
Number of 'High Risk' sites		All Participating Sites have common ownership	0,1	
Maximum annual growth in number of sites (limit at 100%) [1]	25%	Participating Sites do not have common ownership	0,2	0,2
Number of new 'Normal Risk' sites added since previous audit	0	Certificate Size		
Number of new 'High Risk' sites added since previous audit		0 – 20 Participating Sites	0,2	
Total number of sites	23	21 – 100 Participating Sites	0,3	0,3
Total of Risk Index for Existing Sites	0,8	101 - 250 Participating Sites	0,4	
Total of Risk Index for New Sites		251 - 400 Participating Sites	0,5	
Number of 'Normal Risk' sites to be audited	4	> 400 Participating Sites	0,6	
Number of 'High Risk' sites to be audited		Central Office's Performance		



Number of New 'Normal Risk' sites to be audited	0	No NC issued to the Central Office in the previous audit	0,1		
Number of New 'High Risk' sites to be audited		Not applicable (there was no previous audit)	0,1		
<p>[1] At each audit, Bureau Veritas Certification shall evaluate the ability of the Central Office to manage the number of Participating Sites of the certificate and approve an annual growth rate up to a limit of 100% based on the number of Participating Sites at the time of the evaluation. Where a certificate has twenty (20) or fewer Participating Sites at the time of the main evaluation, Bureau Veritas Certification may approve a growth rate higher than 100%, based on the demonstrated capacity of the Central Office to manage a higher number of Participating Sites.</p> <p>If the Central Office wants to increase the number of Participating Sites in the certificate scope beyond the approved annual growth rate, Bureau Veritas Certification shall audit the Central Office and a sample of the new sites before the growth resumes.</p> <p>In the audit for inclusion of new Participating Sites, Bureau Veritas Certification shall establish a new growth limit for the period between the expansion of scope audit and the next surveillance audit.</p>		Only minor Non-conformity in the previous audit	0,2	0,2	
		1-2 Major Non-conformities in the previous audit	0,3		
		3 or more Major Non-conformities in the previous audit	0,4		
		Audit Type			
		Annual surveillance audit	0,1	0,1	
Re-certification audit	0,2				
Main audit	0,3				
Total Risk Index for Existing Sites				Σ 0,8	
Audit for inclusion of new Participating Sites in the certificate	0,3				
Total Risk Index for New Sites				Σ	

1.5 - FSC Products Group

Description of the company's global list of FSC products group (or FSC Products):

Volume summary FSC 2015 PanCert AB participating sites.

Site, Sub code	Input Material Product type/FSC claim	Annual Input Volume/Weight/Unit	FSC product(s)) product type	Specie(s)	FSC Claim(s)	COC control system(s)	Annual production	Annual sales
A	W1.1 FSC Controlled Wood	16 276 m3to	W5,W6	Pinus sylvestris	FSC CW	Credit	10 417 m3	0 m3
	W1.1 FSC Controlled Material	22 857 m3to	W5,W6	Pinus sylvestris	FSC CW	Credit	14 628 m3	0 m3



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B	W1.1 FSC 100%	11883 m3miub	W5,W6	Picea abies	FSC Mix Credit	Credit	7130 m3	4038 m3
	W1.1 FSC Controlled Wood	9581 m3miub	W5,W6	Picea abies	FSC CW	Credit	6036 m3	0
	W1.1 FSC Controlled Material	12596 m3miub	W5,W6	Picea abies	FSC CW	Credit	7935 m3	0
	W1.1 FSC Controlled Wood	5477 m3fub	W1.1	Picea abies/ Pinus sylvestris	FSC CW	Transfer	5477 m3fub	5477 m3fub
	W1.1 FSC 100%	Input same as W1.1 FSC 100% above	W3.1	Picea abies	FSC Mix Credit	Credit	9502 m3s	17450 m3s
C	W1.1 FSC 100%	19 158 m3to	W5,W6	Picea abies	FSC Mix Credit	Credit	12 645 m3	5351m3
	W1.1 FSC Controlled Wood	2982 m3to	W5,W6	Picea abies	FSC CW	Credit	1969 m3	0 m3
	W1.1 FSC Controlled Material	12 687 m3to	W5,W6	Picea abies	FSC CW	Credit	8373 m3	0 m3
	W1.1 FSC 100%	205 m3to	W5,W6	Pinus sylvestris	FSC Mix Credit	Credit	135 m3	25 m3
	W1.1 FSC Controlled Wood	5038 m3to	W5,W6	Pinus sylvestris	FSC CW	Credit	3315 m3	0 m3
	W1.1 FSC Controlled Material	2982 m3to	W5,W6	Pinus sylvestris	FSC CW	Credit	1962 m3	0 m3
	W1.1 FSC 100%	2776 m3fub	W1.1	Picea abies/ Pinus sylvestris	FSC 100 %	Transfer	2776 m3fub	2776 m3fub
	W1.1 FSC Controlled Wood	4509 m3fub	W1.1	Picea abies/ Pinus sylvestris	FSC CW	Transfer	4509 m3fub	4509 m3fub
	W1.1 FSC 100%	349 m3fub	W1.1	Betula pubescence	FSC 100 %	Transfer	349 m3fub	349 m3fub
	W1.1 FSC Controlled Wood	908 m3fub	W1.1	Betula pubescence	FSC CW	Transfer	908 m3fub	908 m3fub
	W1.1 FSC 100%	Input same as W1.1 FSC 100% above	W3.1	Picea abies/ Pinus sylvestris	FSC Mix Credit	Credit	5615 raw ton	5984 raw ton*
	W1.1 FSC Controlled Wood	Input same as W1.1 FSC CW above	W3.1	Picea abies/ Pinus sylvestris	FSC CW	Credit	5908 raw ton	6010 raw ton*
D	W1.1 FSC 100%	19300 m3fub	W5,W6	Picea abies	FSC Mix Credit	Credit	9400 m3	3100 m3



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	W1.1 FSC Controlled Material	19400 m3fub	W5,W6	Picea abies	FSC CW	Credit	9500 m3	0
	W1.1 FSC 100%	Input same as W1.1 FSC 100% above	W3.1	Picea abies	FSC Mix Credit	Credit	6100 raw ton	6100 raw ton
	W1.1 FSC Controlled Material	Input same as W1.1 Controlled Material above	W3.1	Picea abies	FSC CW	Credit	6100 raw ton	6100 raw ton
E	W1.1 FSC 100%	1215 m3to	W5,W6	Picea abies	FSC Mix Credit	Credit	765 m3	160 m3
	W1.1 FSC Controlled Material	20200 m3to	W5,W6	Picea abies	FSC CW	Credit	12726 m3	0
	W1.1 FSC 100%	1432 m3to	W5,W6	Pinus sylvestris	FSC Mix Credit	Credit	902 m3	0
	W1.1 FSC Controlled Material	15000 m3to	W5,W6	Pinus sylvestris	FSC CW	Credit	9450 m3	0
F	W1.1 FSC 100%	2561 m3fub	W5,W6	Picea abies	FSC Mix Credit	Credit	1204 m3	1103 m3
	W1.1 FSC Controlled Wood	5230 m3fub	W5,W6	Picea abies	FSC CW	Credit	2458 m3	126 m3
	W1.1 FSC Controlled Material	3962 m3fub	W5,W6	Picea abies	FSC CW	Credit	1862 m3	0
	W1.1 FSC 100%	Input same as W1.1 FSC 100% above	W3.1	Picea abies	FSC Mix Credit	Credit	4674 m3fub	4674 m3fub
H	W1.1 FSC 100%	15422 m3fub	W5,W6	Picea abies	FSC Mix Credit	Credit	8482 m3	5643 m3
	W1.1 FSC Controlled Wood	7786 m3fub	W5,W6	Picea abies	FSC CW	Credit	4282 m3	3650 m3
	W1.1 Controlled Material	59582 m3fub	W5,W6	Picea abies	FSC CW	Credit	32770 m3	0
	W1.1 FSC Controlled Wood	1210 m3fub	W5,W6	Pinus sylvestris	FSC CW	Credit	666 m3	0
	W1.1 FSC 100%	Input same as W1.1 FSC 100% above	W3.1	Picea abies/ Pinus sylvestris	FSC Mix Credit	Credit	5167 raw ton	5167 raw ton
	W1.1 FSC Controlled Wood	Input same as W1.1 FSC CW above	W3.1	Picea abies/ Pinus sylvestris	FSC CW	Credit	18886 raw ton	18886 raw ton



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I	W1.1 FSC 100%	133 m3fub	W5,W6	Picea abies	FSC Mix Credit	Credit	71 m3	121 m3
	W1.1 FSC Controlled Wood	9947 m3fub	W5,W6	Picea abies	FSC CW	Credit	5272 m3	0
	W1.1 FSC 100%	Input same as W1.1 FSC 100% above	W3.1	Picea abies	FSC Mix Credit	Credit	3483 m3fub	3483 m3fub
J	W1.1 FSC 100%	316 m3to	W5,W6	Picea abies	FSC Mix Credit	Credit	237 m3	0 m3
	W1.1 FSC Controlled Wood	146 m3to	W5,W6	Picea abies	FSC CW	Credit	110 m3	346 m3
	W1.1 FSC Controlled Material	160 m3to	W5,W6	Picea abies	FSC CW	Credit	120 m3	0 m3
	W1.1 FSC 100%	6704 m3to	W5,W6	Pinus sylvestris	FSC Mix Credit	Credit	5028 m3	0 m3
	W1.1 FSC Controlled Wood	3628 m3to	W5,W6	Pinus sylvestris	FSC CW	Credit	2721 m3	8203 m3*
	W1.1 FSC Controlled Material	821 m3to	W5,W6	Pinus sylvestris	FSC CW	Credit	615 m3	0 m3
K	W1.1 FSC 100%	1005 m3to	W5,W6	Picea abies	FSC Mix Credit	Credit	653 m3	653 m3
	W1.1 FSC Controlled Wood	5361 m3to	W5,W6	Picea abies	FSC CW	Credit	3485 m3	1126 m3
	W1.1 FSC Controlled Material	5834 m3to	W5,W6	Picea abies	FSC CW	Credit	3792 m3	0
	W1.1 FSC 100%	647 m3to	W5,W6	Pinus sylvestris	FSC Mix Credit	Credit	420 m3	420 m3
	W1.1 FSC Controlled Wood	1559 m3to	W5,W6	Pinus sylvestris	FSC CW	Credit	1013 m3	720 m3
	W1.1 FSC Controlled Material	3555 m3to	W5,W6	Pinus sylvestris	FSC CW	Credit	2311 m3	0
	W1.1 FSC 100%	640 m3fub	W1.1	Picea abies/ Pinus sylvestris	FSC 100 %	Transfer	640 m3fub	640 m3fub
	W1.1 FSC Controlled Wood	680 m3fub	W1.1	Picea abies/ Pinus sylvestris	FSC CW	Transfer	680 m3fub	680 m3fub
	W1.1 FSC 100%	77 m3fub	W1.1	Betula pubescence	FSC 100 %	Transfer	77 m3fub	77 m3fub



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	W1.1 FSC Controlled Wood	220 m3fub	W1.1	Betula pubescence	FSC CW	Transfer	220 m3fub	220 m3fub
	W1.1 FSC 100%	Input same as W1.1 FSC 100% above	W3.1	Picea abies/ Pinus sylvestris	FSC Mix Credit	Credit	920 raw ton	1700 raw ton*
	W1.1 FSC Controlled Wood	Input same as W1.1 FSC CW above	W3.1	Picea abies/ Pinus sylvestris	FSC CW	Credit	4030 raw ton	4030 raw ton
L	W5, W6 FSC Mix Credit	0 m3	W5,W6	Picea abies	FSC Mix Credit	Credit	0 m3	0 m3
	W5, W6 FSC Controlled Wood	0 m3	W5,W6	Picea abies	FSC CW	Credit	0 m3	0 m3
	W5, W6 FSC Mix Credit	0m3	W5,W6	Pinus sylvestris	FSC Mix Credit	Credit	0 m3	0 m3
	W5, W6 FSC Controlled Wood	0 m3	W5,W6	Pinus sylvestris	FSC CW	Credit	0 m3	0
M	W5, W6 FSC Mix Credit	2057 m3	W5,W6	Picea abies	FSC Mix Credit	Credit	2057 m3	201 m3
	W5, W6 FSC Controlled Wood	202 m3	W5,W6	Picea abies	FSC CW	Credit	202 m3	0
N	W5, W6 FSC Mix Credit	0 m3	W5,W6	Pinus sylvestris	FSC Mix Credit	Credit	0 m3	0 m3
	W5, W6 FSC Controlled Wood	0 m3	W5,W6	Pinus sylvestris	FSC CW	Credit	0 m3	0 m3
O	W5, W6 FSC Controlled Wood	3500 m3	W5,W6	Picea abies	FSC CW	Credit	3500 m3	3500 m3
P	W5, W6 FSC Mix Credit	10 329 m3	W5,W6	Picea abies	FSC Mix Credit	Credit	10 329 m3	7655 m3
	W5, W6 FSC Controlled Wood	514 m3	W5,W6	Picea abies	FSC CW	Credit	514 m3	421 m3
Q	W1.1 FSC 100%	27878 m3fub	W5,W6	Picea abies	FSC Mix Credit	Credit	14496 m3	18697 m3
	W1.1 FSC Controlled Wood	14371 m3fub	W5,W6	Picea abies	FSC CW	Credit	7473 m3	0 m3
	W1.1 FSC Controlled Material	53687 m3fub	W5,W6	Picea abies	FSC CW	Credit	28451m3	0 m3



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	W5, W6 FSC Mix Credit	192 m3	W5,W6	Picea abies	FSC Mix Credit	Credit	0 m3	0 m3
	W1.1 FSC 100%	Input same as W1.1 FSC 100% above	W3.1	Picea abies	FSC Mix Credit	Credit	2808 dry tonne	2808 dry ton
R	W5, W6 FSC Mix Credit	1312 m3	W5,W6	Picea abies	FSC Mix Credit	Credit	1312 m3	689 m3
	W5, W6 FSC Controlled Wood	1190 m3	W5,W6	Picea abies	FSC CW	Credit	1190 m3	206 m3
	W5, W6 FSC Mix Credit	209 m3	W5,W6	Pinus sylvestris	FSC Mix Credit	Credit	209 m3	201 m3
	W5, W6 FSC Controlled Wood	275 m3	W5,W6	Pinus sylvestris	FSC CW	Credit	275 m3	0 m3
S	W5, W6 FSC Mix Credit	5394 m3	W4.3	Pinus sylvestris	FSC Mix Credit	Credit	5394 m3	0 m3
	W5, W6 FSC Controlled Wood	65094 m3	W4.3	Pinus sylvestris	FSC CW	Credit	65094 m3	0 m3
T	W5, W6 FSC Mix Credit	10 875 m3	W5,W6	Picea abies	FSC Mix Credit	Credit	10 875 m3	9 981m3
	W5, W6 FSC Controlled Wood	10 220 m3	W5,W6	Picea abies	FSC CW	Credit	10 220 m3	161 m3
	W5, W6 FSC Mix Credit	189 m3	W5,W6	Pinus sylvestris	FSC Mix Credit	Credit	189 m3	0 m3
	W5, W6 FSC Controlled Wood	446 m3	W5,W6	Pinus sylvestris	FSC CW	Credit	446 m3	0 m3
U	W1.1 FSC 100%	19349 m3fub	W1.1	Picea abies	FSC 100 %	Transfer	19349 m3fub	19349 m3fub
	W1.1 FSC Controlled Wood	37225 m3fub	W1.1	Picea abies	FSC CW	Transfer	37225 m3fub	37225 m3fub
	W1.1 FSC Controlled Material	37225 m3fub	W1.1	Picea abies	FSC CW	Transfer	0	0
	W1.1 FSC 100%	18100 m3fub	W1.1	Pinus sylvestris	FSC 100 %	Transfer	18100 m3fub	18100 m3fub
	W1.1 FSC Controlled Wood	41302 m3fub	W1.1	Pinus sylvestris	FSC CW	Transfer	41302 m3fub	41302 m3fub
	W1.1 FSC Controlled	41302 m3fub	W1.1	Pinus sylvestris	FSC CW	Transfer	0	0



	Material							
	W1.1 FSC 100%	4218 m3fub	W1.1	Picea abies/ Pinus sylvestris	FSC 100 %	Transfer	4218 m3fub	4218 m3fub
	W1.1 FSC Controlled Wood	35093 m3fub	W1.1	Picea abies/ Pinus sylvestris	FSC CW	Transfer	35093 m3fub	35093 m3fub
	W1.1 FSC Controlled Material	35093 m3fub	W1.1	Picea abies/ Pinus sylvestris	FSC CW	Transfer	0	0
	W1.1 FSC 100%	790 m3fub	W1.1	Betula pubescence	FSC 100 %	Transfer	790 m3fub	790 m3fub
	W1.1 FSC Controlled Wood	7433 m3fub	W1.1	Betula pubescence	FSC CW	Transfer	7433 m3fub	7433 m3fub
	W1.1 FSC Controlled Material	7433 m3fub	W1.1	Betula pubescence	FSC CW	Transfer	0	0
V	W5, W6 FSC Mix Credit	4289 m3	W5,W6	Picea abies	FSC Mix Credit	Credit	4289 m3	177 m3
W	W5, W6 FSC Mix Credit	494 m3	W5,W6	Picea abies	FSC Mix Credit	Transfer	494 m3	494 m3
	W5, W6 FSC Mix Credit	47 m3	W5,W6	Pinus sylvestris	FSC Mix Credit	Transfer	47 m3	47 m3

m3fub = volume under bark
m3to = volume by top
m3s = loose volume

* In case when output is larger than input, the company has used remaining credits from the previous year.
This has been checked at their credit calculation account for each affected site.

Production of W3.1 woodchips is a bi-product when sawing the logs, which results in about 39% ton woodchips.
So the input for producing woodchips is the same as for the production of sawn wood

[1] According to FSC-STD-40-004a: FSC Product Classification.

[2] Options according to the FSC-Database are: Logging, primary processor, secondary processor, trader with physical possession, trader without physical possession, wholesaler, printer, publisher, and retailer.



2 - Scope of audit

Audit Date(s)	From 29 March to 19 May, 2016
Total on-site auditing time	4 Man day(s)

2.1 - Composition of audit team	
Lead auditor:	Tomas Einarsson, FSC COC Lead auditor on behalf of Bureau Veritas Certification
Auditor:	Roland Offrell, FSC COC auditor on behalf of Bureau Veritas Certification
Observer/Translator:	

2.2 - Reference to the FSC normative documents used

For this audit, we referred to the checklist(s) below:

<input checked="" type="checkbox"/>	SF03 FSC CoC Checklist 40-004 version 2-1 DIR, extracted from FSC international standards: FSC-STD-40-004 V2-1 EN; FSC-DIR-40-004 EN and FSC-STD-50-001 V1-2 EN (Clauses: 1.16 & 7.1).
<input checked="" type="checkbox"/>	SF03 FSC CoC Checklist 40-003 version 2-1, extracted from FSC international standard: FSC-STD-40-003 V2-1 EN Chain of Custody Certification of Multiple Sites
<input checked="" type="checkbox"/>	SF03 FSC CoC Checklist 40-005 version 2-1, extracted from FSC international standard: FSC-STD-40-005 V2-1 EN Company Evaluation of Controlled wood.
<input type="checkbox"/>	SF03 FSC CoC Checklist 40-007 version 2-0, extracted from FSC international standard: FSC-STD-40-007 V2-0 EN Sourcing Reclaimed Material
<input type="checkbox"/>	SF03 FSC CoC Checklist 40-006 version 1-0, extracted from FSC international standard: FSC-STD-40-006 V1-0 Project Certification

2.3 - Summary of previous certification audits

<input type="checkbox"/> NO [If this is main audit and the organization has not been an FSC certificate holder during last 12 months].		
<input checked="" type="checkbox"/> YES [If this is a re-certification audit, a transfer audit, a takeover audit or if the company has been an FSC certified holder during the last 12 months].	<u>Preceding COC code:</u>	BV-COC-000360
	The audited company and its group members achieved a level of compliance that permits to conclude that the traceability of the products from log intake through production to sales is ensured and they can sell and produce FSC products through all the members of the multi-site organisation. Provided that the pending Major non conformity, is closed before 19 th August 2016.	



3 - Observations of the audit team

3.1 - Chain of custody control system implemented by the company

Brief description of the system by which The Organization maintains control over the Chain of Custody for all products included on The Organization's FSC product group list, covering:

3.1.1 - Quality management requirements (Procedures and documentation)

Their FSC manual is the main tool for all procedures required for managing its group member. Requirements for internal audits and management review are part of the procedure together with a documented complaint system. All members have access and are bound to follow the central FSC manual.

3.1.2 - Material sourcing

The group members mainly distinguished in to three categories, sawmills, planers and traders. Sawmills are sourcing sawlog direct from the forest or through a trader. Sawlog originate from Götaland region South Sweden. No import of logs from outside Scandinavia have been used during the last year. The planers are using boards and planks only from Swedish sawmills. Traders are mainly handling logs sawmill and planer products. Some traders may also deal in certified products from around the world.

3.1.3 - Material receipt and storage

Material to the sawmills are received at the log yard and measured on site by official Swedish Wood Measuring Institute (VMF). Its then stored until sawing. Control of origin is made on transport documents. There is a claim on the invoices if it is certified forests. The planers receive their material from the sawmill and register it upon reception, then store it until planed. Invoices and transport documentation are controlled for certificate claims.

3.1.4 - Volume control and applied FSC system of control

The sawmills receive their logs as FSC 100%, FSC Mix Credit, FSC CW or as Controlled Material through their own control and then use the transfer system. For production they are using credit system. Planers are mostly using credit system both in and out. Traders are always using transfer system.

3.1.5 - Sales and delivery

Sales are to a customer either direct or through outside traders. Deliveries from all members are by truck or to overseas customer by ship. All products are accompanied by transport documents and mostly also the invoices.

3.1.6 - Labelling Control

There are instructions for Trade Mark and labelling of finished products. PanCert will control all use of the logo on behalf of the group members by the certification company



3.1.6 - Labelling Control

before printing, and will obtain approval from BVC. Very few if any use on-product labels. Labels with TM are mainly used on web site for promotion.

3.2 - Other practical dispositions (identification of critical control points)

For log deliveries there are no critical points since all harvested wood in Sweden is registered in the VIOL system. A computerised system owned by major Swedish forest owners were all harvesting information, such as ownership, volume and origin is registered. The information follows both the truck to the mill and can be obtained from the common data system. Ownership is transferred to the mill as soon as the logs are loaded on a truck.

For trading of final products there are different ways. Ownership can be on leaving a harbour or at reception with the customer.

3.3 - Systematic presentation of observations demonstrating conformity or nonconformity with each element of all applicable FSC normative document(s) used for the evaluation are recorded in the checklist(s) provided by auditor(s) with this report.

3.4 - Documents review

List of documents reviewed during the audit

- FSC manual with guidelines and instructions 2016 version. Controlled at each site. Latest addition February 2016.
- Example of contracts with group members.
- Internal audit reports, one report for each audited site
- Summary of the Internal audit reports 2014/15
- Management meeting March 2016
- Invoice from suppliers, samples from each site
- Production statistics, from each site and summary
- Invoice to customer, samples from each site
- Credit calculation table from audited sites with credit system
- Members list with addresses and names
- List of approved suppliers
- Purchase and sales invoices
- FSC values declaration and policy 2015-03-19
- Training record (Training material, Attendance sheet)
- Subcontractor list
- Outsourcing contract
- Risk Assessment 2016

Since all above documents have been collected at the different sites there is a multiple number of the same kind, such invoices, suppliers lists, credit tables, etc.



3.5 - Interviews of key personnel

Personnel interviewed during the audit	<ul style="list-style-type: none"> - Mr PerArne Nordholts – CEO and FSC representative - Mr Göran Karlsson - FSC system manager - Mr Nils-Gunnar Åström – Bröderna Carlström AB - Mr Lars Carlström – Bröderna Carlström AB - Mr Ingemar Mårtensson – Knäredssågen Sågverk AB - Ms Emmy Mårtensson – Knäredssågen Sågverk AB - Mr Kjell Gustavsson – Knäredssågen Sågverk AB - Ms Janet Fredriksson – Bjernareds Sågverk AB - Mr Magnus Johansson – Bjernareds Sågverk AB - Mr Roger Franzén – Bäckebo Sågverk AB - Ms Ulrika Fransén-Friman – Bäckebo Sågverk AB - Mr Michael Petersson – Jonsryd Sågverk AB - Ms Marie Petersson – Jonsryd Sågverk AB -
Comments	<p>Listed above have been the FSC representatives and system responsible at visited member sites.</p> <p>Besides these other staff has been interviewed according to need.</p>

3.6 - Description and review of complaints, disputes or allegations

<input checked="" type="checkbox"/> NO	The company and/or Bureau Veritas Certification did not receive any complaint, disputes or allegations since previous audit.
<input type="checkbox"/> YES	-

4 - Outsourcing

<input type="checkbox"/> NO	The company does not use any contractor whose might have an impact on the traceability implemented and described in this report.
<input checked="" type="checkbox"/> YES	The contractors included in the chain of custody are listed below:

For list of contractors see Appendix F.



Contractor's name	Address	Outsourcing Process	COC code (if the contractor is FSC Certificate Holder)	Contractor's agreement signed		Risk level* (Low / High)	Contractor audited during this audit	
				<input type="checkbox"/> YES	<input type="checkbox"/> NO		<input type="checkbox"/> YES	<input type="checkbox"/> NO
				<input type="checkbox"/> YES	<input type="checkbox"/> NO		<input type="checkbox"/> YES	<input type="checkbox"/> NO
				<input type="checkbox"/> YES	<input type="checkbox"/> NO		<input type="checkbox"/> YES	<input type="checkbox"/> NO

* Provide a justification according to FSC-STD-20-011 V2-0, e.g. "8.2.a)-g) not apply" or "8.3.a) apply" etc.

4.1 - The Organization Control Process for high risk outsourcing

There is no high risk outsourcing

5 - Evaluation of FSC Controlled Wood Program

APPLICABLE

NOT APPLICABLE

5.1 - Description of the Supply Chain of non FSC certified materials to be used into FSC Products Group.

Direct Source/Supplier	Supply Chain
<input checked="" type="checkbox"/> FOREST (raw material purchased from the forest directly)	Documents to demonstrate origin of wood have been evaluated by the auditor during the audit.
<input type="checkbox"/> TRADER/MILL (raw material not purchased from the forest directly)	Non certified materials are identifiable and traceable back to the district of origin by verifiable documentation or records <input type="checkbox"/> YES <input type="checkbox"/> NO

5.2 - Risk assessment of the Supply Chain of non FSC certified materials to be used into FSC Products Group.

District [1] (Country or Region or FMU)	Risk result (LOW or UNSPECIFIED)	Sources of information	Date (realization /update)	Type of source (Direct supplier)	
				Forest	Trader/Mill
Sweden	Low	- Direct contact with forest owners	19 05 2016	<input checked="" type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/>	<input type="checkbox"/>



District [1] (Country or Region or FMU)	Risk result (LOW or UNSPECIFIED)	Sources of information	Date (realization /update)	Type of source (Direct supplier)	
				Forest	Trader/Mill
				<input type="checkbox"/>	<input type="checkbox"/>

[1] A single risk assessment shall be prepared for each district.

IMPORTANT: the risk assessment shall be validated by the technical reviewer and afterward shall be published on the FSC database website. (The public version shall be in FSC official languages (English or Spanish), and shall be updated on the FSC database without the names of the applicant supplier or any confidential information)

5.3 - Description and evaluation of the Verification Program (Annex 3 of 40-005) of District/FMU identified as Unspecified Risk

5.3.1 - Field Audits at FMU Level	
Total number of FMUs (per Set of FMUs)	
Number of FMUs selected by the Organization (per Set of FMUs)	
Justification of the FMU selection by the Organization.	
Number of FMUs selected by BV (per Set of FMUs)	
Justification of the FMU selection by BV	

5.3.2 - FMUs Selected by BV

Supplier Name	Address	Country	District	Controlled Wood Categories verified

5.3.3 - Field Evaluation of District/FMU identified as Unspecified Risk

Text

6 - Evaluation of Supplier Audit Program for Reclaimed Materials

Supplier's name	Address	Activity	COC code (if the supplier is FSC Certificate Holder)	Supplier audited by the Organization	Supplier audited by BVC during this audit



				<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO
				<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> YES	<input type="checkbox"/> NO

6.1 - Field Evaluation of District/FMU identified as Unspecified Risk

Text

7 - Proposals regarding the decision of certification

7.1 - Major Non Conformities

<input type="checkbox"/> NO	No Major Non Conformities has been raised.
<input checked="" type="checkbox"/> YES	See the resume on the chart below and the completed information on the SF02 form(s) in annex to this report.

7.2 - Minor Non Conformities

<input checked="" type="checkbox"/> NO	No minor corrective action request has been raised.
<input type="checkbox"/> YES	See the resume on the chart below and the completed information on the SF02 form(s) in annex to this report.

N°	Grade Major/Minor	Description of nonconformity	Timeline of conformance	Status Open/Closed
02	Major	A non-qualified auditor did the internal audits on the group members. (There are more than 20 members) FSC-STD-40-003-V2-1 5.2.4	18 08 2016	Closed

Action taken to correct the Major NC from SA1.

Minor CAR N°	Actions taken by the certified company	Audit team conclusions if the actions permit full compliance [SF02 of CAR shall be completed and signed]	Audit team conclusions if the actions are not sufficient and CAR status (pending or major) [SF02 of CAR shall be completed and signed]



02	To deal with the exceeded group members we split the group members in two different groups (two certificate) one for primary industry (round wood handling, saw mills) and one for secondary industry (sawn wood handling, traders) This will be effected during autumn and in place at the end of 2016.	Closed 2016-08-19	
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Action taken to correct previous Minor NC from IA.

Minor CAR N°	Actions taken by the certified company	Audit team conclusions if the actions permit full compliance [SF02 of CAR shall be completed and signed]	Audit team conclusions if the actions are not sufficient and CAR status (pending or major) [SF02 of CAR shall be completed and signed]
01	<p>All wood products supplied from certified companies are lowest FSC Controlled Wood and also write this information on invoices but in this case concerning settlement invoices the receiver issues this settlement. The supplier has missing to call attention to the lack off this information.</p> <p style="text-align: center;">FSC-STD-40-005-V2-1 15.2</p> <p>Pay attention to received settlement invoices that the right information is on the settlement and in case of lack of information call for corrective action. All group members have been informed about this issue during training 28/01/2016.</p>	Closed 2016-03-16	

7.3 - Observations & review of previous audit results

Description of observation	Auditor's response	
The management system documentation demonstrated conformity with the requirements of the audit standard and provided sufficient structure to support implementation and maintenance of the management system.	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
The organization has demonstrated effective implementation and maintenance of its management system.	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO



7.3 - Observations & review of previous audit results

Throughout the audit process, the management system demonstrated overall conformance with the requirements of the audit standard.	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO
Has the company taken possession of certified material	<input type="checkbox"/> YES	<input type="checkbox"/> NO
FSC Trademark use is accurate and in accordance with appropriate standard and guidance.	<input type="checkbox"/> Not Used	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
All nonconformities identified during previous audits have been corrected and the corrective actions implementations were effective.	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO
The management system has not adequately addressed nonconformity identified during previous audit activities and the specific issue has been re-defined in the non-conformity section of this report. *	<input type="checkbox"/> N/A	<input checked="" type="checkbox"/> YES <input type="checkbox"/> NO

7.4 - Proposal of audit team conclusion

+ PanCert has been managing the group certification since 2000 and have a lot of experience.
- There is no real weakness. Except that managing a group always is a risk of single sites making odd mistakes.

In my opinion the members of the group certificate under management of PanCert may continue to purchase, store and sell FSC certified goods.

Complementary audit request

<input checked="" type="checkbox"/> NO	No complementary audit is necessary
<input type="checkbox"/> YES	

8 - Appendices

- A. Checklists
- B. Credit tables
- C. Copy of the forms of non-conformities
- D. List of sites participating in the multisite
- E. Volumes purchased and sold
- F. List of contractors (outsourcing)
- G. List of contract example
- H. Audit Plan 2016
- I. Risk Assessment(s)
- J. Public product list

Issued the 31st of August 2016, reviewed the technical review approval date

FSC Technical Reviewer,

Lead Auditor,



Name

Tomas Einarsson

9 - Certification decision (by the technical Reviewer)

Mandatory for Main and Re-certification audit