

Certified by:



# FSC Chain of Custody Certification Report for ASTRON Print, s.r.o.

**Re-assessment 2023**

**Evaluation date: 29-03-2023**

**Report date: 21-04-2023**

**Certificate code: NC-COC-013543**

**Issued date: 15-07-2023**

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## INTRODUCTION

Preferred by Nature is an international non-profit organisation working to support better land management and business practices that benefit people, nature and the climate. We do this through a unique combination of sustainability certification services, projects supporting awareness raising, and capacity building. Our self-managed division – NEPCon OÜ – promotes and delivers assurance services across forestry, agriculture, biomass, textile, and tourism sectors.

As of 1 October 2020, Preferred by Nature is the public-facing brand for NEPCon and its various registered entities under the NEPCon legal name.

NEPCon OÜ is an accredited certifier/verifier for sustainability schemes such as

- FSC™ (Forest Stewardship Council™)
- PEFC (Programme for the Endorsement of Forest Certification)
- RSPO (Roundtable on Sustainable Palm Oil)
- Rainforest Alliance Sustainable Agriculture
- SBP (Sustainable Biomass Program)
- UEBT (The Union for Ethical BioTrade)
- POIG (Palm Oil Innovation Group)
- SRP (Sustainable Rice Platform)
- BCI (Better Cotton Initiative) and
- CanopyStyle.

We also verify to our own LegalSource™, Sustainable Tourism and Carbon Footprint Management standards.

The purpose of this report is to document conformance with the requirements of applicable Forest Stewardship Council Chain of Custody (COC) standard(s) by **ASTRON Print, s.r.o.**, hereafter referred to as "Organisation". The report presents the findings of Preferred by Nature auditors who have evaluated the Organisation's systems and performance against the applicable requirements. Section 1 below provides the audit conclusions and any necessary follow-up actions by the Organisation through Corrective Action Requests. To achieve and maintain Chain of Custody certification, it is important that all non-conformances are resolved by their stated deadlines.

Preferred by Nature Chain of Custody reports are kept confidential, except for a few details that are posted in public website databases; these details are not commercially sensitive and include the Organisation's contact and certificate information, including product names and descriptions.

NOTE: Organisations that use FSC-STD-40-005 V3-1 to source Controlled Wood should be aware that we are required to post a public summary of the certification report on the FSC database. For details about the requirements of the public summary, refer to FSC-STD-20-011 V4-1; Part 3 section 12.

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

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

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

# 1. AUDIT CONCLUSIONS

## 1.1 Certification Decision

Based on auditor's recommendation and Preferred by Nature quality review, the following certification decision is taken:	
Preferred by Nature certification decision:	Certification approved
Certification decision by (name of the person):	Juraj Tužinský
Date of decision:	21-04-2023

## 1.2 Non-Conformity Reports (NCRs)

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

NCR number: 86548 (02/23)	NC grading:	Major <input type="checkbox"/>	Minor <input checked="" type="checkbox"/>
Standard & Requirement:	FSC-STD-40-004 V3-1 – 5.2		
Description of Non-conformance:			
Review of sales documentation and sampled FSC orders revealed that the organisation has omitted credit and percentage information on sales documentation (see evidence 4) although finished products are not always labelled (see Exhibit 3). The organisation is at the end of the supply chain, selling advertising materials, adhesive labels and packaging, but, as the CoC Manager presented, the labeling is subject to the customer's request, therefore it cannot be guaranteed that products will always be labelled. The CoC Manager and Administration committed to modify the invoice procedure, in accordance with updated output claims (see Exhibit 1a, annex 4), for which the IT department has been requested the correction in IS CICERO (see Exhibit 5).			
Corrective action request:	Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.  Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.		
NCR conformance deadline:	By next audit, but not later than 12 months after report finalisation date		
Client evidence:	Pending		
Evaluation of Evidence:	Pending		
NCR Status:	OPEN		
Comments (optional):			

### 1.3 Closed Non-Conformity Reports (NCRs)

<b>NCR number:</b> 64699 (01/22)	<b>NC grading:</b>	<b>Major</b> <input type="checkbox"/>	<b>Minor</b> <input checked="" type="checkbox"/>
<b>Standard &amp; Requirement:</b>	FSC-STD-40-004 V3-1 - 4.2		
<b>Description of Non-conformance:</b>			
<p><b>Audit 2022:</b> The organization submitted material accounting records (see Exhibit 3 – tab „seznam transakci“) The auditor found that categories of input material from suppliers – P4 Corrugated paper, P2 Paper, P3 Paperboard and P5 Packaging – had been stated in a misleading way. All material had been classified as FSC Mix Credit in the first place (column “H”), but right next to it (column “I”) material categories had been stated as „FSC Mix” in most of the cases, and in fewer cases, as “FSC Recycled 100%” or “FSC Mix 70%” –these last two in correspondence with full claim stated in purchase documents. The auditor interviewed Purchase Manager, who explained that material categories were wrongly entered in the document as FSC Mix Credit by default, as most of the material is purchased with such claim, and that all material entering the system belonging to eligible categories (FSC Mix min. 70%, FSC Recycled min. 70%, and FSC Mix Credit), is recorded in the system with claim “FSC Mix”, as it will be the output claim for all outputs. As result, input material category in Annual Volume Summary (see Exhibit 4) was all stated as “FSC Mix Credit”. The organisation submitted updated material accounting records (see Exhibit 3a) where material categories “FSC Recycled 100%” and “FSC Mix 70%” had been correctly assigned to corresponding purchases, but material purchased as FSC Mix Credit was still stated as “FSC Mix”. Input material categories in AVS were corrected and assigned to respective product type – except for FSC Mix Credit material category for P4 product group, that remained stated as “FSC Mix- (see Exhibit 4a). <b>NCR remained open.</b></p> <p><b>Reassessment 2023:</b> the organisation submitted material accounting records prior to audit for review (see Exhibit 2), where the auditor identified that all input material has been recorded as “FSC Mix”. Besides, review of input invoices revealed that invoices n. 1100634630; 1100645521, corresponding to FSC Mix 70% and FSC Mix Credit material, were not included in the material accounting records. The CoC Manager explained that inputs’ material category are stated in material accounting records in the same way they are recoded in the IT system, as the organisation uses the single output claim “FSC Mix” for all its products. The CoC Manager stated that all responsible personnel are fully aware of eligible input material categories that are compatible with such output claim, and therefore, they opted for simplifying the procedure by using only a single material category “FSC Mix” for both, inputs and outputs. Nevertheless, the audit revealed that FSC products are not always labelled, and therefore, the organisation is not entitled to omit the credit or percentage information on sales documentation (see related NCR 02/23); thus, after procedures and PGS update, full claim “FSC Mix 70%” is also included in the scope for FSC orders with no labeling, and corresponding corrections will be made in IS CICERO in order to cover both potential output claims.</p>			
<b>Corrective action request:</b>	<p>Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>		
<b>NCR conformance deadline:</b>	By next audit, but not later than 12 months after report finalisation date		
<b>Client evidence:</b>	The organisation submitted updated material accounting records/Annual Volume Summary (see Exhibit 2a). CoC Manager and Administration assistant were interviewed.		

<b>Evaluation of Evidence:</b>	<p>The auditor confirmed through review of updated document, cross-checked with purchase documentation, that FSC input claims stated correspond to those stated in purchase invoices, and all transactions are included. In AVS, quantities of input material and corresponding claims as well quantities of sold products and output FSC claims were amended according to corrections made in material accounting records. As the CoC Manager pointed out, the root cause of the non-conformance stems from the simplification of the organisation's system to maintain material accounting records, as they register all inputs as "FSC Mix" in correspondence with organisation's single output claim covering its full scope. Nevertheless, given that the organisation has sold (and may sell in the future) unlabelled products, the organisation has changed its procedures and updated output claim also including the full claim "FSC Mix 70%" for advertising materials, to be used for those orders where labelling is not requested by the client. The CoC Manager and Administration assistant were interviewed and showed fully understanding of the requirement. Thus, they addressed the non-conformance by reviewing and updating procedures, reviewing purchase documentation, and updating inputs' claims accordingly. Further, CoC Manager informed Purchase responsible about the change in its procedure and emphasized on the importance of keeping records of the specific claims of input materials. CoC Manager also requested the IT department to modify the necessary fields in IT CICERO so that FSC orders of are linked to possible output claims "FSC MIX" and "FSC Mix 70%".</p>
<b>NCR Status:</b>	<b>CLOSED</b>
<b>Comments (optional):</b>	<p>As the requirement states, the organisation shall maintain up-to-date material accounting records of materials and products in the scope of the FSC certificate, including:</p> <p>a.inputs: supplier's sales document number, date, quantities, and material category <u>including the percentage or credit claim</u> (if applicable).</p> <p>Given that the organisation purchases raw material (paper), which is not a finished and labelled product, and the auditor must have means to verify that output claim is in all cases compatible with output claim, FSC input claim must be recorded in material accounting records and Annual Volume Summary.</p>

<b>NCR number:</b> 64700 (03/22)	<b>NC grading:</b>	Major <input type="checkbox"/>	Minor <input checked="" type="checkbox"/>
<b>Standard &amp; Requirement:</b>	FSC-STD-50-001 V2-1 - 4.8		
<b>Description of Non-conformance:</b>			
<p><b>Audit 2022:</b> The organisation established a labeling agreement with a certified organisation (Dot Production s.r.o., TSUD-COC-001817) on 3.1.2021 (see Exhibit 7), but it did not notify Preferred by Nature about it. Further, the second organisation involved signed it only on 4.5.2022, when its certification body found out during annual audit that the agreement had not been officially closed. The agreement was recently updated and signed on 11.5.2022 (see Exhibit 7a) because in the first version of the agreement, some products which are out of organisation scope – but within the scope of the buyer (Dot Production s.r.o.) – were stated.</p>			
<b>Corrective action request:</b>	<p>Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>		
<b>NCR conformance deadline:</b>	By next audit, but not later than 12 months after report finalisation date		
<b>Client evidence:</b>	Records on products connected with the labelling agreement with Dot production s.r.o. were presented: sales documents (see Exhibit 4) and corresponding graphics (see Exhibit 3). CoC Manager and Administration assistant were interviewed.		
<b>Evaluation of Evidence:</b>	The auditor reviewed documentation and graphics of products labelled for Dot Production s.r.o. and noticed that no logo has been used on any of the FSC orders declared during the current audit period – all corresponding to Dot Production s.r.o. orders -. The CoC Manager explained that the product labelling is subject to client's request, and no labelling has been yet requested for any of the orders sold to Dot Production s.r.o. Nevertheless, the interview with CoC Manager and Administration assistant confirmed they are fully aware of the requirements when using another certification holder's on-product label and vice versa.		
<b>NCR Status:</b>	<b>CLOSED</b>		
<b>Comments (optional):</b>	The auditor expects the organisation to emphasize on Trademark labeling agreement requirements during next FSC trainings, and to present samples of products labelled for Dot Production s.r.o. and related order information and sales documentation.		

<b>NCR number:</b> 64865 ( 01/22)	<b>NC grading:</b>	Major <input type="checkbox"/>	Minor <input checked="" type="checkbox"/>
<b>Standard &amp; Requirement:</b>	FSC-STD-40-004 V3-1 – 1.1.		
<b>Description of Non-conformance:</b>			
<p><b>Audit 2022:</b> The organization submitted Control Documented System -DCS-, covering all applicable requirements of the standard, including conversion factor requirement (see Exhibit 1, section 14.2.4). However, according to the methodology that CoC Manager presented during the audit, the procedure on CF calculation described in organisation's DCS does not reflect reality.</p> <p><b>Reassessment 2023:</b> the organisation presented an up-to-date DCS (see Exhibit 1) prior to the audit for review. The auditor found that procedure on conversion factor calculation was not included. Further, the organisation did not present a clear methodology on how to calculate it. Besides, another inaccuracy was found in the section 12.4., where the organisation describes the material sourced for its FSC products.</p>			
<b>Corrective action request:</b>	<p>Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>		
<b>NCR conformance deadline:</b>	By next audit, but not later than 12 months after report finalisation date		
<b>Client evidence:</b>	The organisation presented an updated DCS right after the audit (see Exhibit 1a). The CoC Manager and Administration assistant were interviewed.		
<b>Evaluation of Evidence:</b>	<p>Review of the updated document confirmed that procedure on Conversion factor calculation is sufficiently described (Exhibit 1a, section 14.2.4) and information on organisation's sourcing practices has been also corrected. It was also confirmed through review of material accounting records, cross-checked with CF value, that the methodology is described as it is applied in practice and that the calculation is coherent. The root cause of the non-conformance was the absence of a conversion factor calculation as such and the erroneous assumption that presenting the input and output volumes of material it is sufficient to verify a positive conversion factor. The CoC Manager and Administration assistant were interviewed and proved fully understanding of the purpose of the conversion factor calculation. Thus, consistent methodology for CF calculation as well as the resulting figure was presented.</p>		
<b>NCR Status:</b>	CLOSED		
<b>Comments (optional):</b>	OBS 64865 (OBS 01/22) was upgraded to minor NCR.		



<b>NCR number:</b> 86547 (01/23)	<b>NC grading:</b>	Major <input type="checkbox"/>	Minor <input checked="" type="checkbox"/>
<b>Standard &amp; Requirement:</b>	FSC-STD-40-004 V3-1 – 4.1.		
<b>Description of Non-conformance:</b>			
The organisation has not presented methodology either calculations of conversion factor associated to its FSC products. The CoC Manager explained that the statistics carried out on a regular basis in production to determine material losses reflect a 25% of paper loss in production of its paper-based products, but no further calculation on CF for organisation's FSC products has been made. The procedure on CF was not included in organisation's DCS before its update (see related NCR OBS 01/22).			
<b>Corrective action request:</b>	Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.  Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.		
<b>NCR conformance deadline:</b>	By next audit, but not later than 12 months after report finalisation date		
<b>Client evidence:</b>	The organisation presented a conversion factor methodology (see Exhibit 1a, section 14.2.4) as well as Conversion factor calculation (see Exhibit 2a). The CoC Manager and Administration assistant were interviewed.		
<b>Evaluation of Evidence:</b>	Review of the updated documents confirmed that the procedure on Conversion factor calculation is sufficiently described, and it is coherent in terms of available data for its calculation and organisation's production system. It was also confirmed through review of material accounting records cross-checked with CF value that the methodology is described as it is applied in practice and that the calculation is coherent. The root cause of the non-conformance was the absence of a conversion factor calculation as such and the erroneous assumption that presenting the input and output volumes of material it is sufficient to verify a positive ration output/input. The CoC Manager and Administration assistant were interviewed and proved fully understanding of the purpose of the conversion factor calculation. A consistent methodology for CF calculation as well as the resulting figure were presented.		
<b>NCR Status:</b>	<b>CLOSED</b>		
<b>Comments (optional):</b>			

<b>NCR number:</b> 86549 (03/23)	<b>NC grading:</b>	Major <input type="checkbox"/>	Minor <input checked="" type="checkbox"/>
<b>Standard &amp; Requirement:</b>	FSC-STD-40-004 V3-1 – 8.3		
<b>Description of Non-conformance:</b>			
The organisation includes in its Product Group Schedule (PGS) the single output claim "FSC Mix" covering all products of the scope. However, the audit revealed that final products have been sold without label (see Exhibit 3) and therefore, the organisation is not eligible to use the shortened version of the claim.			
<b>Corrective action request:</b>	<p>Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above.</p> <p>Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.</p>		
<b>NCR conformance deadline:</b>	By next audit, but not later than 12 months after report finalisation date		
<b>Client evidence:</b>	The organisation submitted updated PGS (see exhibit 1a, annex 4) right after the audit. CoC Manager and Administration assistant were interviewed.		
<b>Evaluation of Evidence:</b>	<p>Review of the updated PGS confirmed that Product group P8.4 includes approved output claims "FSC Mix" and "FSC Mix 70%", the latter to be used in sales documentation of unlabelled orders. The CoC Manager identified as root cause of the NCR the fact that the labelling of the final product is subject to client's request, and thus, those orders where the client had not requested placement of the logo had been invoiced by following the former procedure and thus, omitting the credit and percentage information of the claim. The NCR was addressed by including the full claim "FSC Mix 70%" for advertising materials in organisation's PGS, covering unlabelled FSC orders. in organisation's PGS. Moreover, changes in IS CICERO for input/output claim affecting FSC orders of advertising materials were requested to the IT department. The CoC Manager and Administration assistant were interviewed and confirmed to have acknowledged the requirement and its implementation.</p>		
<b>NCR Status:</b>	CLOSED		
<b>Comments (optional):</b>			

## 1.4 Observations

**Note:** Observations are issued for the early stages of a problem, which does not of itself constitute a non-conformance, but which the auditor considers may lead to a future non-conformance if not

addressed by the Organisation; observations may lead to direct non-conformances if not addressed.

<b>OBS number: 86550 (04/23)</b>	<b>Standard &amp; Requirement:</b>	FSC-STD-40-004 V3-1; 6.1
<b>Description of findings leading to Observation:</b>	<p>The European Union has reached an agreement on a new law to prohibit products and commodities - including wood-products - linked with deforestation and forest degradation, from being imported into the EU market or exported from it. The new EU Deforestation Regulation (EUDR) also sets mandatory due diligence rules for Operators – organisations which place wood-products within the scope of the regulation on the EU market or export them from the EU – to avoid sourcing products that are associated with deforestation and forest degradation, or which have not been harvested in compliance with relevant laws of the country of origin. The new law will enter into force in 2023 and be applicable to companies 18months thereafter (approx. late-2024). Microenterprises will have 24 months to prepare for the regulation. The new regulation will replace the existing EU Timber Regulation (EUTR). Please see our dedicated EUDR webpage for further information and updates on the regulation.</p>	
<b>Observation:</b>	<p>Organisation should check if the EUDR will apply to its own activities and trading of wood or paper-based products. If so, the Organisation should begin to prepare for the regulation, to ensure it meets its obligations before the end of the transition period.</p>	

## 1.5 Additional Notes on Audit Findings

No notes.

## 1.6 Actions taken by Organisation Prior to Report Finalisation

The organisation submitted updated DCS (see Exhibit 1a) - including updated PGS (annex 4)-and updated material accounting records/AVS (see Exhibit 2a).

## 1.7 Notes for Next Audit

No notes.

## 2. AUDIT PROCESS

### 2.1 Audit Team

Auditor name(s)	Role	Qualifications
Inés Lasala González	Team leader	Spanish citizen, she has a Master's degree in Environmental Sciences and a Master's degree in Forestry Engineering, both from Polytechnic University of Valencia. Working experience in the following areas: research in agroforestry development and environmental services (MTT-LUKE Finland), research in Green Infrastructure management (Silva Taroucy-Czech Republic), forestry sector as a forestry services supplier for forest owners in Czech republic. She works as CoC auditor in Preferred by Nature since March 2021.

### 2.2 Audit Overview

Site(s)	Audit date	Auditor(s)	Total on-site audit time (Hours)	Interviewed people (name, title)
<b>ASTRON Print, s.r.o.</b> - production, office, registration and billing address	29-03-2023	Inés Lasala - Team leader	6	Jan Hodek - FSC CoC manager Zina Jandošová – Administration, FSC certification assistant Marketa Brandejsová – Financial director Martin Cabrnach - Purchase Manager Zdeněk Ducháček – Warehouse responsible Lucie Holzmanová - HR Manager/OAHS Veronika Podobská - Technologist Zdenek Krupička – Line worker
<b>ASTRON Print, s.r.o.</b> – warehouse (remote audit)	29-03-2023	Inés Lasala - Team leader	0,25	Jan Hodek - FSC CoC Manager Matin Pulíček - Warehouseman (external)

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

## 2.3 Description of Overall Audit Process

Prior to the audit the organization submitted relevant documentation regarding CoC system to the auditor for review (Documented Control System-DCS, List of Approved Suppliers, Annual Volume Summary, Product Group Schedule, FSC Core Labour requirements Policy Statement List and Self-assessment, List of FSC inputs / outputs transactions). The audit started with opening meeting with CoC Manager. During the opening meeting, the auditor was introduced and audit scope, process and information regarding confidentiality and conflict of interests were explained. The company responsible person presented the organization and explained how the company implements its FSC chain of custody system. The auditor reviewed the relevant documentation regarding the FSC CoC system and interviewed responsible personnel. The auditor visited organization facilities including production site and warehouse and conducted interviews with key staff.

The audit continued remotely at the second warehouse situated in Jablonec nad Nisou, where the organization may store FSC material prior its processing in the production site. The auditor inspected the warehouse and interviewed key personnel.

The audit ended with the closing meeting at the warehouse facilities during which findings were presented to CoC Manager.

## 3. ORGANISATION DETAILS AND CERTIFICATION SCOPE

### 3.1 General Overview of the Organisation

Astron Print is a printing company established in 2000, that includes two sites in scope – production site, located in Mladoboleslavská 1128, 197 00 Prague 9 - where FSC production is concentrated, and production site Janovská 5178/39, 466 04 Jablonec nad Nisou, which acts only as warehouse with respect to FSC production. The organisation is also specialist on large format printing products such as billboards. It has a large production rate dedicated to different kind of billboards non-paper based: textile, plastic, light panels, etc.

It has two sites, the one in Prague is the company residence and printing house, the other one in Jablonec nad Nisou functions as the warehouse and also printing house for part of the incoming material. The site in Jablonec nad Nisou does not have production (print) of FSC products in the certificate scope.

The organisation uses for its FSC products material such as paper, corrugated paper, cardboard, or adhesive labels, and it produces Packaging and wrappings and several kinds of printed materials, The company runs transfer system. Certified material, mainly paper and paperboard, is purchased based in orders. The main output product is advertising materials, with possible output claims FSC Mix for labelled production and FSC Mix X% for unlabelled products. The main customer is the certified organisation Dot s.r.o., with which it has signed a labelling agreement.

### 3.2 Audit Background

Management system changes since the previous evaluation: |No changes.

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

Organisation has taken physical possession of FSC-certified materials: Yes

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

### 3.3 FSC Annual Administration Fee (AAF)

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

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

<b>FSC AAF Type Category:</b>	<b>Single CoC</b>
<b>Forest Products Turnover<sup>1</sup>:</b>	<b>1 943 867 USD</b>
<b>Total Company Revenue<sup>2</sup></b>	<b>16 743 911USD</b>
<b>Document Reference:</b>	Annual Tax return

<sup>1</sup> Forest Products Turnover as defined in FSC-POL-20-005 V3-1: Forest Products Turnover means the Revenue of all certified and uncertified forest products and products containing wood or fibre components. (i.e., all wood products, pulp and paper products, and non-timber forest products according to FSC-STD-40-004a). It does not refer to 100% non-forest products companies might produce. For clarification, Forest Products Turnover does not refer to related services.

<sup>2</sup> Revenue means the total revenue of an organisation derived from the provision of goods and services, less trade discounts, VAT, and any other Taxes based on this Revenue. This is also less intracompany sales (i.e. after any consolidation where a financial group is existing). Revenue refers to the most recently completed fiscal year and means the total Revenue, which is the exact number to the nearest whole USD. The conversion rate upon entering the data into the FSC Certification Database is the respective rate on the date of the CH's fiscal year-end as per the mid-market rate on OANDA.

<p><b>Explanation of the validity of the Forest Products Turnover provided</b></p>	<p>The organisation's main production line focuses on large-scale billboards and banners, mainly out of textile and plastic-based materials. The paper-based production line generally represents less than a 30% of the total production.</p>
<p><b>Fiscal Year (N/A for Group):</b></p>	<p><b>1.7.2021- 30.6..2022</b></p>

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

## Scope Details

Scope Item	Check all that apply to the Certificate Scope	Change in scope (N/A for Assessments)
<b>Certificate Type:</b>	<input checked="" type="checkbox"/> Single <input type="checkbox"/> Multi-site <input type="checkbox"/> Group	<input type="checkbox"/>
<b>Approved Standards:</b>	FSC-STD-40-004 V3-1 FSC-STD-50-001 V2-1 EN	<input type="checkbox"/>
<b>Primary Activity:</b>	Secondary Processor	<input type="checkbox"/>
<b>Secondary Activity:</b>	Choose an activity	<input type="checkbox"/>
<b>Total number of Participating Sites:</b>	2	<input type="checkbox"/>
<b>System for FSC Claims:</b>	<input checked="" type="checkbox"/> Transfer <input type="checkbox"/> Percentage <input type="checkbox"/> Credit	<input type="checkbox"/>
<b>Controlled Wood Inputs:</b>	<input type="checkbox"/> Only FSC Controlled Wood <input type="checkbox"/> Low risk sources <input type="checkbox"/> Unspecified risk sources <input type="checkbox"/> Specified risk sources	<input type="checkbox"/>
<b>Due Diligence System</b>	<input type="checkbox"/> Does not include field verification <input type="checkbox"/> Includes supplier audits <input type="checkbox"/> Includes audits to forest level	<input type="checkbox"/>
<b>Outsourcing:</b>	<input type="checkbox"/> Low risk <input type="checkbox"/> High risk	<input type="checkbox"/>
<b>Trademark Use:</b>	<input checked="" type="checkbox"/> On-product <input checked="" type="checkbox"/> Off-product <input type="checkbox"/> RAC Seal	<input type="checkbox"/>
<b>Changes in scope:</b>	Changes in PGS: Product groups P5.2 and P8.7 have been excluded of scope. Product group P8.4 includes output claim "FSC Mix X%"	



## Site details

For very large multi-sites or groups (more than 20 sites), the table below may be replaced with a separate exhibit file if it contains all the required information in a similar format. If this option is used then refer to Exhibit # <enter exhibit number>

Legal entity + Site name + subcode (if applicable)	Address/ Tel/Fax/Email	Site activity	Multi-site/Group site classification	Number of employees	Annual Turnover for AAF (USD)
<b>ASTRON Print, s.r.o. - production, office, registration, and billing address</b>	Mladoboleslavská 1128 Praha - 9 Kbely 197 00 Czech Republic  Tel: +420 606 667 620 Email: jhodek@astron.cz	Secondary manufacturer	N/A	85	17 445 501 CZK 1 943 867 USD
<b>ASTRON Print, s.r.o. - warehouse</b>	Janovská 5178/39b Jablonec nad Nisou - Mšeno nad Nisou 466 04 Czech Republic  Tel: +420 606 667 620 Email: jhodek@astron.cz	Warehousing/Storage	N/A	20	

## Product group details

For very large multi-sites or groups or when there are many product groups (e.g. wood traders), table(s) below may be replaced with separate exhibit file(s) if the files contain all the required information in a similar format. If this option is used then refer to Exhibit # <enter exhibit number>

Product Type + Product Group description	Legal entity + Site name + Subcode (if applicable)	Species of material input Common name – Latin Name	Material category for input	Control system	Material category for output
P5.1 Lepenkové obaly	ASTRON Print, s.r.o. - production, office, registration and billing address	N/A	FSC Mix x%;FSC Mix Credit;FSC Recycled Credit;FSC Recycled x%	FSC Transfer	FSC Mix
P7.8 Nálepky	ASTRON Print, s.r.o. - production, office, registration and billing address	N/A	FSC Mix x%;FSC Mix Credit;FSC Recycled Credit;FSC Recycled x%	FSC Transfer	FSC Mix
P8.4 Reklamní materiál	ASTRON Print, s.r.o. - production, office, registration and billing address	N/A	FSC Mix x%;FSC Mix Credit;FSC Recycled Credit;FSC Recycled x%	FSC Transfer	FSC Mix, FSC Mix 70%

## Appendix A: CRITICAL CONTROL POINT ANALYSIS

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

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

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

### Evaluation of Critical Control Points and Risks

Evaluation and description of any critical control points with a risk that non-certified/ uncontrolled wood or fibre may enter the Chain of Custody system or where certified/ controlled materials could leave the system:	
Critical Control Point	High or Low Risk?
Purchasing/ sourcing eligible material/ product	High Risk
Receiving and storage	High Risk
Segregation	High Risk
Processing	High Risk
Determination of claims (transfer, percentage or credit system; physical or temporal separation or percentage method)	Low Risk
Sales and shipping	High Risk
Volume control	Low Risk
Labelling	Low Risk
Outsourcing	N/A
Describe any high risks of mixing noted above, indicating mitigation measures that have been implemented and, if applicable, the corresponding NCR or OBS:	
<b>Description of risks</b>  The organisation purchases material used for FSC product groups from suppliers with different claims, so this is high risk related to sourcing, receiving, and segregation. The organisation also purchases non-FSC material. The company sells products with FSC claim and without claim (certified and non-certified products may be on the same invoice), so there is high risk related to sales and shipping.	
<b>Mitigation measures and corresponding NCRs:</b>  Audit confirmed that the certificate validity, scope, names, certification code of the suppliers and materials supplied is regularly verified. Organization have system in place to check the supplier's sale and/or delivery documentation. Upon receipt, the material and delivery documentation are cross-checked for compliance, and it is stored with stock card from supplier (label specifying FSC material + bar code). The organisation does not store FSC material based on claim as it is purchased	

with minimum % threshold for labelling and sold with claim FSC Mix. Audit confirmed that key personnel is well trained on material identification and segregation throughout storing and production. Volume and claims control is carried out based on job orders. **See NCR 64699 (01/22)**. Main processing steps involving a change of material are recorded in IT for each job order. **See NCR 8654 (01/23)**. Volume accounting records are registered in IS CICERO. Sales documents for FSC certified jobs are managed through several key accounts for different clients, and only one "FSC Mix claim is used on invoices as company is at the end of the supply chain selling FSC finished and generally labelled products. **See NCR 86548 (02/23)**. The organisation may use FSC MIX label on-product. The audit confirmed that organisation sends all TM uses to PbN for approval.

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

### 1. Evaluation of Site: Astron Print s.r.o.

### 2. Standard Checklist

#### 2.1. Standard Checklist

The following section summarises the Organisation's compliance with FSC Chain of Custody (CoC) requirements. This checklist is directly based on the FSC CoC standard FSC-STD-40-004 *Chain of Custody Certification* V3-1 EN. FSC standard requirement numbers are identical with the checklist numbers below.

Standard Requirement	Conformance
<b>1. CoC management system</b>	
<p>1.1 The organisation shall implement and maintain a CoC management system adequate to its size and complexity to ensure its continuous conformity to all applicable certification requirements, including the following:</p> <ul style="list-style-type: none"> <li>a. appoint a management representative who has overall responsibility and authority for the organisation's conformity to all applicable certification requirements;</li> <li>b. implement and maintain up-to-date documented procedures covering the certification requirements applicable to the scope of the certificate;</li> <li>c. define the key personnel responsible for the implementation of each procedure;</li> <li>d. train staff on the up-to-date version of the organisation's procedures to ensure their competence in implementing the CoC management system;</li> <li>e. maintain complete and up-to-date records of the documents that are relevant to demonstrate the organisation's conformity with all applicable certification requirements which shall be retained for a minimum period of five (5) years. At a minimum, the organisation shall keep records of the following documents as applicable to the certificate scope: procedures, product group lists; training records; purchase and sales documents; material accounting records; annual volume summaries; trademark approvals; records of suppliers, complaints, and outsourcing; control of nonconforming products; verification program records for reclaimed material, and records related to a due diligence program for controlled material and FSC Controlled Wood.</li> </ul> <p>[Exhibit required]</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> FSC CoC Management system is adequate to the organisation's size and complexity. The Organisation has appointed Jan Hodek, as the person with overall responsibility and authority for the Organisation's compliance with the applicable requirements of this standard. The organisation presented an up-to-date Documented Control System prior to the audit for review (see Exhibit 1). The auditor found that procedure on conversion factor calculation was not included. Further, the organisation did not present a clear methodology on how to calculate it. Besides, another inaccuracy was found in the section 12.4., where the organisation describes the material sourced for its FSC products. <b>OBS 64865 (01/22) was raised to minor NCR 64865.</b> The organisation presented an updated DCS right after the audit (see Exhibit 1a). The CoC Manager and Administration assistant were interviewed. Review of the updated document confirmed that procedure on Conversion factor calculation is sufficiently described (Exhibit 1a, section 14.2.4) and information on organisation's sourcing practices has been also corrected. It was also confirmed though review of material accounting records, cross-checked with CF value, that the methodology is described as it is applied in practice and that the calculation is coherent. The root cause of the non-conformance was the absence of a conversion factor calculation as such and the erroneous assumption that presenting the input and output volumes of material it is sufficient to verify a</p>	

<p>positive conversion factor. The CoC Manager and Administration assistant were interviewed and proved fully understanding of the purpose of the conversion factor calculation. Thus, consistent methodology for CF calculation as well as the resulting figure was presented. <b>NCR was closed.</b></p> <p>The Organisation maintains records and all documentation applicable to FSC requirements up to 5 years in digital and paper format, as it is stated in organization's DCS (Exhibit 1a, section 5). All key staff employees understand the requirements of CoC system and their specific responsibilities. The staff is trained, the latest training records of 20.3.2023 were submitted. CoC Manager and Administration assistant were interviewed.</p>	
<p>1.2 The organisation shall apply the eligibility criteria specified in Part IV to define its eligibility for single, multisite, or group CoC certification.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The company applies the eligibility criteria specified in Part IV for single-site certification. See Section IV of this appendix.</p>	
<p>1.3 The organisation shall commit to the FSC values as defined in FSC-POL-01- 004 Policy for the Association of Organisations with FSC. The requirement is also included in organisation's DCS (see Exhibit 1, section 5.2).</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The Organisation submitted a signed self-declaration to FSC values. Moreover, the organization has signed a trademark license agreement (TLA) from 13.3.2023 which includes a commitment to FSC values as defined in FSC-POL-01-004. CoC Manager and Administration assistant were interviewed.</p>	
<p>1.4 The organisation shall commit to occupational health and safety (OHAS). At a minimum, the organisation shall appoint an OHAS representative, establish and implement procedures adequate to its size and complexity, and train its staff on OHAS.</p> <p><b>NOTE:</b> Other certifications and enforcement of local legislation on OHAS that cover the elements required in Clause 1.4 may be used as evidence of conformity to this requirement (i.e. the organisation may be considered as automatically meeting Clause 1.4.).</p>	<p>Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/></p>
<p><b>Findings:</b> The Organisation has demonstrated its commitment to occupational health and safety according to this requirement. The Organisation appointed Martin Klementa as OHAS responsible person. Auditor checked OAHS documentation. The Organisation maintains OHAS documentation for all employees where applicable trainings are recorded. The Organisation cooperates with external company –A1 SYSTEM -. Last OAHS training took place on 3.5.2022. The periodicity is once every two years, and for newcomers. Trainings on forklift handling are yearly carried out. Individual training records for each employee were presented. OAHS training dates vary for each employee depending on the position starting the date, and they regularly conducted once a year. No health and safety violations were observed during site inspection. The organization CoC Manager and HR Manager were interviewed.</p>	
<p>1.5 The organisation shall adopt<sup>3</sup> and implement a policy statement, or statements, that encompass the FSC core labour requirements. The policy statements shall be made available to stakeholders (i.e. affected and interested stakeholders) and to the organisation's certification body.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The organisation has adopted and implemented a policy statement that cover the FSC Core Labour requirements. A written declaration on Core Labour requirements was signed and it is available for stakeholders in organisation's facilities. The self-declaration is also included in organisation's DCS (see Exhibit 1a, annex 6). CoC Manager and HR Manager were interviewed.</p>	
<p>1.6 The organisation shall maintain an up-to-date self-assessment in which it describes how the organisation applies the FSC core labour requirements to its operations. The self-assessment shall be submitted to the organisation's certification body. [Exhibit required]</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The organisation submitted an up-to-date FSC Core Labour requirements self-assessment prior to the audit for review (see Exhibit 1a, annex 5). The organisation precisely describes how it implements FSC Core Labour Requirements and it refers to national applicable legislation such as Civil Code Act. No. 89/2012, Labour Code No. 262/2006, Antidiscrimination</p>	

<sup>3</sup> May develop a new policy or use an existing one.

<p>Law 198/2009 Sb., Employment Act No. 435/2004, Charter of Fundamental Rights and Basic Freedoms from Czech Constitution). Related documentation that the organisation is able to submit in order to support applicable requirements, is also stated, such as: employees' personal records, working agreements - including agreement on working performance, termination conditions, etc.- Code of Ethics, etc. CoC Manager and HR Manager were interviewed.</p>	
<p>1.7 The organisation shall ensure that complaints received regarding the organisation's conformity to the requirements applicable to the scope of the organisation's CoC certificate are adequately considered, including the following:</p> <ul style="list-style-type: none"> <li>a. acknowledge receipt of the complaint to the complainant within two (2) weeks of receiving the complaint;</li> <li>b. investigate the complaint and specify its proposed actions in response to the complaint within three (3) months. If more time is needed to complete the investigation, the complainant and the organisation's certification body shall be notified;</li> <li>c. take appropriate actions with respect to complaints and any deficiencies found in processes that affect conformity to the certification requirements;</li> <li>d. notify the complainant and the organisation's certification body when the complaint is considered to be successfully addressed and closed.</li> </ul>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The procedure on complaint handling is included in the company's DCS (see Exhibit 1a, section 8). No complaints were received during the current audit period. The CoC Manager and Administration assistant were interviewed and confirmed awareness of the requirement.</p>	
<p>1.8 The organisation shall have procedures in place to ensure that any non-conforming products are identified and controlled to prevent their unintended sale and delivery with FSC claims. Where non-conforming products are detected after they have been delivered, the organisation shall undertake the following activities:</p> <ul style="list-style-type: none"> <li>a. notify its certification body and all affected direct customers in writing within five business days of the non-conforming product identification, and maintain records of that notice;</li> <li>b. analyse causes for the occurrence of non-conforming products, and implement measures to prevent their reoccurrence;</li> <li>c. cooperate with its certification body in order to allow the certification body to confirm that appropriate actions were taken to correct the non-conformity.</li> </ul>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The procedure on non-conforming products is included in the company's DCS (see Exhibit 1a, section 9). No complaints were received during the current audit period. The CoC Manager and Administration assistant were interviewed and confirmed awareness of the requirement.</p>	
<p>1.9 The organisation shall support transaction verification conducted by its certification body and Assurance Services International (ASI), by providing samples of FSC transaction data as requested by the certification body.</p> <p>NOTE: Pricing information is not within the scope of transaction verification data disclosure.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The interview with CoC Manager and Administration assistant confirmed that the organisation supports transaction verification, and the requirement is covered in organization's DCS (see Exhibit 1a, section 10).</p>	
<p>1.10 The organisation shall support fibre testing conducted by its certification body and ASI by surrendering samples and specimens of materials and products, and information about species composition for verification upon request.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The interview with CoC Manager and Administration assistant confirmed that the organisation supports fibre testing, and the requirement is covered in organization's DCS (see Exhibit 1a, section 11).</p>	
<p>1.11 The organisation may demonstrate compliance with other certifications schemes as evidence of conformity to Section 7 'FSC core labour requirements'.</p> <p>NOTE: FSC International will review the compatibility of these schemes with</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>

the FSC core labour requirements and the extent of their overlap with requirements in Section 7.	
<b>Findings:</b> The organisation is not certified against other certification schemes that can prove conformity with FSC Core Labour requirements.	

Standard Requirement	Conformance
<b>2. Material sourcing</b>	
2.1 The organisation shall maintain up-to-date information about all suppliers who are supplying materials used for FSC product groups, including names, certification code (if applicable), and materials supplied. [Exhibit required]	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Findings:</b> The organisation has maintained up-to date information about Suppliers. The organization submitted List of Suppliers prior to the audit for review (see Exhibit 1a, annex 3). The certificate validity, scope, names, certification code of the suppliers and materials supplied is regularly verified and responsible person performed before the auditor the verification procedure. Purchase Manager and CoC Manager were interviewed.	
2.2 In order to confirm any changes that might affect the availability and authenticity of the supplied products, the organisation shall regularly verify the validity and product groups scope of the certificates of their active FSC-certified suppliers through the FSC certificate database (info. fsc.org).  <b>NOTE:</b> Other FSC platforms synchronised with the FSC certificate database (i.e. the trademark portal) may support the organisation's conformity to this requirement by sending automatic notifications to the organisation in the case of a change in the certificate scope of its suppliers.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>  N/A <input type="checkbox"/>
<b>Findings:</b> The auditor confirmed by interview with CoC Manager and Purchase responsible that certificate validity, scope, names, certification code of the suppliers and materials supplied is periodically verified. The procedure is included in organisation's DCS (see Exhibit 1a, section 12). Purchase Manager was interviewed and showed fully awareness of the verification procedure.	
2.3 The organisation shall have procedures in place to check the supplier's sale or delivery documentation (or both) to confirm that: a. the supplied material type and quantities are in conformity to the supplied documentation; b. the FSC claim is specified; c. the supplier's FSC Chain of Custody or FSC Controlled Wood code is quoted for material supplied with FSC claims.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Findings:</b> The organization has a system in place to check supplier sales documentation to confirm FSC specifications as described in a-c above, and the procedures is described in organisation's DCS (see Exhibit 1, section 5.8.1). The auditor interviewed CoC Manager and Purchase Manager and examined all supplier documents for FSC purchases and confirmed conformance with the requirements. E.g.: 1100608600, 1100615982, 1100602654; 1100634413; 1100635800, 1100633480, 1100636006, 1100610175, 1100619721, 1100619163, 1100645824, 1100645085, 1100634630, 1100645521, 1100604132. <b>See related NCR 64865 (01/22).</b>	
2.4 The organisation shall ensure that only eligible inputs and the correct material categories are used in FSC product groups as defined in Table B.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Findings:</b> The organisation may purchase paper, paperboard, corrugated paper, packaging, and adhesive labels with FSC Mix X%, FSC Mix Credit, FSC Recycled X% and FSC recycled Credit claims for its FSC products. Review of purchase documentation and material accounting records in IS and interviews with responsible personnel confirmed that organisation has used only eligible inputs for its FSC products. During the current audit period, the organisation has purchased Paper with FSC Mix 70% and FSC Mix Credit claim. The requirement is included in organisation's DCS (see Exhibit 1a, section 12). CoC Manager, Purchase Manager and warehouse responsible were interviewed.	
2.5 Organisations sourcing non-FSC-certified reclaimed material for use in FSC product groups shall conform to the requirements of FSC-STD-40-007.	Yes <input type="checkbox"/> No <input type="checkbox"/>



	N/A <input checked="" type="checkbox"/>
<b>Findings:</b> The organization does not source non-FSC-certified reclaimed materials for use in its FSC product groups.	
2.6 Organisations sourcing non-FSC-certified virgin material for use in FSC product groups as controlled material shall conform to the requirements of FSC-STD-40-005.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
<b>Findings:</b> The organisation does not source controlled materials for use in its FSC product groups.	
2.7 Organisations that reclaim materials from primary or secondary processing at their own site may classify the material as the same or lower material category as the input from which it was derived. Materials reclaimed from secondary processing may also be classified by the organisation as pre-consumer reclaimed material, except materials that are discarded by a manufacturing process but that can be reused on site by being incorporated back into the same manufacturing process that generated it.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
<b>Findings:</b> The organisation does not source reclaimed materials from their own site for use in FSC product groups.	
2.8 The organisation may classify material held in stock at the time of the main evaluation by the certification body and material received between the date of the main evaluation and the issue date of the organisation's CoC certificate as eligible input, provided that the organisation is able to demonstrate to the certification body that the materials meet the FSC material sourcing requirements.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
<b>Findings:</b> This is not a main evaluation.	

Standard Requirement	Conformance
<b>3. Material handling</b>	
3.1 In cases where there is risk of non-eligible inputs entering FSC product groups, the organisation shall implement one or more of the following segregation methods: a. physical separation of materials; b. temporal separation of materials; c. identification of materials.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<b>Findings:</b> The organisation implemented identification of materials. The stored material meets the FSC material sourcing requirements. Upon receipt, the material and delivery documentation are cross-checked for compliance, and it is stored with stock card from supplier (label specifying FSC material + bar code). The position in the storage it is linked to material ID in company's IS. The organisation does not store FSC material based on claim as it is purchased with minimum % threshold for labelling and sold with claim FSC Mix (or FSC Mix 70%). The audit confirmed that key personnel is well trained on material identification and segregation throughout storing and production. The procedure is described in FSC CoC Manual (See Exhibit 1a, section 13). Warehouse responsible, Purchase Manager and CoC Manager were interviewed.	

Standard Requirement	Conformance
<b>4. FSC material and products records</b>	
4.1 For each product group or job order, the organisation shall identify 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 organisation shall have a consistent methodology for calculating conversion factor(s) and shall keep them up to date.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

**NOTE:** Organisations that produce custom manufactured products are not required to specify conversion factors before manufacturing, but they shall maintain production records that enable conversion factors to be calculated.

**Findings:** The organisation has not presented methodology either calculation of conversion factor associated to its FSC products. The CoC Manager explained that the statistics carried out on a regular basis in production to determine material losses reflect a 25% of paper loss in production of its paper-based products, but no further calculation on CF for organisation's FSC products has been made. The procedure on CF was not included in organisation's DCS before its update (see related NCR OBS 01/22). **NCR 86547 (01/23) was issued.** The organisation presented a conversion factor methodology (see Exhibit 1a, section 14.2.4) as well as Conversion factor calculation (see Exhibit 2a). The CoC Manager and Administration assistant were interviewed. Review of the updated documents confirmed that the procedure on Conversion factor calculation is sufficiently described, and it is coherent in terms of available data for its calculation and organisation's production system. It was also confirmed through review of material accounting records cross-checked with CF value that the methodology is described as it is applied in practice and that the calculation is coherent. The root cause of the non-conformance was the absence of a conversion factor calculation as such and the erroneous assumption that presenting the input and output volumes of material it is sufficient to verify a positive ratio output/input. The CoC Manager and Administration assistant were interviewed and proved fully understanding of the purpose of the conversion factor calculation. A consistent methodology for CF calculation as well as the resulting figure were presented. **NCR was closed.**

The conversion factor was calculated per job order, based on output/input ratio, and it ranged between 79% and 92% for advertising materials, as shown in material accounting records (see Exhibit 2b, sheet 2, "konverzní factor"). The average conversion factor for product group P8.4 in stated in AVS (see Exhibit 2b, sheet 4, "konverzní factor"), resulting on 83.36%.

4.2 The organisation shall maintain up-to-date material accounting records (e.g. spreadsheets, production control software) of materials and products in the scope of the FSC certificate, including:

- a. inputs: supplier's sales document number, date, quantities, and material category including the percentage or credit claim (if applicable);
- b. outputs: sales document number, date, product description, quantities, FSC claim, and applicable claim period or job order;
- c. FSC percentage calculations and FSC credit accounts.

Yes ☐ No ☒

**Findings:** Reassessment 2023: the organisation submitted material accounting records prior to audit for review (see Exhibit 2), where the auditor identified that all input material has been recorded as "FSC Mix". Besides, review of input invoices revealed that invoices n. 1100634630; 1100645521, corresponding to FSC Mix 70% and FSC Mix Credit material, were not included in the material accounting records. The CoC Manager explained that inputs' material category are stated in material accounting records in the same way they are recoded in the IT system, as the organisation uses the single output claim "FSC Mix" for all its products. The CoC Manager stated that all responsible personnel are fully aware of eligible input material categories that are compatible with such output claim, and therefore, they opted for simplifying the procedure by using only a single material category "FSC Mix" for both, inputs and outputs. Nevertheless, the audit revealed that FSC products are not always labelled, and therefore, the organisation is not entitled to omit the credit or percentage information on sales documentation (see related NCR 02/23); thus, after procedures and PGS update, full claim "FSC Mix 70%" is also included in the scope for FSC orders with no labeling, and corresponding corrections will be made in IS CICERO in order to cover both potential output claims. **Open Minor NCR 64865 (01/22) was raised to major.** The organisation submitted updated material accounting records/Annual Volume Summary (see Exhibit 2a). CoC Manager, Purchase Manager and Administration assistant were interviewed. The auditor confirmed through review of updated document, cross-checked with purchase documentation, that FSC input claims stated correspond to those stated in purchase invoices, and all transactions are included. In AVS, quantities of input material and corresponding claims as well quantities of sold products and output FSC claims were amended according to corrections made in material accounting records. As the CoC Manager pointed out, the root cause of the non-conformance stems from the simplification of the organisation's system to maintain material accounting records, as they register all inputs as "FSC Mix" in correspondence with organisation's single output claim covering its full scope. Nevertheless, given that the organisation has sold (and may sell in the future) unlabelled products, the organisation has changed its procedures and updated output claim also including the full claim "FSC Mix 70%" for advertising materials, to be

used for those orders where labelling is not requested by the client. The CoC Manager and Administration assistant were interviewed and showed fully understanding of the requirement. Thus, they addressed the non-conformance by reviewing and updating procedures, reviewing purchase documentation, and updating inputs' claims accordingly. Further, CoC Manager informed Purchase Manager about the change in its procedure and emphasized on the importance of keeping records of the specific claims of input materials. CoC Manager also requested the IT department to modify the necessary fields in IT CICERO so that FSC orders of are linked to possible output claims "FSC MIX" and "FSC Mix 70%". **NCR was closed.** As the requirement states, the organisation shall maintain up-to-date material accounting records of materials and products in the scope of the FSC certificate, including:

a.inputs: supplier's sales document number, date, quantities, and material category including the percentage or credit claim (if applicable).

Given that the organisation purchases raw material (paper), which is not a finished and labelled product, and the auditor must have means to verify that output claim is in all cases compatible with output claim, FSC input claim must be recorded in material accounting records and Annual Volume Summary.

4.3 Organisations that are certified to FSC and other forestry certification schemes and that have inputs and outputs that simultaneously carry claims from these schemes shall demonstrate that the quantities of products are not inappropriately counted multiple times.

Yes ☐ No ☐

**NOTE:** This can be done by establishing a single accounting record for these materials which clearly identifies the quantities of materials and products and the respective certification claim(s) applied to outputs. When this is not possible, the organisation should enable the certification body's assessment of this requirement by other means.

N/A ☒

**Findings:** The organization is not certified to other forestry certification schemes.

4.4 The organisation shall prepare reports of annual volume summaries (in the measurement unit commonly used by the organisation), covering the period since the previous reporting period, demonstrating that the quantities of output products sold with FSC claims are compatible with the quantities of inputs, any existing inventory, their associated output claims, and the conversion factor(s) by product group.

Yes ☒ No ☐

NOTE: Organisations that make custom manufactured products (e.g. woodworkers, building contractors, construction companies) may present the annual FSC summary reports as an overview of the job orders or construction projects instead of by product group.

[Exhibit required for Audits and Reassessments. In case of multi-sites, exhibits shall be collected for each site]

**Findings:** The Organisation submitted Annual Volume Summary -AVS- that includes required quantitative information (see Exhibit 2a). AVS was cross-checked with material accounting records (see Exhibit 2a, sheet 2) and records in IS, as well as with incoming and outgoing invoices. The quantities of output products sold with FSC claims are compatible with the quantities of inputs, any existing inventory, their associated output claims, and the conversion factor by product group. The reporting period covers 1.1.2022-31.12.2022. Total purchase of P4 Corrugated paper and paperboard, with claims FSC Mix Credit, FSC Mix 70%, and FSC Recycled 100% from previous reporting period remained in storage. During the current audit period only P2 paper was purchased and processed. Total amount of P2 Paper, with FSC Mix Credit and FSC Mix 70% claims claim, are stated in column "Celkové obdržané množství vstupného materiálu" in kg. In subsequent columns are recorded amounts of material used in production (kg) and material remained in storage (kg). Total annual sale of P8.4Advertising material and assigned output claim "FSC Mix 70%" is stated in column "Celkové množství predaných výrobkov", in Kg. CoC Manager and Purchase Manager were interviewed. **See related NCR 64699 (01/22).**

## 5. Sales

5.1 The organisation shall ensure that sales documents (physical or electronic) issued for products sold with FSC claims include the following information:

Yes ☒ No ☐

<p>a. name and contact details of the organisation;  b. information to identify the customer, such as name and address of the customer (except for sales to end consumers);  c. date when the document was issued;  d. product name or description;  e. quantity of products sold;  f. the organisation's FSC certificate code associated with FSC-certified products and/ or FSC Controlled Wood code associated with FSC Controlled Wood products;  g. a clear indication of the FSC claim for each product item or the total products as specified in Table C.</p>	
<p><b>Findings:</b> The audit confirmed that sales documents issued for products sold with FSC claims include information described in a-g above. The auditor examined all sales documents (invoices and corresponding delivery notes) corresponding to the current audit period: 8122008494, 8122001797, 8121017386, 8121017115. The required information was present in all documents. The auditor confirmed by review of sales documentation and interview with CoC Manager (sales responsible) that sales documents for FSC products always include the required information. <b>See relate NCR 02/23.</b></p>	
<p>5.2 Organisations at the end of the supply chain selling FSC finished and labelled products (e.g. retailers, publishers) may omit the percentage or credit information in sales documentation (e.g. using "FSC Mix" claim only instead of "FSC Mix 70%" or "FSC Mix Credit"). In this case, however, this information is lost and subsequent organisations in the supply chain are not permitted to use or reinstate the percentage or credit information related to these products.</p>	<p>Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>  N/A <input type="checkbox"/></p>
<p><b>Findings:</b> Review of sales documentation and sampled FSC orders revealed that the organisation has omitted credit and percentage information on sales documentation (see evidence 4) although finished products are not always labelled (see Exhibit 3). The organisation is at the end of the supply chain, selling advertising materials, adhesive labels and packaging, but, as the CoC Manager presented, the labelling is subject to the customer's request, therefore it cannot be guaranteed that products will always be labelled. The CoC Manager and Administration committed to modify the invoice procedure, in accordance with updated output claims (see Exhibit 1a, annex 4), for which the IT department has been requested the correction in IS CICERO. <b>NCR 86548 (02/23) was issued and remained open.</b></p>	
<p>5.3 If the sales documentation issued by the organisation is not included with the shipment of the product and this information is relevant for the customer to identify the product as being FSC certified, the related delivery documentation shall include the same information as required in Clause 5.1 and a reference linking it to the sales documentation.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>  N/A <input type="checkbox"/></p>
<p><b>Findings:</b> Delivery notes are always included with the shipment of the products and are linked to the invoices which are sent electronically. Sampled delivery documentation was checked (see finding under 5.1.). CoC Manager was interviewed.</p>	
<p>5.4 The organisation shall ensure that products sold with an FSC 100%, FSC Mix, or FSC Recycled claim on sales documentation do not carry any labels from other forestry certification schemes.</p> <p><b>NOTE:</b> FSC-certified product may simultaneously carry the FSC claim and the claim of other forestry certification schemes on sales and delivery documents, even if the product is FSC labelled.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>  N/A <input type="checkbox"/></p>
<p><b>Findings:</b> The auditor confirmed during interviews with CoC Manager and Warehouse responsible as well as through on-site inspection, that certified material does not carry labels from other certification schemes.</p>	
<p>5.5 Organisations may identify products exclusively made of input materials from small or community producers by adding the following claim to sales documents: "From small or community forest producers". This claim can be passed on along the supply chain by certificate holders.</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/>  N/A <input checked="" type="checkbox"/></p>
<p><b>Findings:</b> The organisation does not make use of the "From small or community forest producers" claim.</p>	

5.6 The organisation may only sell products with the 'FSC Controlled Wood' claim on sales and delivery documents if the products are raw or semi-finished and the customer is FSC certified.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
<b>Findings:</b> The organisation does not sell products with the "FSC Controlled Wood" claim.	
5.7 If the organisation is unable to include the FSC claim and/or certificate code in sales or delivery documents (or both), the required information shall be provided to the customer through supplementary documentation (e.g. supplementary letters). In this case, the organisation shall obtain permission from its certification body to implement supplementary documentation in accordance with the following criteria: a. there shall exist clear information linking the supplementary documentation to the sales or delivery documents; b. there is no risk that the customer will misinterpret which products are or are not FSC certified in the supplementary documentation; c. where the sales documents contain multiple products with different FSC claims, each product shall be cross-referenced to the associated FSC claim provided in the supplementary documentation.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
<b>Findings:</b> The organisation is able to include the FSC claim and certificate code in sales or delivery documents and does not make use of supplementary documents.	
5.8 Organisations that supply custom manufactured FSC products (e.g. woodworkers, building contractors, construction companies) that do not list the FSC-certified products on the sales documents as required by Clause 5.1 may issue supplementary documents to the sales documents issued for construction or other related services. The supplementary document shall include the following: a. reference information sufficient to link the service invoice(s) to the supplementary document; b. a list of the FSC-certified components used with the related quantities and FSC claims; c. the certificate code of the organisation.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
<b>Findings:</b> The organisation does not sell custom manufactured products.	
5.9 The organisation may opt to downgrade an FSC output claim as presented in Figure A. The FSC label shall correspond to the FSC claim made on sales documents, except in the case of retailers selling finished and labelled products to end-consumers.  <b>NOTE:</b> Products that are 100% made of reclaimed materials can only be claimed as FSC Recycled.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<b>Findings:</b> The organisation does downgrades claims. The requirement is covered in organisation's DCS (see Exhibit 1a, section 15.6) and the responsible person is aware. The organisation has established a single output claim "FSC Mix" covering all labelled products, and "FSC Mix 70%" for advertising materials sold without label, although FSC Mix Credit material, FSC Recycled Credit and FSC Recycled X% may be used as inputs.	

Standard Requirement	Conformance
<b>6. Compliance with timber legality legislation</b>	
6.1 The organisation shall ensure that its FSC-certified and controlled wood products or timber products conform to all applicable timber legality legislation. At a minimum, the organisation shall: a. have procedures in place to ensure the import and/or export and commercialisation of FSC-certified and controlled wood products by the organisation conform to all applicable trade and customs laws <sup>4</sup> (if the organisation exports and/or imports FSC products);	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

<sup>2</sup> Trade and Customs Laws, include, but may not be restricted to:



b. upon request, collect and provide information on species (common and scientific name) and country of harvest (or more specific location details if required by legislation) to direct customers and/or any FSC-certified organisations further down the supply chain that need this information to comply with timber legality legislation. The form and frequency of providing this information may be agreed upon between the organisation and the requester as long as the information is accurate and can be correctly associated with each material supplied as FSC certified or FSC Controlled Wood.;

**NOTE:** Information on the sub-national regions or concessions of harvest is required where the risk of illegal harvesting between concessions of harvest in a country or sub-national region varies. Any arrangement conferring the right to harvest timber in a defined area is considered a concession of harvest.

**NOTE:** If the organisation does not possess the requested information on species and country of origin, the request shall be passed on to the upstream suppliers until the information can be obtained.

c. provide proof of compliance with relevant trade and customs laws;

d. ensure that FSC-certified products containing pre-consumer reclaimed wood (except reclaimed paper) being sold to companies located in countries where timber legality legislation applies **either**:

i. only include pre-consumer reclaimed wood materials that conform to FSC Controlled Wood requirements in accordance with FSC-STD-40-005; **or**

ii. inform their customers about the presence of pre-consumer reclaimed wood in the product and support their due diligence system as required by applicable timber legality legislation.

**NOTE:** Organisations applying option c (i) above may apply the requirements for co-products outlined in FSC-STD-40-005.

**Findings:** The organisation has procedures in line with 6.1.a) and 6.2 b). The procedure is in place, and it is included in organization's DCS (see Exhibit 1, section 16). FSC materials comply with the trade and custom laws. Checked invoices include required information to comply with trade and custom legislation in European Union. The company does not sell FSC certified products containing pre-consumer reclaimed material. The CoC Manager and Administration assistant were interviewed and proved awareness of the procedure to collect and provide information on species and country of origin of materials contained in certified products. **See OBS 04/23.**

Standard Requirement	Conformance
<b>7. FSC core labour requirements<sup>5</sup></b>	
7.1 In the application of the FSC core labour requirements, the organisation shall give due consideration to the rights and obligations established by national law, while at the same time fulfilling the objectives of the requirements. [Exhibit required]	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Findings:</b> The audit confirmed that the organisation meets all requirements established by national labour legislation. Furthermore, the organisation has adopted and implemented a policy statement that covers FSC Core Labour requirements, available for stakeholders in organisation's facilities, and the requirement is included in organization's DCS (see Exhibit 1a, section 7). The organisation submitted a self-assessment (see Exhibit 1a, annex 5) where it precisely describes how FSC Core Labour requirements are implemented, and it refers to national applicable legislation such as Civil Code Act. No. 89/2012 and Labour Code No. 262/2006, Antidiscrimination Law 198/2009 Sb.,	

- Bans, quotas and other restrictions on the export of timber products (e.g. bans on the export of unprocessed logs or rough-sawn lumber)
- Requirements for export licences for timber and timber products
- Official authorisation that entities exporting timber and timber products may require
- Taxes and duties applying to timber product exports

<sup>5</sup> Source: FSC report on generic criteria and indicators based on ILO Core Conventions principles (2017).

Employment Act No. 435/2004, Charter of Fundamental Rights and Basic Freedoms from Czech Constitution). Related documentation that the organisation is able to submit in order to support applicable requirements, is also stated, such as: employees' personal records, working agreements - including agreement on working performance, termination conditions, etc.- Code of Ethics, Procedures for sexual harassment cases, etc. CoC Manager, Administration assistant, HR Manager, Purchase Manager, Warehouse responsible and line workers were interviewed regarding organisation's Core Labour policies.

## 7.2 The organisation shall not use child labour

7.2.1 The organisation shall not employ workers below the age of 15, or below the minimum age as stated under national, or local laws or regulations, whichever age is higher, except as specified in 7.2.2.

Yes ☒ No ☐

N/A ☐

**Findings:** Interviews with responsible personnel, review of related documentation, and on-site inspection, confirmed that the organisation does not employ workers below the age of 15 in compliance with applicable national and EU legislation, as stated in declaration and self-assessment as stated and self-assessment (see Exhibit 1a, annex 5- section 7.2) and in company's Policy Statement on FSC Core Labour requirements. CoC Manager and HR Manager were interviewed.

7.2.2 In countries where the national law or regulations permit the employment of persons between the ages of 13 to 15 years in light work, such employment should not interfere with schooling nor be harmful to their health or development. Notably, where children are subject to compulsory education laws, they shall work only outside of school hours during normal day-time working hours.

Yes ☐ No ☐

N/A ☒

**Findings:** Interviews with responsible personnel, review of related documentation, and on-site inspection, confirmed that the organisation does not employ workers below the age of 15 in compliance with national and EU legislation. CoC Manager and HR Manager were interviewed.

7.2.3 No person under the age of 18 is employed in hazardous or heavy work except for the purpose of training within approved national laws and regulations.

Yes ☒ No ☐

**Findings:** Interviews with responsible personnel, review of related documentation, and on-site inspection, confirmed that the organisation does not employ workers under the age of 18 in hazardous or heavy work, in compliance with the with national legislation (National Labour Code 262/2006, National labour inspectorate and Social Security institution requirements, Civil Code Act. No. 89/2012, etc.), as stated in self-assessment (see Exhibit 1a, annex 5- section 7.2). The requirement is also covered in company's Policy Statement on FSC Core Labour requirements and organisation's Code of Ethics, which was presented during the audit for review. HR Manager and CoC manager were interviewed.

7.2.4 The organisation shall prohibit the worst forms of child labour.

Yes ☒ No ☐

**Findings:** The organization in Interviews with responsible personnel, review of related documentation, and on-site inspection, confirmed that the organisation does not employ workers below the age of 15, in compliance with the national and EU legislation, as stated in self-assessment (see Exhibit 1a, annex 5- section 7.2). The requirement is also covered in company's Policy Statement on FSC Core Labour requirements and organisation's Code of Ethics, which was presented during the audit for review. HR Manager and CoC manager were interviewed.

## 7.3 The organisation shall eliminate all forms of forced and compulsory labour

7.3.1 Employment relationships are voluntary and based on mutual consent, without the threat of a penalty.

Yes ☒ No ☐

**Findings:** The audit confirmed that employment relationships are voluntary and based on mutual consent, in compliance with the National Labour Code 262/2006 Sb. and applicable legislation (i.e., Charter of Fundamental Rights and Basic Freedoms from Czech Constitution Act. No. 1/1993 Sb.). The organization presented working agreements, in compliance with National Labour Code, where rights and obligations of both, employer, and employees, are stated, as it is described in organization's self-assessment (see Exhibit 1, annex 5 - section 7.3). The requirement is included in organization's Policy Statement on FSC Core Labour requirements and organisation's Code of Ethics (see Exhibit 5). HR Manager was interviewed.

<p>7.3.2 There is no evidence of any practices indicative of forced or compulsory labour, including, but not limited to, the following:</p> <ul style="list-style-type: none"> <li>• physical and sexual violence</li> <li>• bonded labour</li> <li>• withholding of wages /including payment of employment fees and or payment of deposit to commence employment</li> <li>• restriction of mobility/movement</li> <li>• retention of passport and identity documents</li> <li>• threats of denunciation to the authorities.</li> </ul>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The auditor found no evidence of any practices of forced or compulsory labour. The organisation presented working agreements, in compliance with National Labour Code, where rights and obligations of both, employer, and employees, are stated, as it is described in organization's self-assessment (see Exhibit 1a, annex 5 - section 7.3). Working agreements are set in compliance with National Labour Code, where rights and obligations of both, employer, and employees, are stated. Wage policy and internal working regulations were explained. The requirement is included in organization's Policy Statement on FSC Core Labour requirements and organisation's Code of Ethics and Policy on sexual harassment which were presented during the audit for review. HR Manager and CoC Manager were interviewed.</p>	
<p>7.4 The organisation shall ensure that there is no discrimination in employment and occupation</p>	
<p>7.4.1 Employment and occupation practices are non-discriminatory.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The auditor found no evidence of discriminatory employment and occupation practices, in compliance with the National Labour Code 262/2006 Sb. and related legislation (i.e., Charter of Fundamental Rights and Basic Freedoms from Czech Constitution Act. No. 1/1993 Sb., Antidiscrimination Law 198/2009 Sb.), as it is described in organization's self-assessment (see Exhibit 1a, annex 5 - section 7.4). The organisation presented working agreements, in compliance with National Labour Code, where rights and obligations of both, employer, and employees, are stated. Wage policy and internal working regulations were explained. Further, the organisation proved to have a strong social inclusion policy and employs people with different with different physical disabilities. All facilities are completely adapted and free of barriers, as on-site inspection and interview with line workers at the adapted working hall. The requirement is also covered by organisation's Code of Ethics and Policy on sexual harassment which were presented during the audit for review. The auditor interviewed workers in production facilities about organisation's practices regarding hiring, employment, training provided, benefits, wage policy, etc., and the feedback provided was positive in all cases. HR Manager and CoC Manager were interviewed.</p>	
<p><b>7.5 The organisation shall respect freedom of association and the effective right to collective bargaining</b></p>	
<p>7.5.1 Workers are able to establish or join worker organisations of their own choosing.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The audit confirmed that workers are able to establish or join worker organizations, in compliance with the National Labour Code 262/2006 Sb. and applicable legislation (i.e., Charter of Fundamental Rights and Basic Freedoms from Czech Constitution, Citizens Civil Law Associations Act 83/1990, Collective Bargain Act 2/1991 or, Antidiscrimination Law 198/2009 Sb.). As described in organization's self-assessment (see Exhibit 1, annex 5 - section 7.5), workers are aware of their rights, as proved by working agreements, interviews with employees and internal policies (Code of Ethics, employment regulations). No work unions or working associations have been reported to the Direction of the organization. The requirement is included in organization's Policy Statement on FSC Core Labour requirements. HR Manager and CoC Manager were interviewed.</p>	
<p>7.5.2 The organisation respects the full freedom of workers' organisations to draw up their constitutions and rules.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> Interviews with responsible personnel and workers in production confirmed that the organisation respects full freedom of workers to draw up their constitutions and rules, in compliance with the National Labour Code 262/2006 Sb. and related legislation (i.e., Charter of Fundamental Rights and Basic Freedoms from Czech Constitution, Citizens Civil Law Associations Act 83/1990, Collective Bargain Act 2/1991 or, Antidiscrimination Law 198/2009 Sb.). As described in organization's self-assessment (see Exhibit 1a, annex 5 - section 7.5), workers are aware of their rights, as proved by working agreements, interviews with employees and internal</p>	



policies (Code of Ethics, employment regulations). No work unions or working associations have been reported to the Direction of the organization. The requirement is included in organization's Policy Statement on FSC Core Labour requirements. HR Manager and CoC Manager were interviewed.

7.5.3 The organisation respects the rights of workers to engage in lawful activities related to forming, joining or assisting a workers' organisation, or to refrain from doing the same, and will not discriminate or punish workers for exercising these rights.

Yes ☒ No ☐

**Findings:** Interviews with responsible personnel and workers in production confirmed that the organisation respects the right of workers to freely constitute working associations, in compliance with the National Labour Code 262/2006 Sb. and related legislation (i.e., Charter of Fundamental Rights and Basic Freedoms from Czech Constitution, Citizens Civil Law Associations Act 83/1990, Collective Bargain Act 2/1991 or, Antidiscrimination Law 198/2009 Sb.). As described in organization's self-assessment (see Exhibit 1a, annex 5 - section 7.5), workers are aware of their rights, as proved by working agreements, interviews with employees and internal policies (Code of Ethics, employment regulations). No work unions or working associations have been reported to the Direction of the organization. The requirement is included in organization's Policy Statement on FSC Core Labour requirements. HR Manager and CoC Manager were also interviewed.

7.5.4 The organisation negotiates with lawfully established workers' organisations and/ or duly selected representatives in good faith and with the best efforts to reach a collective bargaining agreement.

Yes ☒ No ☐

**Findings:** As stated by the organisation and confirmed by interviews with employees, no work unions or workers' associations have been reported to the Direction of the organization. Nevertheless, the requirement is included in organization's Policy Statement on FSC Core Labour requirements. HR Manager and CoC Manager were also interviewed.

7.5.5 Collective bargaining agreements are implemented where they exist.

Yes ☒ No ☐

**Findings:** As stated by the organisation and confirmed by interviews with employees, no work unions or workers' associations have been reported to the Direction of the organization. Nevertheless, the requirement is included in organization's Policy Statement on FSC Core Labour requirements. HR Manager and CoC Manager were also interviewed.

## Part II: Control of FSC Claims

NOTE: Examples on the application of the product group and FSC control system requirements are provided in Annexes A and B, respectively.

Standard Requirement	Conformance
<b>8. Establishment of product groups for the control of FSC claims</b>	
8.1 The organisation shall establish product groups for the purpose of controlling FSC output claims and labelling. Product groups shall be formed by one or more output products that: a. belong to the same product type in accordance with FSC-STD-40-004a; b. are controlled according to the same FSC control system.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<b>Findings:</b> The organisation established product groups for the purpose of controlling FSC output claims and labelling (See Exhibit 2a, annex 4). The product groups are in accordance with FSC-STD-40-004a. Product groups are controlled by Transfer system. CoC Manager and Administration assistant was interviewed.	
8.2 The following additional conditions apply for the establishment of product groups under the percentage and/or credit system: a. all products shall have the same conversion factor. If not, they may still be grouped under the same product group, but the applicable conversion factors shall be applied to the corresponding products for the calculation of the amount of output products that can be sold with FSC percentage or FSC credit claims;	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>

<p>b. all products shall be made of the same input material (e.g. pine lumber) or same combination of input materials (e.g. a product group of veneered particle boards, where all products are made of a combination of particle board and veneer of equivalent species).</p> <p><b>NOTE:</b> An input material and/or species of wood of a product group may be substituted by another material and/or species provided that they are equivalent. Variations of material or product dimension or shape are accepted within the same product group. Different types of wood pulp are considered as equivalent input materials except virgin and reclaimed wood fibres that are not equivalent input materials.</p> <p><b>NOTE:</b> Virgin and reclaimed wood fibres can be combined in the same credit account in the case of products that are made with both materials (mixed fibres). However, for 100% recycled products, the FSC credit shall only be taken from the reclaimed input materials. The same applies to 100% virgin fibre products, where the credits shall only be taken from virgin input materials.</p>	
<p><b>Findings:</b> The organisation's products are established under the transfer system.</p>	
<p>8.3 The organisation shall maintain an up-to-date list of product groups specifying for each:</p> <p>a. the product type(s) of the output products in accordance with FSC-STD-40-004a;</p> <p>b. the applicable FSC claims for the outputs. The organisation may also indicate products that are eligible to carry the FSC Small and Community Label if the organisation wants this information to be public in the FSC certificate database;</p> <p>c. the species (including scientific and common names), where the species information designates the product characteristics.</p> <p>[Exhibit required]</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The organisation includes in its Product Group Schedule (PGS) the single output claim "FSC Mix" covering all products of the scope (see Exhibit 1a, annex 4). However, the audit revealed that final products have been sold without label (see Exhibit 3) and therefore, the organisation is not eligible to use only the shortened version of the claim. <b>NCR 86549 (03/23) was issued.</b> The organisation submitted updated PGS (see exhibit 1a, annex 4) right after the audit. CoC Manager and Administration assistant were interviewed. Review of the updated PGS confirmed that Product group P8.4 includes approved output claims "FSC Mix" and "FSC Mix 70%", the latter to be used in sales documentation of unlabelled orders. The CoC Manager identified as root cause of the NCR the fact that the labelling of the final product is subject to client's request, and thus, those orders where the client had not requested placement of the logo had been invoiced by following the former procedure and thus, omitting the credit and percentage information of the claim. The NCR was addressed by including the full claim "FSC Mix 70%" for advertising materials in organisation's PGS, covering unlabelled FSC orders. in organisation's PGS. Moreover, changes in IS CICERO for input/output claim affecting FSC orders of advertising materials were requested to the IT department. The CoC Manager and Administration assistant were interviewed and confirmed to have acknowledged the requirement and its implementation. <b>NCR was closed.</b></p>	

Standard Requirement	Conformance
<p><b>9. Transfer system</b></p> <p><input type="checkbox"/> Check if section is not applicable</p>	
<p>9.1 For each product group, the organisation shall specify claim periods or job orders for which a single FSC claim shall be made.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The organisation makes FSC claims per job order under the transfer system. Data is available in IS for each incoming and outgoing FSC products, and records are retrievable. Job number is connected with customer order for each sale. CoC manager, Administration assistant and Purchase Manager were interviewed. <b>See related NCRs 64699 (01/22) and 86548 (02/23).</b></p>	

9.2 For claim periods or job orders in which inputs belong to a single material category carrying an identical FSC claim, the organisation shall determine this to be the corresponding FSC claim for the outputs.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<b>Findings:</b> The procedure is described in organisation's DCS (see Exhibit 1a, section 13). Interview with CoC Manager, Administration assistant and Purchase Manager, and review of related documentation (purchase/sales documents and material accounting records) confirmed that products carry compatible claim to input material (for those products where FSC output claim is downgraded to FSC output claim. E.g., FSC recycled 100% input – FSC Mix output). <b>See related NCRs 64699 (01/22) and 86548 (02/23).</b>	
9.3 For claim periods or job orders in which inputs of different material categories or associated percentage claims or credit claims are combined, the organisation shall use the lowest FSC claim per input volume as the FSC claim for the outputs, as indicated in Table D.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<b>Findings:</b> The procedure is described in organisation's DCS (see Exhibit 1a, section 13) and the responsible personnel are aware. The company has purchased only eligible input material for labelling (with label FSC Mix). During the current audit period, material was purchased with FSC Mix credit and FSC Mix 70% claims, but no different material categories have been combined for a single product. CoC Manager, Administration assistant and Purchase Manager were interviewed.	

Standard Requirement	Conformance
<b>10. Percentage system</b>	
<input checked="" type="checkbox"/> Check if section is not applicable	

Standard Requirement	Conformance
<b>11. Credit system</b>	
<input checked="" type="checkbox"/> Check if section is not applicable	
Establishment of credit accounts	

### Part III: Supplementary Requirements

Standard Requirement	Conformance
<b>12. FSC labelling requirements</b>	
<input type="checkbox"/> Check if section is not applicable (Organisation does not, and does not plan to apply FSC labels)	
12.1 The organisation may apply the FSC label on FSC-certified products following the requirements specified in FSC-STD-50-001. The type of FSC label shall always correspond to the FSC claim made on sales documents, as specified in Table E.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Findings:</b> The organisation covers this requirement in its DCS (see Exhibit 1a, section 19) and the responsible person is aware of that requirement. Audit confirmed through interviews with key staff, reviews of purchase/sales documentation that organisation has always purchased input material compatible with label FSC MIX. Nevertheless, the organisation has not sold labelled products during the current audit period, as confirmed by review of FSC orders.	
12.2 Only FSC products that are eligible for FSC labelling may be promoted with the FSC trademarks.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Findings:</b> The organisation covers this requirement in its DCS (see Exhibit 1a, section 19) and the responsible person is aware of that requirement. Audit confirmed through interviews with key staff,	

reviews of purchase/sales documentation that organisation has always purchased input material compatible with label FSC MIX. Nevertheless, the organisation has not sold labelled products during the current audit period, as confirmed by review of FSC orders.

12.3 Products exclusively made of input materials from small and/or community producers are eligible to carry the FSC Small and Community Label.

Yes ☐ No ☐

N/A ☒

**Findings:** The organisation does not make use of the FSC Small and Community Label on its products.

### 13. Outsourcing

☒ Check if Organisation will not/ does not outsource processing/ handling for FSC product groups. See separate report checklist for outsourcing requirements and findings, if applicable.

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

**NOTE:** It is the task of the auditor to request that the Organisation submit actual records (may be a sample for big groups), which demonstrate how eligibility criteria were actually met. Only accepting verbal declarations is not sufficient. The evaluation process shall be clearly described in auditor findings.

Standard Requirement	Conformance
<b>14. Eligibility for single CoC certification</b> <input type="checkbox"/> Check if section is not applicable	
<p>14.1 An organisation is eligible for single CoC certification if the scope of the certificate includes a single site or multiple sites (two or more sites) that conform to the following criteria:</p> <p>a. one site under the scope of the single CoC certificate is:</p> <ul style="list-style-type: none"> <li>i. acting as the certificate holder;</li> <li>ii. responsible for invoicing of certified and non-certified materials or products covered by the scope of the certificate to external clients;</li> <li>iii. controlling the use of the FSC Trademarks.</li> </ul> <p>b. all sites under the scope of the single CoC certificate are:</p> <ul style="list-style-type: none"> <li>i. operating under a common ownership structure;</li> <li>ii. managed under the direct control of the certificate holder;</li> <li>iii. in an exclusive business relationship with each other for the output materials or products covered by the scope of the certificate;</li> <li>iv. located in the same country</li> </ul>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>
<p><b>Findings:</b> The company is eligible for single certification with 2 sites (see related findings in section 13 below). In site Mladoboleslavská 1128, Praha - 9 Kbely, is located production, office, registration and billing address. In the second site - Janovská 5178/39, Jablonec nad Nisou - is located additional warehouse for material and non-certified production of products made of steel. Both sites are in Czech Republic. The auditor interviewed CoC Manager and checked business registration database (<a href="https://www.info.mfcr.cz/ares/">https://www.info.mfcr.cz/ares/</a>) to confirm that organization is eligible for single site certification.</p>	
<p>14.2 For single CoC certification, all sites included in the scope of certification shall conform to all applicable certification requirements specified in FSC-STD-40-004. The requirements specified in FSC-STD-40-003 do not apply.</p> <p>NOTE: In this scenario, all applicable certification requirements as defined in FSC-STD-40-004 shall be evaluated by the certification body at all sites included in the scope of the certificate within each audit (i.e. no sampling applies).</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p>

**Findings:** The company is eligible for single certification – two sites are included in the scope. Interview with CoC Manager and review of related documentation confirmed that the organization conforms to all applicable certification requirements specified in FSC-STD-40-004.

Standard Requirement	Conformance
<i>15. Eligibility for multi-site CoC certification</i>	
<input checked="" type="checkbox"/> Check if section is not applicable	

Standard Requirement	Conformance
<i>16. Eligibility for group CoC certification</i>	
<input checked="" type="checkbox"/> Check if section is not applicable	

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

### 2.1. Standard Checklist

The following section summarises the Organisation's conformance with FSC and Rainforest Alliance trademark requirements. Trademarks include the Forest Stewardship Council and Rainforest Alliance organisation names, acronyms (FSC), logos, labels and seals. This checklist is directly based on the FSC trademark standard FSC-STD-50-001 *Requirements for Use of the FSC Trademarks by Certificate Holders* V2-1 EN. References to the specific FSC standard requirement numbers are included in parentheses following each requirement. (Rainforest Alliance Certified™ Seal = RAC Seal.)

Standard Requirement	Conformance
<b>I General</b>	
The Ground Rules for Using the FSC Trademarks shall be met (1.1-2.2):	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Findings:</b> The organisation covers in its DCS Ground Rules for Using the FSC Trademarks (1.1-2.2), holds a valid certificate and it has signed FSC TLA with date 13.3.2023. The Ground rules for using FSC Trademarks are generally met, and the responsible person is aware of the requirements. Trademark uses are submitted to PbN for approval. The organisation uses promotional trademark in its website (approval ref.: ASTRON Print s.r.o. FSC LA 13May22) and in the invoice template (approval ref.: ASTRON PRINT s.r.o. COC LA 11JUL20). On-product trademark has not been used since previous evaluation. CoC Manager was interviewed.	
1.1. Organisation shall have procedures in place that ensure all on-product and promotional FSC/ Rainforest Alliance trademark use follows the applicable policies (FSC-STD-40-004 1.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
[Exhibit Required]	
1.2. In order to use FSC trademarks, the organisation shall have a valid FSC trademark license agreement and hold a valid certificate	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
1.3 The FSC trademark license code assigned by FSC to the organisation shall accompany any use of the FSC trademarks. It is sufficient to show the code once per product or promotional material	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
1.4 The FSC logo and the 'Forests For All Forever' marks shall include the trademark symbol ® in the upper right corner when used on products or materials to be distributed in a country where the relevant trademark is registered. The symbol ® shall also be added to 'FSC' and 'Forest Stewardship Council' at the first or most prominent use in any text; one use per material is sufficient (e.g. website or brochure). For use in a country where the trademark is not yet registered, use of the symbol TM is recommended. The Trademark Registration List document is available in the FSC trademark portal and marketing toolkit	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
1.5. Organisation shall either have approved trademark use management system in place OR submit all intended uses of FSC/ Rainforest Alliance trademarks to Preferred by Nature for approval.	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
1.6. The products which are intended to be labelled with the FSC on-product label or promoted as FSC certified shall be included in the organisation's certificate scope and shall meet the eligibility requirements for labelling, as stipulated by the respective FSCStandard	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
2.1. The FSC trademarks shall not be used:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

<p>a) in a way that could cause confusion, misinterpretation, or loss of credibility to the FSC certification scheme;</p> <p>b) in a way that implies that FSC endorses, participates in, or is responsible for activities performed by the organisation, outside the scope of certification;</p> <p>c) to promote product quality aspects not covered by FSC certification;</p> <p>d) in product brand or company names, such as 'FSC Golden Timber' or website domain names;</p>	
<p>2.2 The name 'Forest Stewardship Council' shall not be replaced with a translation. A translation may be included in brackets after the name: Forest Stewardship Council® (translation)</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

<b>II On-product</b>	
<input type="checkbox"/> Check if section not applicable (Organisation does not, and does not plan to apply FSC labels)	
The on-product FSC trademark rules shall be met (3.1-4.9):	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<p><b>Findings:</b> The organisation covers in its DCS on-product use trademark rules (3.1-4.9) and the responsible person is aware of requirements. The Ground rules for using on-product trademark are generally met, and intended uses are submitted to PbN for approval. The organisation holds a labelling agreement with its main customer for FSC orders, Dot Production s.r.o. (TSUD-COC-001817). Nevertheless, the organisation has not used on-product trademark during the current audit period. <b>NCR 03/22</b>, which remained open previous evaluation, <b>has been closed</b> on the bases of interview with CoC Manager, responsible for Trademark use, and its awareness on labelling agreement between certified organisations.</p>	
<b>Selecting the FSC label</b>	
3.1 In order to make an on-product claim, the organisation shall select the correct FSC label on the basis of the FSC claim. A text reference to FSC certification on a product may only be made in addition to an on-product label.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3.2 Labels shall correspond to the claim categories	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3.3 FSC on-product label shall include correct elements	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3.4 Only the FSC label artwork provided by the trademark portal, or otherwise issued and approved by the certification body or FSC, shall be used. Access to the trademark portal is arranged by the organisation's certification body.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3.5 Organisations are responsible for compliance with national labelling requirements and consumer protection laws in those countries in which FSC-certified products are promoted, distributed, and sold.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Specifying product type</b>	
<p>3.6 The product type shall be specified unless all the materials of the product and its packaging/content are FSC certified (see clause 4.1). Certified material may be specified either by using product type within the label, or by additional text next to it.</p> <p>Product type shall be always specified:</p> <p>a) on printed publications and on stationery made of paper</p> <p>b) on products containing neutral materials that cannot be distinguished from FSC-certified ingredients (e.g. wood fibre used with uncertified neutral materials such as cotton fibre in paper specified as "wood" instead of "paper").</p>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
3.7 Specific product names shall not be used as product types. A list of product types (e.g. 'paper', 'wood') is provided in the trademark portal. These are intended as broad categories. The list is not exhaustive and organisations	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>



shall contact FSC via the certification body with any request for a new product type (e.g. a non-timber forest product) to be added.	
<b>Using Moebius Loop</b>	
3.8 The use of the Moebius loop is optional for FSC Mix and FSC Recycled labels.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
3.9 The Moebius loop shall not be used without a percentage figure. The figure shall reflect the sum of post- and pre-consumer reclaimed material content, which can be substantiated through FSC chain of custody controls.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
<b>Labelling requirements</b>	
4.1 The label shall be used only where all forest-based parts of the product are covered by FSC certification, as specified in FSC-STD-40-004. Packaging made of forest-based materials is considered a separate element. Therefore, the label may refer to the packaging, the product inside, or both, depending on which elements are certified.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
4.2 The FSC label should be clearly visible on the product, its packaging, or both.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
4.3 When a product is FSC labelled, marks of other forest certification schemes shall not be used on the same product. In catalogues, books, and similar FSC-labelled publications, other forest certification scheme marks may be used for promoting other products or for educational purposes.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<b>Using the FSC logo or any reference to FSC in addition to an on-product label</b>	
4.4 The FSC logo with the licence code alone may be applied directly to the product (e.g. heat branded) only if an on-product label is used on the packaging, on a hang-tag, or similar.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
4.5 Additional FSC logos or reference to FSC may be used only when the on-product label is visible to the consumer (i.e. the label is accessible without damaging the sales packaging). For example, if the on-product label is inside the sales packaging, no additional logos, marks, or references to FSC shall be applied on the outer surface of the packaging.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
<b>Segregation marks and labelling semi-finished products</b>	
4.6 FSC trademarks may be used to identify FSC-certified materials in the chain of custody before the products are finished. It is not necessary to submit such segregation marks for approval. All segregation marks shall be removed before the products go to the final point of sale, or are delivered to uncertified organisations.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
4.7 If an organisation wishes to label semi-finished products, the FSC label shall only be applied in such a way that it can be removed before or during further processing.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
<b>Labelling arrangements between organisations</b>	
<p>4.8 If two FSC-certified organisations enter into an agreement whereby the supplier labels products with the buyer's FSC trademark licence code, the following conditions shall be met (4.8):</p> <p>a) Products to be labelled shall be included in the certificate scope of both organisations.</p> <p>b) Both parties shall inform their certification bodies in writing about the agreement.</p> <p>This information shall include the definition of the certification body or the certificate holder with an approved trademark use management system that shall be responsible for approval of on-product labels.</p> <p>c) The supplier is responsible for ensuring that the buyer's code is used only on eligible products that are supplied to that buyer.</p>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/></p>



d) If contractors are being used by the supplier, the supplier is responsible for ensuring that contractors only use it for eligible products supplied to the buyer.	
e) Both organisations shall keep the agreement easily available for auditing by certification bodies.	
<b>Using references to controlled wood on product</b>	
4.9 Certificate holders may use the controlled wood statements presented in Annex C to explain the meaning of controlled wood when describing the materials of a MIX labelled product. On product, these statements shall only be used in addition to the FSC MIX label and in addition to a description of the MIX label such as those in Annex C.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>

<b>III Off-product / Promotional</b>	
<input type="checkbox"/> Check if section not applicable (Organisation does not, and does not plan to use the FSC trademarks off-product or in promotional pieces)	
<b>Note:</b> promotional use items include advertisements, brochures, web pages, catalogues, press releases, tradeshow booths, stationery templates, corporate promotional items (e.g., t-shirts, mugs, hats, and gifts).	
The off-product FSC trademark rules shall be met (5.2-7.5):	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<b>Findings:</b> The off-product FSC trademark rules (5.2-7.5) are met, and the responsible person is aware of these requirements. The organisation has procedures in place that ensure all off-product and promotional FSC trademark use follows the applicable policies. The organisation's DCS includes general requirements applicable for certificate holders when the organization uses the FSC trademark. The Organisation uses promotional Trademark on invoices and delivery notes (ASTRON PRINT s.r.o. COC LA (11JUL20). Off-product trademark is also used on company's website (approval no. ASTRON Print s.r.o. FSC LA 13May22). CoC Manager was interviewed and showed fully awareness of the requirements.	
<b>Promotional elements</b>	
5.2. When promoting with FSC logo, the compulsory elements shall be: FSC logo, FSC license code. <b>Note:</b> The promotional panel is a prescribed layout with a border available to certificate holders on the FSC label generator site.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
5.3 When promoting with "Forest For All Forever" marks, the compulsory elements shall be: Forest For All Forever mark, Promotional statement, FSC license code.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
5.4 The elements may also be presented separately, for example on different parts of a web page. One use of an element (e.g. license code) per material is sufficient.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
5.5. When referring to FSC certification without using FSC logo or "Forest For All Forever" marks, the license code shall be included at least once per material.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
5.6 Organisation is responsible for their own compliance with national consumer protection laws in those countries in which products are promoted and promotional materials distributed.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<b>Promotional materials listing products</b>	
6.1 If FSC promotional elements list both FSC-certified and uncertified products, a text such as "Look for our FSC®-certified products" shall be used next to the promotional elements and the FSC-certified products shall be clearly identified. If some or all of the products are available as FSC certified on request, this shall be clearly stated.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

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

<b>IV Graphic rules for labelling and promotion</b>	
<input type="checkbox"/> Check if section not applicable (Organisation does not, and does not plan to use the FSC labels and logo, "Forests For All Forever" marks)	
Part IV of the standard	
The graphic rules for labelling and promotion shall be met (8.1–10.1):	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

**Findings:** The graphic rules for labelling and promotion (8.1–10.1) are met and the responsible person is aware of these requirements. The organisation has procedures in place that ensure all off-product and promotional FSC trademark use follows the applicable rules. The organisation's DCS includes general requirements applicable for certificate holders when the organization uses the FSC trademark. No labelled products were present in organisation's facilities at the time of the audit, and no products have been labelled during the current audit period. Nevertheless, the organisation was able to submit Trademark use approvals for on-product and off-product use upon auditor's request. CoC Manager was interviewed and showed fully awareness of the requirements.

#### **FSC on-product labels and FSC logo**

All graphic requirements related to FSC label and logo are met (8.1– 8.10)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
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#### **"Forests For All Forever" marks**

All graphic requirements related to "Forests For All Forever" marks are met (9.1 –9.7)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
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#### **Misuse of FSC trademarks**

<p>10.1 The following actions are not allowed:</p> <ul style="list-style-type: none"> <li>a) Changing the proportions of any designs.</li> <li>b) Changing or adding to the contents of any designs beyond the specified elements.</li> <li>c) Making FSC appear to be part of other information, such as environmental claims not relevant to FSC certification.</li> <li>d) Creating new colour variations.</li> <li>e) Changing the shape of the border or background.</li> <li>f) Tilting or rotating the designs in relation to other content.</li> <li>g) Violating the exclusion zone around designs.</li> <li>h) Combining any FSC trademarks or designs with any other branding in a way that implies association.</li> <li>i) Placing the logo, the label, or the marks on a background that interferes with the design.</li> <li>j) Placing any trademarks in way that is misleading about what they refer to.</li> <li>k) Using the shown elements of the 'Forest For All Forever' marks on their own</li> </ul>	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/></p>
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#### ***V Trademark use management system (Annex A of the standard)***

☒ Check if section not applicable (Organisation does not have approved Trademark use management system)

#### ***VI Specials requirements for:***

***a) FSC group forest management certificate holders***

***b) FSC group and multi-site chain-of-custody certificate holders***

***(Annex B of the standard)***

☒ Check if section not applicable (Group or multi-site chain of custody and/or forest management certificate is not included in scope)

## Appendix D: COMPLEMENTARY CHECKLIST (Trademark Use FSC-STD-50-001 V2-1)

### 1. Trademark Activity during Audit Period

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

<b>On-product trademark use:</b>	
Has the Organisation used the FSC label on-product:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
If yes, was the RAC Seal included:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Comments: All on-product trademarks approved by certification body included required elements (e.g. approvals no.: Astron Print s.r.o. FSC LA 9Jun21; Astron Print s.r.o. FSC LA 13Nov20; Astron Print s.r.o. FSC LA 17Mar21; Astron Print s.r.o. FSC LA 27Oct20; Astron Print, s.r.o. FSC LA 21May21).	
<b>Promotional Trademark Use:</b>	
Has the Organisation used the FSC trademarks promotionally:	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
If yes, was the RAC Seal included:	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Types of promotional items used by the Organisation that include the trademarks:	<input checked="" type="checkbox"/> Web site <input type="checkbox"/> Brochure <input type="checkbox"/> Press release <input type="checkbox"/> Advertisement <input type="checkbox"/> Catalogue <input checked="" type="checkbox"/> Document template Other:
Comments: The organization uses FSC promotional panel on the template of delivery note (ASTRON PRINT s.r.o. COC LA (11JUL20). Promotional trademark use is present in company's website (ASTRON Print s.r.o. FSC LA 13May22).	
<b>Trademark use management system:</b>	
Does the Organisation have approved Trademark use management system	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
If yes, please list internal Trademark controller contact details below:	
Contact name: N/A	
Position: N/A	
Tel/Email: N/A	

## Appendix E: LIST OF REPORT EXHIBITS

Exhibit	Item
1	Procedures/ Documented Control System (DCS) - List of suppliers, Product Group Schedule, FSC CLR self-assessment.
1a	Updated Documented Control System – List of suppliers, Product Group Schedule, FSC CLR self-assessment.
2	Material accounting records/Annual Reporting Volume Summary (AVS)
2a	Amended material accounting records/AVS
3	Graphics FSC orders
4	Sales invoices
5	Correction statement invoice template

## Appendix

### About us

Preferred by Nature (formerly NEPCo) is an international non-profit organisation working to support better land management and business practices that benefit people, nature and the climate. We do this through a unique combination of sustainability certification services, projects supporting awareness raising, and capacity building.

For more than 25 years, we have worked to develop practical solutions to drive positive impacts in production landscapes and supply chains in 100+ countries. We focus on land use, primarily through forest, agriculture and climate impact commodities, and related sectors such as tourism and conservation. Learn more at [www.preferredbynature.org](http://www.preferredbynature.org)



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