



The mark of responsible forestry

Soil Association Certification Limited (SA) Joint Chain of Custody Report



Organisation Name: <i>E. Miroglio EAD</i>							
Address:	Stefan Karadja Blvd. No 34, Kv. Industrialen, Sliven, 8800, Bulgaria						
Contact Name:	Gaetano Rimini						
Telephone:	359 888 868599						
Email:	gaetano.rimini@emiroglio.com						
Annex	Table of Contents:						
	1a. Cover						
	2a. Company Info.						
	2b. Site Info.						
	2c. Outsourced Sites						
	3a. FSC® Findings						
	4a. CoC Management System						
	4b. Suppliers Docs.						
	4c. Company Sales Docs.						
	4d. Timber Legality						
	4e. FSC® Transfer						
	4m. Outsourcing						
	5. Certificate Recommendation						
	6a. FSC® Product Schedule						
	A1. Opening and Closing Meeting						
C. CITES Tree List							
D. Product Codes (FSC®)							
E. Broadleaf Species List							
F. Conifer Species List							
G. Eligibility Criteria for Single, Multiple site or Group Certification							
FSC COC Code	SA-COC-007460						
FSC Logo Licence Code	FSC-C153402						
FSC Issue Date	11/29/2019						
FSC Expiry Date	11/28/2024						
Soil Association Certification Ltd (SA) Contact Person	ICEA - Alberto Marin						
Audit	Assessment date	SA Auditor (Plus other team members where present)	Role (Auditor, Trainee, or Witnessing Auditor)	Checked by	Date checked	Approved by	Report finalisation / update date
Main Assessment	22-23 October 2019	Alexander Bardarov	Auditor	Beck Woodrow	11/28/2019	Beck Woodrow	11/29/2019
Surveillance 1	27-28 October 2020	Alexander Bardarov	Auditor	Becky Henson	12/17/2020	Becky Henson	12/18/2020
Surveillance 2							
Surveillance 3							
Surveillance 4							
Soil Association Certification Limited Tel: +44 (0) 117 914 2435 e-mail: forestry@soilassociation.org							
RT-COC-001-31 March 2019		www.soilassociation.org/forestry FSC Licence Code FSC® A000525					



The mark of responsible forestry

Soil Association Certification Limited Chain of Custody (COC) Company Information Form



Note to applicants; Please provide as much information as you can when completing this form so that we can develop an appropriate quote for certification of your company. If there are sections which you can not complete, leave them blank and we can complete them together.

The details on this form will be reviewed at every audit to ensure that it is up to date.

	Please complete all of the WHITE sections below (see note in row 2 above):	Guidance for applicants
Are you applying for FSC® and /or PEFC™ Certification?	FSC	You can apply for FSC only, PEFC only or Joint certification
Has your company ever been certified before?	No	If yes, give reason for termination/ withdrawal of previous certificate, certification body and dates.
Please detail any current or previous FSC/Other applications or certifications within the last 5 years For previous certificates please supply a copy of the last audit report	No such. Pls. see further down information on other certifications.	For current or suspended FSC certificates, unless subject to a transfer agreement as per FSC-PRO-20-003, we will not be able to progress applications For previous FSC certificates we will need a copy of the last audit report
Full legal Company name	E. Miroglia EAD	Company that has direct management responsibility for the COC system.
Trading name, if different from above.		If you trade under a different name please let us know here. LEAVE BLANK otherwise.
Name in Local Language	Е. Мироглио ЕАД	Use local characters as required.
What Language do you operate in?	Bulgarian (but some of the management staff operate in Italian)	Where we require to provide an interpreter, we will. If you have a "Corporate Language" please confirm all relevant staff are capable of understanding it

Address		
Street	Stefan Karadja Blvd. No 34, Kv. Industrialen	<i>Note: Address has not changed, just more detail to it was added.</i>
Town/City	Sliven	
State/County		
Zip/Postal code	8800	
Country	Bulgaria	
Company legal status and address where registered if different from above. Please make sure both physical and registered addresses are correct as both will appear on the certificate.	Limited company	<i>Example: Limited company, Sole trader. Registered Office 123 Small Street, etc</i>
Web site(s)	www.emiroglio.com	
Contact person for Chain of Custody		
Contact name	Gaetano Rimini	
Telephone	359 888 868599	<i>Include full international code</i>
Other		<i>e.g. Alternative phone, mobile phone or Skype number</i>
Email	gaetano.rimini@emiroglio.com	<i>Please state if you would like this to remain confidential</i>
Contact person for label generator (FSC Trademark Portal)		<i>If different from Contact person for Chain of Custody</i>
Contact name	Vanya Stoilova	
Email	vania.stoilova@emiroglio.com	
Contact person for Accounts Department		<i>If different from Contact person for Chain of Custody</i>
Contact name	Todor Mitev	<i>Please include e-mail and phone number. This information is confidential and used for correspondence regarding certification fees only.</i>
Phone	359 887 366934	<i>Include full international code</i>
Email	Todor.Mitev@emiroglio.com	

VAT No:	BG119603547	<i>Include VAT Registration Number if within an EU Member State.</i>
Type of business (Primary Activity)	<i>Secondary Processor</i>	<i>Select from:</i> <i>Brokers/Traders with physical possession,</i> <i>Brokers/Traders without physical possession,</i> <i>Distributor/Wholesaler,</i> <i>Gathering of non-wood products,</i> <i>Logging (Harvesting),</i> <i>Primary Processor,</i> <i>Secondary Processor,</i> <i>Printing and related services,</i> <i>Publishing activities,</i> <i>Retailers.</i>
Type of business (Secondary Activity)- Select "Not Applicable" if no Secondary Activity	<i>Not Applicable</i>	<i>Select from:</i> <i>Brokers/Traders with physical possession,</i> <i>Brokers/Traders without physical possession,</i> <i>Distributor/Wholesaler,</i> <i>Gathering of non-wood products,</i> <i>Logging (Harvesting),</i> <i>Primary Processor,</i> <i>Secondary Processor,</i> <i>Printing and related services,</i> <i>Publishing activities,</i> <i>Retailers.</i>
Type of certificate required	<i>Single</i>	<i>This may be single site, multisite or group certification.</i> <i>Ref. Annex G. Eligibility Criteria.</i>

<p>Does the certificate cover more than one physical site? If so, please include all details in 2b Site info. Note: this includes single certificates with more than one site.</p>	<p>3 sites covered by the certificate: E. Mirogljo EAD - Sliven (referred to as Sliven) - acts also as central office E. Mirogljo EAD - Svishtov (Svishtov) E. Mirogljo EAD - Yambol (Yambol)</p>	<p>If one physical site only, please mark here as 'No' and 2b Site Info is not required.</p>
<p>If multi-site or group, does applicant have authority over sites in COC matters?</p>	<p>N/A</p>	<p>COC matters: a) chain of custody documentation and chain of custody changes, b) management review, c) complaints, d) evaluation of corrective actions, e) internal audit planning and evaluation of the results, f) different legal requirements in relation to the avoidance of raw material from controversial sources.</p>
<p>No. of employees</p>	<p>Svishtov - 348 Sliven - 1261 Yambol - 669 All employees are full-time.</p>	<p>Including full-time, part-time and seasonal staff.</p>
<p>Products bought by Product Group and Timber Species</p>	<p>Svishtov - Dissolving cellulose (P 1.7.2) Sliven and Yambol - viscose fibres of different lengths or yarn (P 1.7.4) Species Abies alba; Picea abies; Pecea sitchensis; Pinus sylvestris; Pinus contorta; Fagus sylvatica; Betula spp.; Fraxinus spp.; Acer spp.</p>	<p>Common name and scientific name. See Annexes E & F. If more than one site make clear reference to site.</p>
<p>Products sold by Product Group and Timber Species Certified Products listed must match Product Schedule</p>	<p>Svishtov - rayon fillament yarn (P 1.7.4) Sliven - yarn (could be a mixture of viscose and other natural or synthetic fibres), textiles incl. clothing (P 1.7.4) Yambol - yarn (could be a mixture of viscose and other natural or synthetic fibres) (P 1.7.4) Species: Abies alba; Picea abies; Pecea sitchensis; Pinus sylvestris; Pinus contorta; Fagus sylvatica; Betula spp.; Fraxinus spp.; Acer spp.</p>	<p>Common name and scientific name. See Annex D. If more than one site make clear reference to site.</p>
<p>Has the Company sold any products with any FSC claims since the previous evaluation? (Drop down list) Not applicable at MA but use "NO"</p>	<p>YES</p>	<p>Required for FSC database and includes any claims, e.g. CW If NO FSC CERTIFIED SALES at surveillance/re-evaluation then highlight in YELLOW is automatic (drop down list).</p>

FSC certified material suppliers	Svishtov - Ekman & Co AB (DNV-COC-000499) Sliven/ Yambol - Lenzing AG (NC-COC-007736)	Give details of proposed or actual sources. Include supplier name & COC code/s.
Uncertified controlled material suppliers	N/A	Give details of proposed or actual sources. Include district & country of forest of origin.
Uncertified reclaimed material suppliers	N/A	Is the material pre-consumer or post-consumer waste? Give details of proposed or actual sources. Include supplier name and location.
Chain of Custody control system	Transfer	Transfer, Credit (i.e. % bought = % sold) or Percentage System. If no mixing or manufacturing is taking place, the system is likely to be Transfer.
Brief description of processes covering basic elements of purchasing, processing, manufacture, labelling, storage and transport to point at which product is sold	<p>All purchases and sales of inputs/outputs are made through the Sliven site which acts as Central Office. Processes within the sites include:</p> <p>Svishtov - delivery of raw material (dissolving cellulose in bales), preparation for chemical treatment, melting the cellulose into a solution, chemical treatment, stock dyeing, processing and yarn production, washing, yarn winding onto bobbins, packaging, labelling. Products are either sold or used in production in the other 2 sites after passing a twisting process at a subcontractor.</p> <p>Sliven - purchase of raw material (viscose yarn) or use of raw material produced at Svishtov and Yambol sites; production including: spinning, twisting, dyeing, weaving, production of clothing; levelling and sale.</p> <p>Yambol - delivery of raw material (viscose yarn) or use of raw material produced at Svishtov site; spinning, twisting and dyeing; storage, labelling.</p>	Attach flow diagram as a separate worksheet, if available.

<p>What management information system / processing records are maintained?</p>	<p>All information related to purchases, storage, production, tracing and sales is maintained in internal (CICS) electronic system which is applicable for all three sites. All accounting records are kept in the Sliven site but copies of invoices are also maintained in the CICS system and are accessible for all three sites. Technological production journals (for each production step); trade register of traded batches; documentation related to the quality control; and transportation of products is available in each production unit.</p>	<p>Description of production control and records e.g. Work order, stock list, etc.</p>
<p>Do you have a Chain of Custody Procedures Manual or ISO certification?</p>	<p>FSC CoC Manual Company is also certified under ISO 9001:2015, ISO 14001:2015, SA8000, OEKO-TEX standard 100, SteP by OEKO-TEX, GRS, OCS, RWS, OHSAS 18001 and ISO 45001.</p>	<p>IMPORTANT NOTE: You must submit a copy of your Chain of Custody Procedures Manual to the SA Certification auditor prior to main assessment audit.</p>
<p>Description of invoicing and delivery</p>	<p>Sales and invoicing is done by E. Miroglio EAD site in Sliven and deliveries are possible from all three sites. Products travel with invoice, packing list and bill of lading. The number of the invoice is specified in the bill of lading. (For Products shipped through DHL the number of bill of lading is included in the invoice).</p>	<p>From which site(s) are invoices generated and how are they linked to delivery documentation?</p>
<p>Do you, or will you in current period, use outsourcers (subcontractors) for FSC certified products?</p>	<p>Yes</p>	<p>If so, please complete worksheet 2c.</p>
<p>Revenue from forest products & products containing wood and fibre components in the last 12 months:</p>		
<p>Total annual turnover of wood based products</p>	<p>2019: 41 739 510 BGN</p>	<p>Include turnover for central office and all sites included in scope of certificates. Include year end date. This is used to inform FSC AAF band. Please include name of currency e.g. CZK, CHF, EUR etc.</p>
<p>Total annual turnover of wood based products in USD</p>	<p>2019: 23 974 580</p>	<p>Cell 63B in local currency converted into USD</p>
<p>FSC annual turnover bands</p>		
<p>FSC annual turnover band for Single and Group certificates based on total aggregate turnover of all sites plus for groups \$20/group member Companies with more than one site should complete the turnover information in 2b Site info.</p>	<p>Class 4: US\$5 million - 25 million</p>	<p>Information on size of company is necessary to calculate the FSC Annual Accreditation Fee (AAF). If more than 1 site use aggregate turnover to select band.</p>
<p>FSC annual turnover band for Multisites</p>		

FSC Trader annual turnover bands		
FSC Annual Turnover Band for Single Site Trader		<p>Trader:- A person or legal entity that buys and sells wood and/or non-timber forest products and who takes legal possession of the goods. Traders do not conduct any transformation* of these products, either directly or through outsourcing. * Installation of finished products, kiln drying of wood, the filling of packaging, and cutting to size are not considered product transformation.</p>
FSC Annual Turnover band for Multisite Trader		<p>Where the group is a mix of manufacturers and traders: - an overall fee corresponding to the aggregate annual turnover of all traders is charged at the trader rate, and - an overall fee corresponding to the aggregate annual turnover of all processing enterprises is charged at the processor rate</p>
How did you hear about Soil Association Certification Limited - do you use a consultant (please name)?	From client delivering raw materials	
Do we need to be aware of any particular logistics for finding the site?	Sites are located in the industrial zones of Svishtov, Sliven and Yambol respectively. Sliven and Yambol are located in central Bulgaria about 30 km from each other. Svishtov site is located in northern Bulgaria on the Danube river about 200 km from the central office.	Please give any local information that will help in planning site audits. E.g. Nearest airport, major road, train station, # hours travel between sites etc.
Soil Association Certification Limited tel: +44 (0) 117 914 2435 e-mail: forestry@soilassociation.org www.soilassociation.org/forestry		

APPLICATION APPENDIX - FOR OUTSOURCED FACILITIES

Eligibility: Outsourced sites (or subcontractors) can be included in the scope of the certificate if the certificate holder maintains legal ownership of the certified materials during or physically separated from other material at the outsourced site.

Justification for Outsourcing	<i>Outsourcing is needed for twisting of the fillament yarn produced at Svishtov site in order to provide it with additional strength (so it can be used as baser provide it with additional effects (e.g. krep). Miroglio EAD does not avail the needed machinery for this hence the activity is outsourced.</i>
Control of Outsourcing	<i>Only yarn produced at Svishtov site is subject to outsourcing however it is transported to the outsourcer from the storage facilities in Sliven and Yambol si vehicles). Special instruction is developed by E. Miroglio EAD on how the outsourcer shall operate with the certified production once it starts. Technical sp batch to be processed are provided to the outsourcer. Hand-over protocols for entry and exit of materials are signed. All the information on the materials t Miroglio EAD and the outsourcer and their movement is entered into the information system of E. Miroglio EAD (CICS system). The outsourcer does not p for E. Miroglio EAD other than the rayon fillament yarn produced at Svishtov site.</i>

Part B: Information about ALL outsourcing sites			Part C Level 1 If NO, then automatic Low Risk. Stop here - but if MA, continue to level 2/3/4 as needed.	Part C Level 2 If YES, then automatic High Risk. Stop here.	Part C Level 3: Information about sites handling FSC® r any of these questions, then automatically LOW I		
Name	Contact Details & Address	Type of Processing & Purpose	Was Outsourcer used in last year for certified product(s)? See above.	Is Outsourcer located in a different country to Certificate Holder/Applicant (with CPI <50?)	Product is permanently labelled/marked	Product is palletized, or otherwise maintained as a secure unit that is not broken apart during outsourcing	Outsourcer provides services that do not involve manufacture or transformation (e.g. warehousing, storage, distribution, logistics)

Sinterama Bulgaria EOOD	kv. Industrialen, Nova Zagora Bulgaria	twisting of the fillament yarn to provide it with additional strength or effects and make easier its further processing and use	Yes	No	Labels with FSC note are only used for business-to- business purposes to provide for ensuring the physical separation and traceability	No	No (however no transformation in terms of volume takes place)
----------------------------	---	---	-----	----	---	----	--

outsourced processing and meet all criteria under 4m Outsourcing. Certified materials shall be				
ent for textiles) or				
Why is outsourcing necessary?				
ites (using own or hired ecifications for each ransferred between E. rocess other products				
A general description of how the chain of custody is controlled when outsourcing materials.				
material Note: If Yes to RISK. Stop here.				
Part C Level 4: Information about sites handling FSC material Note: If Yes to any of these questions, then automatically HIGH RISK				
Is the Outsourcer FSC certified and is the outsource process within the scope of their certification? Please provide CoC number.	Outsourcer does most of the manufacturing process	Outsourcer mixes different input materials (e.g. FSC 100% and Controlled Wood)	Does the Outsourcer apply an FSC label on product?	Answer "Yes", if the Outsourcer does NOT physically return the FSC product to the Certificate Holder after outsourcing

No	No	No	No (only the FSC status is marked for internal business-to-business purposes)	No
----	----	----	---	----

3a. FSC® Findings

E. Miroglio EAD

SA-COC-007460

NOTE: Failure to comply with the corrective action requests by the deadline may result in suspension or termination of a certificate.

On the basis of the observations recorded on series 4 worksheets, and following discussion with the client, SA Certification agrees to:

1. Issue /maintain the FSC® certificate (conditional upon the client's agreement to close the following non-compliances within the timeframe specified).

Condition/ Pre-condition/ Observation number	SA REF:	FSC® refs:	Non-compliance (or potential non-compliance for an Observation)	Minor/ Major/ Obs	Request for Corrective Action	Deadline	Status (Open/ Closed)	Date and Evidence
Main Assessment: Head Office								
2019.1	Worksheet 4c Column O	FSC-STD-40-004 V3-0 5.1f.	Sales documentation does not currently include the Company's COC code.	Observation	The company should include their FSC COC code on all delivery notes & sales invoices issued for certified product.	From first sale of FSC material, to be checked at first surveillance audit.	Closed	27-28.10.2020 (S1) Review of company sales documentation (e.g. Invoice No 412403/10.3.2020, 422295/24.7.2020, 423451/13.8.2020, 427560/8.10.2020 and associated delivery notes) confirmed that the correct CoC code of the company is included.
2019.2	Worksheet 4c Column P	FSC-STD-40-004 V3-0 5.1g.	Sales documentation does not currently include the FSC claim for each product group.	Observation	The company should include the FSC status of material e.g. FSC 100%, FSC Mix x% or FSC Mix Credit as appropriate on all delivery notes & sales invoices issued for certified product.	From first sale of FSC material, to be checked at first surveillance audit.	Closed	27-28.10.2020 (S1) Review of company sales documentation (e.g. Invoice No 412403/10.3.2020, 422295/24.7.2020, 423451/13.8.2020, 427560/8.10.2020 and associated delivery notes) confirmed that the correct FSC claim (FSC Mix Credit to date) is included.
2019.3	Worksheet 4a, 10.10	FSC-STD-50-001 V2-0 1.5	The Company has not yet used FSC trademarks.	Observation	The company should submit all proposed uses of the FSC trademark to SA Certification for approval prior to printing/publishing.	Prior to use of the FSC trademarks, to be checked at first surveillance audit.	Open	27-28.10.2020 (S1) The company has not yet used any of the FSC trademarks.
2019.4	n/a	FSC-STD-20-011 V4-0 4.8 a).	The company has not yet taken physical possession of FSC-certified material.	Observation	The company should notify SA Certification as soon as FSC-certified stock is available or the production of FSC-certified material has started.	From first production of FSC material, to be checked at first surveillance audit.	Closed	27-28.10.2020 (S1) The company has informed the auditor for the purchase of input materials during MA and this information was included in the MA audit report.
2019.5	Worksheet 4m, 1.2, 1.4 to 1.8	FSC-STD-40-004 V3-0, 12.2, 12.4.	Outsource Agreement is not yet signed for the processing (twisting) of the filament yarn produced at Svishtov site, which is carried out by a contractor.	Observation	An Outsource Agreement should be in place covering the processing of rayon filament yarn undertaken by Sinterama Bulgaria EOOD. This agreement should specify at minimum that the contractor shall: a. conform to all applicable certification requirements and the Company's procedures related to the outsourced activity; b. not make unauthorized use of the FSC trademarks; c. not further outsource any processing; d. accept the right of SA to audit the contractor.	From first production of FSC material, to be checked at first surveillance audit.	Closed	27-28.10.2020 (S1) Outsource Agreement was signed with the only outsourcer - Sinterama on 15.10.2019 and a copy of it was provided to the auditor. The Agreements included all the requirements of the Standard incl. that the contractor shall: a. conform to all applicable certification requirements and the Company's procedures related to the outsourced activity (e.g. Chapter VI, Art. 19 a); b. not make unauthorized use of the FSC trademarks (Chapter VI, Art. 19 r); c. not further outsource any processing (Chapter VI, Art. 19 z); d. accept the right of SA to audit the contractor (Chapter VI, Art. 19 6).

Condition/ Pre-condition/ Observation number	SA REF:	FSC® refs:	Non-compliance (or potential non-compliance for an Observation)	Minor/ Major/ Obs	Request for Corrective Action	Deadline	Status (Open/ Closed)	Date and Evidence
First Surveillance: Head Office								
No non-compliances detected.								
First Surveillance: Sites (Delete if N/A)								
No non-compliances detected.								

MATERIAL RECEIPT AND STORAGE

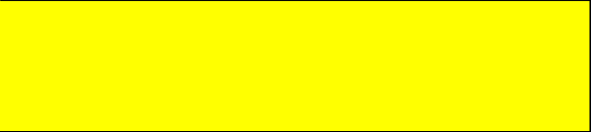
Head Office	Supplier Name	Delivery Documents	Date	Invoice Number	Date
Site(s)	Supplier	Delivery Documents	Date	Invoice Number	Date
E. Miroglio EAD Yambol site	Lenzing AG	1153307458	21.10.2019	1154192685	21.10.2019
E. Miroglio EAD Yambol site	Lenzing AG	1153307496	21.10.2019	1154192736	21.10.2019
E. Miroglio EAD Yambol site	Lenzing AG	1153307635	28.10.2020	1154192917	28.10.2019
E. Miroglio EAD Svishtov site	Ekman & Co AB	Certificate of delivery (issued by the producing factory)	13.3.2020	46146335	25.03.2020
E. Miroglio EAD Svishtov site	Ekman & Co AB	Certificate of delivery (issued by the producing factory)	12.5.2020	46147934	19.06.2020



How are documents linked?	Product Description	FSC Product Code (as in line 46 of tab 2a)
How are documents linked?	Product Description	
Number of delivery note is specified on the invoice as is the Order number	Lenzing viscose bright rawwhite 1,3 dtex/38 mm	1.7.4
Number of delivery note is specified on the invoice as is the Order number	Lenzing viscose bright rawwhite 1,3 dtex/38 mm	1.7.4
Number of delivery note is specified on the invoice as is the Order number	Lenzing viscose bright rawwhite 1,3 dtex/38 mm	1.7.4
Product description and quantities are included in both document	Domsjo Dissolving Plus Cellulose	1.7.2
Product description and quantities are included in both document	Domsjo Dissolving Plus Cellulose	1.7.2



Quantity	Supplier COC and/or COC/CW Code	Material Status/Claim	How are Certified Products Identified?
	Supplier COC and/or COC/CW Code	Material Status/Claim	How are Certified Products Identified?
21 836.780 kg	NC-COC-007736-A	FSC Mix Credit	Only one product included in the invoice and material claim and certification code of supplier are placed against the product description.
328.901 kg	NC-COC-007736-A	FSC Mix Credit	Only one product included in the invoice and material claim and certification code of supplier are placed against the product description.
21 987.456 kg	NC-COC-007736-A	FSC Mix Credit	Only one product included in the invoice and material claim and certification code of supplier are placed against the product description.
912 bales (205 200 kg gross weight)	DNV-COC-000499	FSC Mix Credit	Only one product included in the invoice and material claim and certification code of supplier are placed against the product description.
918 bales (206 550 kg gross weight)	DNV-COC-000499	FSC Mix Credit	Only one product included in the invoice and material claim and certification code of supplier are placed against the product description.



Any issues?

Any issues?

No

No

No

No

No

SA REF: Company Sales Documents								
<i>FSC-STD-40-004 V3-0 5.5: Organisations may identify products exclusively made of input materials from small or community producers by adding the following claim to sales documents</i>								
	Company name and contact details	Customer Name & Address	Delivery Documents	Date	Invoice Number	Date	How is the invoice linked to the goods received? (e.g. reference to batch number or DN).	Quantity
4c.1.0	E. Miroglio EAD, Kv. Industrialen, 8800 Sliven, Bulgaria	Filo-Tex Garnvertrieb GMBH Lerchen Str. 48 Gewerbegebiet Skilift 72458 Albstad, Germany	Packing list No 427560	8.10.2020	427560	8.10.2020	Invoice and packing list share the same number and are of the same date. Product description incl. code is included in both documents as are the quantities	308.08 kg
	E. Miroglio EAD, Kv. Industrialen, 8800 Sliven, Bulgaria	PPU Lenta - Pasmanteria Sp. SO. O. Ul. Kilinsgiego 228 90324 Lidz, Poland	Packing list No 423451	13.08.2020	423451	13.08.2020	Invoice and packing list share the same number and are of the same date. Product description incl. code is included in both documents as are the quantities	149.30 kg
	E. Miroglio EAD, Kv. Industrialen, 8800 Sliven, Bulgaria	E. Miroglio SRL Via Corte 48 36030 Valli Del Pasubio, Italy	Packing list No 422295	24.07.2020	422295	24.07.2020	Invoice and packing list share the same number and are of the same date. Product description incl. code is included in both documents as are the quantities	1) 178 kg 2) 3 767,35 kg 3) 803,78 kg

	E. Miroglio EAD, Kv. Industrialen, 8800 Sliven, Bulgaria	E. Miroglio SRL Via Corte 48 36030 Valli Del Pasubio, Italy	Packing list No 412403	10.3.2020	412403	10.3.2020	Invoice and packing list share the same number and are of the same date. Product description incl. code is included in both documents as are the quantities	1) 407,68 kg 2) 2 118,64 kg 3) 234,34 kg 4) 6 197, 84 kg
--	---	--	---------------------------	-----------	--------	-----------	---	---

s: 'From small or community forest producers'.

Product Description	FSC Product code (as included in tab 6a Schedule)	COC Code associated to the certified/controlled products.	Material Status/Claim <i>Is FSC claim included for each product item or the total products?</i>
Efeso 220/64 DTEX Bright 100% Vi Rayon	P 1.7.4	SA-COC-007460	FSC Mix Credit
Sparta 330/64 DTEX Dope Dyed Bright 100% Vi Rayon	P 1.7.4	SA-COC-007460	FSC Mix Credit
1) Merak Ne 18/2 GGG.BF 65% Vi 26% WO, 9%PA - product code 51825 2) Merak FSC_Mix NE 18/2 GGG.BF 65% VI, 26% WO, 9% PA - product code 52895 3) Sliven LP CH 2/28 GGG.BF 30%WV, 70% PC	P 1.7.4	1) Non-certified product 2) SA-COC-007460 3) Non-certified product	FSC Mix Credit for the certified product

1) Iram New 2/85 GGG.BF LNZ 95%Vi, 5% EA - product code 51971 2) Merak FSC_Mix NE 18/2 GGG.BF 65% VI, 26% WO, 9% PA - product code 52895 3) Sunny 2/50 GGG.BF 69% VI, 29% PC, 3% EA - product code 52902 4) Imagine 2/30 GGG.BF 100% WV Extra fine	P 1.7.4	1) Non-certified product 2) SA-COC-007460 3) Non-certified product 4) Non-certified product	FSC Mix Credit for the certified product
---	---------	--	--



If product travels separately to sales documentation, does delivery documentation include the same information AND a reference linking it to the sales documentation?	How does the Company ensure that products sold with an FSC 100%, FSC Mix, or FSC Recycled claim ON SALES DOCUMENTS do not carry labels from other forestry certification schemes?	Any issues?
Product travels with sales documentation - invoice and packing list. Identical information is included in both documents.	Company is not certified to other forestry certification schemes	No
Product travels with sales documentation - invoice and packing list. Identical information is included in both documents.	Company is not certified to other forestry certification schemes	No
Product travels with sales documentation - invoice and packing list. Identical information is included in both documents.	Company is not certified to other forestry certification schemes	No

Product travels with sales documentation - invoice and packing list. Identical information is included in both documents.	Company is not certified to other forestry certification schemes	No
---	--	----

4d Timber Legality Legislation

SA REFS:	Requirement	FSC 1st Surveillance	
4d.1.0	LEGAL SOURCING		
Trade and Custom Laws - applicable if			
4d.1.1	If the Company imports or exports timber or timber products: do they have documented Procedures in place to ensure that the commercialization of FSC certified products complies with all applicable trade and custom laws?	Y	The company imports FSC products (dissolving cellulose and viscose) and exports viscose yarn or rayon. Trade with FSC certified products is only within the EU for the moment. Procedures for ensuring compliance with Trade and Custom Laws are included in Chapter 17 of the CoC Manual.
4d 1.2	Does the company have an appropriate licence/export permit for all CITES listed species imported or exported? (See Annex C.)	N/A	The company does not operate with CITES species however provisions for ensuring CITES licenses when needed are included in the CoC Manual - Chapter 17.
4d.1.3	Given risk of trade, are the procedures specific and adequate? Describe risks, and how procedures demonstrate adequacy and relevance.	Y	Imports and exports of FSC certified products are only within the common EU Market (imports are from Sweden and Austria, exports are to Italy and Poland). There are no specific bans or quotas for the traded products within the EU and risk is low. A special department is in place within the central office which deals with customs issues and shipment of goods. The company is approved as exporter with Euro 1 license. Procedures and practices applied are adequate given the risk of trade.
4d.1.4	Are procedures implemented thoroughly according to risk? Who in the company is responsible?	Y	No evidence of non-compliance. Interviews with staff from the "Customs and Spedition" department showed that they are aware with applicable procedures. No breaches have been identified by controlling institutions and no penalties have been imposed to the company. Review of sales and customs documentation showed that they are diligently filled e.g. (checked CMR associated with Invoice No 422295/24.7.2020).
Has the Company provided the following information when it has been requested by the Customer/FSC			
4d.1.5	Common name and/or Scientific Name of the Timber Species?	N/A	No such information has been requested so far by clients, however the company is ready to provide it if needed as information on tree species has been requested from suppliers (e.g. from supplier Ekman information was received on 1.1.2020; for supplier Lenzing, data was provided on 12.2.2020).

4d Timber Legality Legislation

SA REFs:	Requirement	FSC 1st Surveillance	
4d.1.6	Origin of timber?	N/A	No such information has been requested so far by clients, however the company is ready to provide it if needed. Origin of the inputs is specified in the suppliers' sales documentation.
4d.1.7	Does the Company ensure that FSC-certified products containing Pre-consumer reclaimed wood (except reclaimed paper) either:		
4d.1.8	i. only include pre-consumer reclaimed wood materials that conform to FSC Controlled Wood requirements in accordance with FSC-STD-40-005; OR	N/A	No such products are used
4d.1.9	ii. Inform their customers about pre-consumer reclaimed wood in the product and support their due diligence system?	N/A	No such products are used
Reporting			
4d.1.10	When a Customer has requested this information, has the Company provided a timely response?	N/A	No such information has been requested so far.

4d Timber Legality Legislation

Requirement	FSC 2nd Surveillance		FSC 3rd Surveillance	
LEGAL SOURCING				
Trade and Custom Laws - applicable if				
If the Company imports or exports timber or timber products: do they have documented Procedures in place to ensure that the commercialization of FSC certified products complies with all applicable trade and custom laws?				
Does the company have an appropriate licence/export permit for all CITES listed species imported or exported? (See Annex C.)				
Given risk of trade, are the procedures specific and adequate ? Describe risks , and how procedures demonstrate adequacy and relevance .				
Are procedures implemented thoroughly according to risk? Who in the company is responsible?				
Has the Company provided the following infor:				
Common name and/or Scientific Name of the Timber Species?				

4d Timber Legality Legislation

Requirement	FSC 2nd Surveillance		FSC 3rd Surveillance	
Origin of timber?				
Does the Company ensure that FSC-certified products containing Pre-consumer reclaimed wood (except reclaimed paper) 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 pre-consumer reclaimed wood in the product and support their due diligence system?				
Reporting				
When a Customer has requested this information, has the Company provided a timely response?				

4d Timber Legality Legislation

Requirement	FSC 4th Surveillance	
LEGAL SOURCING		
Trade and Custom Laws - applicable if		
If the Company imports or exports timber or timber products: do they have documented Procedures in place to ensure that the commercialization of FSC certified products complies with all applicable trade and custom laws?		
Does the company have an appropriate licence/export permit for all CITES listed species imported or exported? (See Annex C.)		
Given risk of trade, are the procedures specific and adequate ? Describe risks , and how procedures demonstrate adequacy and relevance .		
Are procedures implemented thoroughly according to risk? Who in the company is responsible?		
Has the Company provided the following information		
Common name and/or Scientific Name of the Timber Species?		

4d Timber Legality Legislation

Requirement	FSC 4th Surveillance	
Origin of timber?		
Does the Company ensure that FSC-certified products containing Pre-consumer reclaimed wood (except reclaimed paper) 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 pre-consumer reclaimed wood in the product and support their due diligence system?		
Reporting		
When a Customer has requested this information, has the Company provided a timely response?		

SA REFs:	Requirement	FSC 1st Surveillance	
4e.1.0 Transfer System			
4e.1.1	Has a claim period or job order been specified for each Product Group - so that a single FSC claim can be made?	Y	Production is based on job orders. Traceability and claim application is ensured through the internal CICS information system, which is applicable for all three sites.
4e.1.2	Where inputs belong to only one material category, has the same FSC claim been used for outputs?	Y	Provisions are included in the FSC CoC Manual - Chapter 10 'Management of Materials and application of the transfer system'. Managers demonstrated awareness on the requirement. Since the MA only inputs with FSC Mix Credit claim were received and this claim was in all cases transferred to the outputs (as also seen from invoices reviewed and the information included in the internal CICS system).
4e.1.3	Where inputs belong to more than one material category, has the 'lowest' FSC claim been used for outputs?	Y	Provisions are included in the FSC CoC Manual - Chapter 10 'Management of Materials and application of the transfer system'. Managers demonstrated awareness on the requirement however no case of mixing inputs with different claims so far.

Requirement	FSC 2nd Surveillance		FSC 3rd Surveillance		FSC 4th Surveillance	
Transfer System						
Has a claim period or job order been specified for each Product Group - so that a single FSC claim can be made?						
Where inputs belong to only one material category, has the same FSC claim been used for outputs?						
Where inputs belong to more than one material category, has the 'lowest' FSC claim been used for outputs?						

SA REF:	Requirement	FSC 1st Surveillance	FSC 2nd Surveillance	FSC 3rd Surveillance	FSC 4th Surveillance
4m.1.0	<p>The Company may outsource activities within the scope of its certificate to FSC CoC certified and non-FSC CoC certified contractors.</p> <p>NOTE: The Company's outsourcing arrangements are subject to a risk analysis by the certification body and sampling for on-site audit purposes (See Worksheet 2c)</p>				
4m.1.1	<p>Please confirm that prior to outsourcing activities to a new contractor, the Company has informed the SA about the outsourced activity, name and contact details of the contractor.</p>	<p>Y</p> <p>The company has noted its intention to use an outsourcer and this was reconfirmed during the MA. No new outsourcers have been used since then.</p>			
OUTSOURCE AGREEMENT					
4m.1.2	<p>Please confirm that an Outsource Agreement is in place for those activities included in the scope of the Company's CoC certificate, e.g. purchase, processing, storage, labelling and invoicing of products.</p>	<p>Y</p> <p>An outsourced agreement between E Miroglio EAD and Sinterama Bulgaria EOOD is in place, dated 15.10.2019. This agreement covers the process of twisting of the filament yarn produced at Svishtov site in order to provide it with additional strength (so it can be used as basement for textiles) or provide it with additional effects, an activity that will be included in the scope of the certificate. E Miroglio EAD does not avail the needed machinery for this hence the activity is outsourced.</p>			

4m.1.3	Does the Company have legal ownership of the FSC materials and maintain ownership during outsourced processing?	Y	Requirement is provided for in Chapter I, art. 2 and is reconfirmed in Chapter II, art. 4 of the Outsource Agreement. After outsourcing activity is completed the product is physically returned to E. Miroglio EAD.						
4m.1.4	Does the Company have an agreement or contract covering the outsourced process with each non-FSC certified contractor? See Guidance.	Y	Pls. see 4m.2.1 above. Outsource agreement with the only outsourcer is in place.						
Does this agreement specify at minimum that the contractor shall:									
4m.1.5	a. conform to all applicable certification requirements and the Company's procedures related to the outsourced activity;	Y	Requirement is specified in Chapter VI, Art. 19 a of the Outsource Agreement.						
4m.1.6	b. not make unauthorized use of the FSC trademarks (e.g. on the contractor's products or website);	Y	Requirement is specified in Chapter VI, Art. 19 r of the Outsource Agreement. No breaches detected.						
4m.1.7	c. not further outsource any processing;	Y	Requirement is specified in Chapter VI, Art. 19 z of the Outsource Agreement. No breaches detected.						

4m.1.8	d. accept the right of SA to audit the contractor;	Y	Requirement is specified in Chapter VI, Art. 19 6 of the Outsource Agreement.						
4m.1.9	e. notify the Company within 10 business days if the contractor is included in the list of organisations that are disassociated from FSC. See Guidance.	N/A	Not applicable, as detailed in FSC ADVICE 40-004-16. See guidance notes						
DOCUMENTED PROCEDURES:- the Company shall provide documented procedures to its contractor(s) that ensure that:									
4m.1.10	a. the material under the contractor's responsibility shall not be mixed or contaminated with any other material during the outsourced activity;	Y	Special instruction is in place that specifies the requirement. Hand-over protocols and technical specifications are signed for each job order. The outsourcer processes viscose only produced by E Miroglio EAD. All other production of the outsourcer is non-wood based.						

4m.1.11	b. the contractor shall keep records of inputs, outputs and delivery documentation associated with all material covered by the outsourcing agreement;	Y	Requirement is included in the Outsource Agreement and the internal procedures provided to the Outsourcer e.g. Art. 6 specified that the product description and quantities processed shall be specified in each invoice (for the outsourcing) and in the packing lists. All records shall be kept by both parties.						
4m.1.12	c. if the contractor applies the FSC label to the product on behalf of the Company, the contractor shall only label the eligible products produced under the outsourcing agreement.	Y	Requirement is specified in Art 19 b of the Outsource Agreement and also in the internal instructions. However no such case to date. Labels with FSC note are only used for business-to-business purposes to provide for ensuring the physical separation and traceability.						
4m.1.13	When a Company sells material which has undergone an outsourcing activity, do the sales documents fulfill the certification requirements (Clause 5.1)? See Guidance.	N/A	All products that were subject to outsourced processing are returned to E Miroglio EAD and are sold using the normal invoicing practices and following the CoC procedures. No breaches identified.						



**Soil Association
Certification Limited
Certificate Decision
Recommendation Form**



Details of Client / Certificate Holder	
Name:	E. Miroglio EAD
Address:	Stefan Karadja Blvd. No 34, Kv. Industrialen, Sliven, 8800, Bulgaria
Code/s:	SA-COC-007460
Type of Certificate:	Single

Summary of audit	
Type:	S1
Names of auditors:	Alexander Bardarov
Name of report reviewer for Certification Decision	Becky Henson
Recommendation:	

Report summary	
Number of Major Conditions/Pre-Conditions:	0
Number of Minor Conditions:	0
Number of Observations:	1
Describe any potentially contentious issues:	No such
FSC certified sales since last audit record-"YES" or "No FSC certified sales"-appears automatically	YES
If any CARs, suspension or termination, or removal of participating sites due to false claims and/or fraud , record details here:	N/A
Where it is recommended that Company should be investigated by ASI (eg. records being hidden from SACL, complaints received, potential volume mismatches between company and trading partners) record here reasons for requested investigation	No such circumstances
Location of Report:	Filed under: Forestry/Certification Records

Recommendation: I have reviewed the report of this assessment, checked the product schedules, and:	FSC
	I recommend certification approval by Soil Association Certification subject to compliance with the Conditions as listed above.

Report Review Recommendation Date: 12/17/2020

Name of Report Approver:	Becky Henson
Certification Decision:	Approved
Signed on behalf of Soil Association Certification Limited:	<i>Kevin Jones</i> <i>Kevin Jones</i>
Report Approval Date:	12/18/2020

Soil Association Certification Ltd
Telephone (+44) (0) 117 914 2435
Email forestry@soilassociation.org • www.soilassociation.org/forestry

Soil Association Certification Ltd • Company Registration No. 726903
A wholly-owned subsidiary of the Soil Association Charity No. 20686
FSC Licence Code FSC® A000525



The mark of responsible forestry

FSC® Product Schedule



This schedule details the products which are included in the scope of the Company's certification. It shall accompany the FSC certificate. If the product scope changes a new schedule will be issued. Certificate scope including products and certified sites may also be checked on the FSC database <http://info.fsc.org/>

Description of Certificate Holder

Name: E. Miroglio EAD
Address: Stefan Karadja Blvd. No 34, Kv. Industrialen, Sliven, 8800, Bulgaria

Code/s: SA-COC-007460
Type of Certificate: Single
Date of Issue: 11/29/2019 Date of Expiry: 11/28/2024

The Company has complied with the following standard/s: FSC-STD-40-004 V3-0, FSC-STD-50-001 v2-0

Product Groups available from this Certificate Holder include:

FSC Status	Control System	Product Type	Product code	Species Separate with semicolon. * indicates species not included on FSC database
FSC 100%, FSC MIX x%, FSC MIX Credit	Transfer system	Rayon and other synthetic fibres (incl. yarn, viscose, textile fibres, clothing)	P 1 P 1.7 P 1.7.4	<i>Abies alba; Picea abies; Picea sitchensis; Pinus sylvestris; Pinus contorta; Fagus sylvatica L.; Betula spp.; Fraxinus spp.; Acer spp.</i>

Date of issue/re-issue: 12/18/2020
(company address change, species added)

Soil Association Certification Ltd
Telephone (+44) (0) 117 914 2435
Email forestry@soilassociation.org • www.soilassociation.org/forestry

Soil Association Certification Ltd • Company Registration No. 726903
A wholly-owned subsidiary of the Soil Association Charity No. 20686
FSC Licence Code FSC® A000525

Annex C. Cites Species

Convention on International Trade in Endangered Species (CITES)

- Appendix I - export and import permit required
- Appendix II - export permit only (unless import permit required by national law)
- Appendix III - export permit required where exporting from a country who included species as appendix 3

Updated listing of CITES tree species may be found at:

<http://www.unep-wcmc.org/species/dbases/CITES-listedtrees.html>

Individual species can be checked on the CITES web database:

<http://www.cites.org/eng/resources/species.html>

The following list has been prepared to guide auditors and certificate holders in case web access is limited. It was updated March 17. Web links above should take precedence over use of the list below.

NB, Tree ferns (CYATHEACEAE) and Palms (PALMAE) have not been included in this list.

Scientific name	Common/Trade name	Notes / Distribution
Appendix I:		
<i>Abies guatemalensis</i>	Guatemalan fir, Pinabete (Spanish)	Central America
<i>Araucaria araucana</i>	Monkey-puzzle tree	Chile and Argentina
<i>Balmea stormiae</i>	Ayugue	El Salvador , Guatemala , Honduras , Mexico
<i>Dalbergia nigra</i>	Bahia Rosewood, Brazilian rosewood, Jacaranda, Pianowood, Rio Rosewood, Rosewood	Brazil
<i>Fitzroya cupressoides</i>	Alerce, Patagonian cypress	Costa Rica, Panama, Columbia
<i>Pilgerodendron uviferum</i>	Ciprès (French)	Argentina, Chile
<i>Podocarpus parlatorei</i>	Parlatore's Podocarp	Argentina, Bolivia, Peru
Appendix II:		
<i>Aquilaria spp.</i>	Agarwood	Asia (all species) Logs, sawn wood, veneer sheets, including unfinished wood articles used for the fabrication of bows for stringed musical instruments.
<i>Caesalpinia echinata</i>	Pernabuco, pau Brazil, Brasileto (Portuguese)	
<i>Caryocar costaricense</i>	Ajillo, Costus	Colombia, Costa Rica, Panama

	Rosewood, Tulipwood, Kingwood, African Blackwood, Cocobolo, Cocobolo Prieto, Palisandro de Honduras, Rosul, Palisandre	*Except <i>Dalbergia nigra</i> which is Appendix 1 Asia (all species)
<i>Dalbergia spp*</i> <i>Gonystylus spp.</i>	Ramin	
<i>Guaiacum spp.</i>	Lignum-vitae/Tree of life, Holywood	Central America, Caribbean (all species) Cameroon, Central African Republic, Congo, Democratic Republic of the Congo, Equatorial Guinea, Gabon
<i>Guibourtia demeusei</i>	Bubinga	Angola, Congo, Gabon, Nigeria
<i>Guibourtia pellegriniana</i>	Bubinga	Cameroon, Equatorial Guinea, Gabon
<i>Guibourtia tessmannii</i>	Bubinga	Asia (all species)
<i>Gyrinops spp.</i>	Gaharu	Costa Rica, Mexico, Panama
<i>Oreomunnea pterocarpa</i>	Gavilaan	Central and West Africa
<i>Pericopsis elata</i>	Afromosia, African teak	logs, sawn wood and veneers controlled only
<i>Platymiscium pleiostachyum</i>	Quira macawood, Cristóbal (Spanish)	Central America
<i>Podophyllum hexandrum</i>	Himilayan may-apple	Bhutan
<i>Prunus africana</i>	African cherry	Africa & Madagascar Benin, Burkina Faso, Cameroon, Central African Republic, Chad, CÃ´te d'Ivoire, Gambia, Ghana, Guinea, Guinea Bissau, Liberia, Mali, Niger, Nigeria, Senegal, Sierra Leone, Togo
<i>Pterocarpus erinaceus</i>	Kosso/African rosewood	India, Sri Lanka
<i>Pterocarpus santalinus</i>	Red Sandalwood	logs, wood-chips and unprocessed broken material controlled only
<i>Swietenia humilis</i>	Honduras Mahogany, Mexican mahogany	Central America
<i>Swietenia macrophylla</i>	Big-leaf Mahogany	Central-South America
<i>Swietenia mahagoni</i>	Caribbean mahogany, American mahogany	USA, West Indies, Central America logs sawn wood and veneer sheets controlled only
<i>Taxus: chinensis</i>	Yew: Chinese	
<i> cuspidata</i>	Japanese	
<i> fauana</i>	Tibetan	
<i> sumatrana</i>	Sumatran	
<i> wallichiana</i>	Himalayan	

Appendix III:

<i>Bulnesia sarmientoi</i>		Argentina - Logs, sawn wood, veneer sheets, plywood, powder and extracts.
<i>Cedrela odorata</i>	Cigarbox Cedar, Spanish Cedar	South&Central America (logs, sawn wood and veneer sheets only)
<i>Dipteryx panamensis</i>	Almendro	Costa Rica, Panama, Colombia
<i>Magnolia liliifera var. obovata</i>	Safan, Champak, Magnolia	Bhutan, China, India, Nepal
<i>Podocarpus nerifolius</i>	Yellow wood	Asia
<i>Tetracentron sinense</i>	Tetracentrons	Bhutan, China, India, Nepal, Myanmar

Fraxinus mandshurica
Quercus mongolica

Manchurian Ash
Mongolian Oak

Russia
Russia