



The mark of responsible forestry

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



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	FSC COC Code: SA-COC-007460							
FSC Logo Licence Code: FSC-C153402								
FSC Issue Date: 11/29/2019								
FSC Expiry Date: 11/28/2024								
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	13-14 October 2021	Alexander Bardarov	Auditor	Wicki Nielsen	1/14/2022	Wicki Nielsen	2/9/2022	
Surveillance 3	8-9 November 2022	Stanislav Lazarov	Auditor	Penny Bienz	3/8/2023	John Rogers	3/10/2023	
Surveillance 4								
Soil Association Certification Limited Tel: +44 (0) 117 914 2435 e-mail: forestry@soilassociation.org www.soilassociation.org/forestry FSC Licence Code FSC® A000525								
RT-COC-001-35 .1								
Jun-22								



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 only	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	N/A	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. Miroglio EAD	Company that has direct management responsibility for the COC system.
Trading name, only if different from above.		If you trade under a different name please let us know here. N.B. this must NOT be a separate legal company. LEAVE BLANK otherwise.
Name in Local Language	Е. Миролио 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
What do you do?	Various activities are performed within the multisite. In general the company purchase and processing wood pulp to produce yarn for the textile industry and also has clothing production.	Please describe briefly what your business does

Address

Street	Stefan Karadja Blvd. No 34, Kv. Industrialen	
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	Example: Limited company, Sole trader. Registered Office 123 Small Street, etc
Web site(s)	www.emiroglio.com	

Contact person for Chain of Custody

Contact name	Gaetano Rimini	
Telephone	+359 888 868599	Include full international code
Other		e.g. Alternative phone, mobile phone or Skype number
Email	gaetano.rimini@emiroglio.com	Please state if you would like this to remain confidential

Contact person for label generator (FSC Trademark Portal)

Contact name	Vanya Stoilova	If different from Contact person for Chain of Custody
Email	vania.stoilova@emiroglio.com	

Contact person for Accounts Department

Contact name	Todor Mitev	If different from Contact person for Chain of Custody
		Please include e-mail and phone number. This information is confidential and used for correspondence regarding certification fees /invoices only.
Contact name (if different) for confirmation of Revenue	359 887 366934	The right person to talk to about the overall Revenue of your company and Forest products turnover (usually senior management or accounting personnel)

Phone	Todor.Mitev@emiroglio.com	Include full international code
Email		
VAT No:	BG119603547	Include VAT Registration Number if within an EU Member State.
Type of business (Primary Activity)	Secondary Processor	Select from: Brokers/Traders with physical possession, Brokers/Traders without physical possession, Distributor/Wholesaler, Gathering of non-wood products, Logging (Harvesting), Primary Processor, Secondary Processor, Printing and related services, Publishing activities, Retailers.
Type of business (Secondary Activity)- Select "Not Applicable" if no Secondary Activity	Not Applicable	Select from: Brokers/Traders with physical possession, Brokers/Traders without physical possession, Distributor/Wholesaler, Gathering of non-wood products, Logging (Harvesting), Primary Processor, Secondary Processor, Printing and related services, Publishing activities, Retailers.
Type of certificate required	Multisite	This may be single site, multisite or group certification. Ref. Annex G. Eligibility Criteria.
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 (ONLY POSSIBLE FOR FSC).	5 sites covered by the certificate: E. Miroglio EAD - Sliven (referred to as Sliven) - acts also as Central Office; part of the production areas have a separate address although in practice are within the same area, and are denoted as a separate site. E. Miroglio EAD - Svishtov (Svishtov) E. Miroglio EAD - Yambol (Yambol) E. Miroglio EAD - Sofia (Sofia)	If one physical site only, please mark here as 'No' and 2b Site Info is not required.
If multi-site or group, does applicant have authority over sites in COC matters?	Yes. All participating sites and the organization that holds the certificate are linked through common ownership. The sites operate the same procedures and the Central Office has full authority on COC matters.	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.
No. of employees	Sliven - 1294 Svishtov - 312 Yambol - 633 Sofia - 74 All employees are full-time.	Including full-time, part-time and seasonal staff.
Products bought by Product Group and Timber Species	Svishtov - Cellulose for chemical treatment (P 1.7.1) Sliven and Yambol - viscose fibres of different lengths or yarn (P 1.7.4) Sofia - textile Species do not designate the product characteristics.	Common name and scientific name. See Annexes E & F. If more than one site make clear reference to site.
Products sold by Product Group and Timber Species Certified Products listed must match Product Schedule	Svishtov - viscose artificial filament silk (P 1.7.4) Sliven - yarn (could be a mixture of viscose and other natural or synthetic fibres, fabrics, knitted 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) Sofia - clothes (mostly design, some samples of clothes are sold in the company's outlets)	Common name and scientific name. See Annex D. If more than one site make clear reference to site.
Has the Company sold any products with any FSC claims since the previous evaluation? (Drop down list) Not applicable at MA but use "NO"	YES	Required for FSC database and includes any claims, e.g. FSC CW, but select NO if only non-conforming products were sold. If NO FSC CERTIFIED SALES at surveillance/re-evaluation then highlight in YELLOW is automatic (drop down list).

FSC certified material suppliers	Svishtov: Ekman & Co AB (DNV-COC-000499) based on annual contracts (e.g. last from 10.10.2022 now specifying delivery of FSC Mix Credit materials only) Sliven/ Yambol: Lenzing AG (SCS-COC-008618); Kelheim Fibres GmbH (BV-COC-009583); Tangshan Sanyou Group Hongkong International Trade Co., Ltd (SGSHK-COC-330225); Karafiber Tekstil Sanayi ve Ticaret Anonim Şirketi (TT-COC-004635)	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.
Applicable FSC standards	FSC-STD-40-004 V3-1 (COC) FSC-STD-50-001 V2-1 (Trademark use) FSC-STD-40-003 V2.1 (COC of multisite)	Delete those which are n/a. N.B. the first 2 apply in all cases. N.B. For any complex issues, e.g. related to Controlled Wood we may insist on a Pre-assessment process.
Brief description of processes covering basic elements of purchasing - to include transport, interim storage and cross-loading elements for in/out materials; processing, manufacture, labelling, storage and transport to point at which product is sold - to include any interim storage and cross-loading.	All purchases and sales of inputs/outputs are made by the Central Office in Sliven. Processes within the sites include: Svishtov - delivery of raw material (cellulose for chemical treatment 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). Products are either sold or used in production in the other 2 sites after passing a twisting process at a subcontractor. Sliven - purchase of raw material (viscose yarn) or use of raw material produced at Svishtov and Yambol sites; production including: spinning, twisting, dyeing, weaving, knitting, production of clothing; levelling and sale. Yambol - delivery of raw material (viscose yarn) or use of raw material produced at Svishtov site; spinning, twisting and dyeing; storage, labelling. Sofia - design and manufacture of clothing models	Attach flow diagram as a separate worksheet, if available. Note: Outsourcer agreements may be required with any outsourcer providers (contractors).
What management information system / processing records are maintained?	All information related to purchases, storage, production, tracing and sales is maintained in internal (CICS) electronic system which is applicable for and accessible from 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.	Description of production control and records e.g. Work order, stock list, etc.
Do you have a Chain of Custody Procedures Manual or ISO certification?	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, ISO 45001; CanopyStyle; EU 10/2011; Woolmark; EU Ecolabel.	IMPORTANT NOTE: You must submit a copy of your Chain of Custody Procedures Manual to the SA Certification auditor prior to main assessment audit.
Description of invoicing and delivery	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).	From which site(s) are invoices generated and how are they linked to delivery documentation?
Do you, or will you in current period, use outsourcers (subcontractors) for FSC certified products?	Yes	If so, please complete worksheet 2c.
Financial information needed to calculate FSC Annual Administration Fee Note: When completing figures below please do not include punctuation. For example for a figure of 12345678, do NOT write 12,345,678 as different counties use different forms of punctuation		
What is the local currency for the figures below?	BGN	Please include name of currency e.g. CZK, CHF, EUR etc. using standard 3 letter format.
Total annual company Revenue for most recently completed fiscal year (exact number in local currency, no stops or commas) NOTE: for Groups and Multisites please enter the total aggregate Revenue of all sites here	2021: 187337000	Total revenue of an organization derived from the provision of goods and services, less trade discounts, VAT, and any other taxes based on this revenue This is recorded for FSC AAF purposes. This figure is also less intracompany sales (i.e. after any consolidation where a financial group is existing). It includes both forest and non-forest products.

For single sites, or groups or multisites made up of one type, please enter the information in the relevant box below.
For groups made up of both processors and traders please enter the respective figures for Annual Turnover in each of the boxes below as the rates for processors and traders are different.
For multisites with processors and traders, please enter the figure in the Processors section.
Notes:
 1. For a newly founded companies enter "newly founded - no Turnover figure" here.
 2. For CHs that trade or produce certified material or products but do not sell these, e.g. free give away of certified catalogues, certified packaging for products they sell, etc. will be classified under the same fee structure as for multi-site Traders: and enter **annual overall purchasing cost of certified material** below
 NOTE: The cost of certified material and products includes the cost of FSC Controlled Wood material and products.

<p>PROCESSORS Total annual turnover of forest products in local currency for the most recently completed fiscal year (as a figure only with no stops or commas, eg: 3564202) NOTE: for Groups and Multisites please enter the total aggregate Annual turnover of Forest products of all sites here</p>	<p>2021: 38996846</p>	<p>Include exact turnover for central office and all sites included in scope of certificates. This is used to calculate FSC Annual Administration Fee (AAF). In the context of the AAF, turnover refers to all certified and uncertified forest products (e.g. sawn timber, particle boards, paper, non-timber forest products) and products containing wood or fiber components. It does not refer to other 100% non-forest products companies might produce. The annual turnover refers to the most recently completed fiscal year. It does not refer to related services.</p>
<p>TRADERS Total annual turnover of forest products in local currency for the most recently completed fiscal year (as a figure only with no stops or commas, eg: 3564202) NOTE: for Groups and Multisites please enter the total aggregate Annual turnover of Forest products of all sites here. An individual enterprise that is conducting processing activities or processing and trading activities is treated as Processing Enterprise/Processor. Multi-site CHs conducting both processing and trading activities are treated as Processors.</p>		<p>Include exact turnover for central office and all sites included in scope of certificates. This is used to calculate FSC Annual Administration Fee (AAF). In the context of the AAF, turnover refers to all certified and uncertified forest products (e.g. sawn timber, particle boards, paper, non-timber forest products) and products containing wood or fiber components. It does not refer to other 100% non-forest products companies might produce. The annual turnover refers to the most recently completed fiscal year. It does not refer to related services.</p>
<p>Financial/Fiscal Year Start Date relating to the turnover figures given above</p>	<p>01.01.2022</p>	<p>for groups use fiscal year dates for Group Manager.</p>
<p>Financial/Fiscal Year End Date relating to the turnover figures given above</p>	<p>31.12.2022</p>	<p>If the year end date remains unchanged between audits then please make this clear.</p>
<p>Groups and Multisites Please enter total number of participating sites/group members</p>	<p>5</p>	<p>Please also complete page 2b Site info. For groups there is an additional FSC charge of US\$20 per member.</p>
<p>Supporting documentation used to demonstrate validity of turnover data (Auditors will check this during audit, and copies may need to be provided to a third party contracted by FSC on request)</p>	<p>Accounting summary showing all main types of sales revenue and expenses for the financial year 2021. Wood product revenue data are extracted from official annual company revenue data based on selection criteria.</p>	<p>For example: tax records and filings, accounting records, financial statements, a declaration from an accountancy firm and management accounts showing financial general ledger coding. For CHs where the Forest Products Turnover generates no revenue, the amount declared by the CH is purchasing cost, & should be analysed by referring to the management accounts and/or inventory records and/or external invoices. Auditors to note what was checked and rationale for this approach; also detail on what supporting documentation was assessed, including key figures.</p>

<p><i>It is a requirement of FSC that the declared turnover figure is assessed for plausibility. How is the turnover figure demonstrated to be plausible/justified?</i></p>	<p>By law the annual accounting summary is sent to the National Revenue Agency, where the records are cross-checked.</p>	<p>Guidance states that this may be done by considering the number of employees, the company size and the volume of wood products sold/purchased.</p> <p>1) Where the Revenue mainly consists of Forest Product Turnover, the turnover amount declared by the CH should be analysed by referring to the overall Revenue to assess for reasonableness.</p> <p>2) where the Revenue consists of a mix of forest and non-forest products, the amount declared by the CH should be analysed by referring to the management accounts showing financial general ledger coding.</p> <p>3) For CHs where the Forest Products Turnover generates no revenue, the amount declared by the CH (in this case the purchasing cost), should be analysed by referring to the management accounts and/or inventory records and/or external invoices.</p>
<p>How did you hear about Soil Association Certification Limited - do you use a consultant (please name)?</p>	<p>From client delivering raw materials</p>	
<p>Do we need to be aware of any particular logistics for finding the site?</p>	<p>Sites are located in the industrial zones of Svishtov, Sliven and Yambol respectively. Sofia site is located in the city of Sofia. 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.</p>	<p><i>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.</i></p>
<p>Soil Association Certification Limited</p>		
<p>Tel: +44 (0) 117 914 2435 e-mail: forestry@soilassociation.org www.soilassociation.org/forestry</p>		

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 outsourced incoming input material transport, interim storage or cross-loading; any outsourced processing; outgoing product transport, interim storage and cross-loading, and meet all criteria under 4m Outsourcing. Certified materials shall be physically separated from other material at outsourced sites. Outsourcing agreements are generally required for outsourced activities, and may be required for transport, interim storage and cross-loading.

Justification for Outsourcing during transport / storage / cross-loading steps - if not applicable write "n/a"	N/A	<i>Why is outsourcing for transport/storage/cross-loading necessary - inputs and outputs?</i>
Justification for Outsourcing during processing steps	Outsourcing is needed for 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 (e.g. krep). Miroglio EAD does not avail the needed machinery for this hence the activity is outsourced.	<i>Why is outsourcing necessary?</i>
Control of Outsourcing	Only viscose filament silk produced at Svishtov site is subject to outsourcing however it is transported to the outsourcer from the storage facilities in Sliven and Yambol sites (using own or hired vehicles). Special instruction is developed by E. Miroglio EAD on how the outsourcer shall operate with the certified production once it starts. Technical specifications for each 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 transferred between E. Miroglio EAD and the outsourcer and their movement is entered into the information system of E. Miroglio EAD (CICS system). The outsourcer does not process other products for E. Miroglio EAD other than the rayon filament yarn produced at Svishtov site.	<i>A general description of how the chain of custody is controlled when outsourcing materials for processing, during transport, interim storage and cross-loading - both for input materials and outgoing products.</i>

Information about ALL outsourcing sites	If NEVER used for certified products, stop here. If used in past year, or planned to be used in future, continue.	High risk indicators Information about sites handling FSC® material If YES to one or more of these questions, then automatic HIGH RISK, unless one of the low risk indicators applies	Low risk indicators Information about sites handling FSC® material If Yes to any of these questions, then may be LOW RISK.
		<i>NOTE: Even in cases that are not considered 'high risk' as per the indicators, the certification body may require on-site audits at a contractor's facility if any risk of improper additions or mixing by the contractor is identified.</i>	<i>Even when one or more of the above high-risk indicators apply, the CB may approve the low-risk categorization if a low risk of contamination can be demonstrated due to one of the following factors</i>

Name	Contact Details & Address	Type of Processing & Purpose	Was Outsourcer used in last year for certified product(s)?	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	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)	Is the Outsourcer FSC certified and is the outsource process within the scope of their certification? Please provide CoC number.
Sinterama Bulgaria EOOD	kv. Industrialen, Nova Zagora Bulgaria	twisting of the filament yarn to provide it with additional strength or effects and make easier its further processing and use	Yes	No	No	No (only the FSC status is marked for internal business-to-business purposes)	No	No	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)	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, 40-004 V3.0 and V3.1. DELETE WHICHEVER DOES NOT APPLY	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, 10.11	FSC-STD-50-001 V2-0 1.5	The Company has not yet used FSC trademarks.	Minor	The company shall submit all proposed uses of the FSC trademark to SA Certification for approval prior to printing/publishing.	Within 12 months of receipt of audit report. To be verified at next surveillance audit.	Closed	27-28.10.2020 (S1) The company has not yet used any of the FSC trademarks. 13-14.10.2021 (S2) The company has used FSC trademarks on its website to promote its certification status. However, no approval on this was sought from the certification body. Obs. 2019.3 raised to Minor CAR. 8-9.11.2022 (S3) The FSC logo on the company website is approved by ICEA on 2.3.2022.
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 f).

First Surveillance: Head Office

No non-compliances detected.

First Surveillance: Sites

No non-compliances detected.

Second Surveillance: Head Office

Condition/ Pre-condition/ Observation number	SA REF:	FSC® refs, 40-004 V3.0 and V3.1. DELETE WHICHEVER DOES NOT APPLY	Non-compliance (or potential non- compliance for an Observation)	Minor/ Major/ Obs	Request for Corrective Action	Deadline	Status (Open/ Closed)	Date and Evidence
2021.1	Worksheet 4a2, 1.5	FSC-STD-40-004 V3-1 1.5	The company has not yet adopted and implemented a policy statement, or statements, that encompasses the FSC core labour requirements. <i>Фирмата все още не е разработила и приложила политика/ политики отразяващи базисните изисквания за труда на FSC.</i>	Observation	The company should adopt and implement a policy statement, or statements, that encompasses the FSC core labour requirements and make them available to stakeholders (i.e. affected and interested stakeholders) and to the certification body. <i>Фирмата трябва да разработи и изпълнява политики по прилагането на базисните изисквания на труда на FSC и да ги направи достояние на заинтересованите страни (напр. засегнати и заинтересовани страни), както и да ги предостави на сертифициращия орган.</i>	Until next audit. To be verified at next surveillance audit. <i>До следващия одит.</i>	Closed	8-9.11.2022 (S3). The company has adopted on 22.10.2018 a Policy for Social Responsibility that encompasses the FSC core labour requirements. The policy is publicly available on the company website. 8-9.11.2022 (S3). Компанията е приела на 22.10.2018 г. Политика за социална отговорност, която обхваща основните трудови изисквания на FSC. Политиката е публично достъпна на уебсайта на компанията.
2021.2	Worksheet 4a2, 1.7	FSC-STD-40-004 V3-1 1.6	The company has not yet developed a self-assessment in which it describes how the organization applies the FSC core labour requirements to its operations. <i>Фирмата все още не е направила самооценка, в която описва как прилага базисните изисквания за труда на FSC.</i>	Observation	The company should develop a self-assessment, covering also the outsourcers used, in which it describes how the organization applies the FSC core labour requirements to its operations. <i>Фирмата трябва да направи самооценка, в която описва как прилага базисните изисквания за труда на FSC.</i>	Until next audit. To be verified at next surveillance audit. <i>До следващия одит.</i>	Closed	8-9.11.2022 (S3). The company has conducted self-assessment describing how the FSC core labour requirements are applied. The self-assessment is based on a template developed by the national FSC Standard Development Group and approved by FSC. 8-9.11.2022 (S3). Компанията е направила самооценка, описваща как се прилагат основните трудови изисквания на FSC. Самооценката се основава на формуляр, създаден от работната група за разработване на национален FSC стандарти и одобрен от FSC.
2021.3	Worksheet 4a, 10.1	FSC-STD-50-001 V2-0 1.6	The company has general promotion of its certification status on the web site. However, it is not clear which products are FSC certified. <i>На своята уеб страница фирмата е направила реклама на сертификационния си статус, но не е ясно, кои продукти са сертифицирани.</i>	Minor	FSC trademarks shall only be used for promotion or labelling of products which are covered by the Certificate's scope. <i>Запазените марки на FSC могат да бъдат използвани само за промотиране или етикетирание на продукти включени в обхвата на сертификата на фирмата.</i>	Within 12 months of receipt of audit report. To be verified at next surveillance audit.	Closed	8-9.11.2022 (S3). List of products that might be sold with FSC claim is publicly available on the webpage with FSC logo. 8-9.11.2022 (S3). Списък на продуктите, които могат да се продават като FSC, е публично достъпен на уеб страницата с логото на FSC.
2021.4	Worksheet 4a, 10.13	FSC-STD-50-001 V2-0 1.3, 1.4	FSC promotional trademarks are used on the company web site but usage was not compliant with the TM Standard - e.g. trademark symbol and license code were not used on the first visible usage of the trademark.	Minor	All on-product and promotional trademarks (including company websites) shall be compliant with latest versions of FSC Trademark requirements. <i>Всички ползвания на запазените марки върху продукти или за промоционални цели (в т.ч. на уеб страницата на фирмата) трябва да са в съответствие с най-актуалните изисквания на FSC.</i>	Within 12 months of receipt of audit report. To be verified at next surveillance audit.	Closed	8-9.11.2022 (S3). The FSC logo used on the company website is compliant with the latest version of FSC TM Standard. 8-9.11.2022 (S3). Логото на FSC, използвано на уебсайта на компанията, е в съответствие с последната версия на стандарта FSC TM.

Second Surveillance: Sites

Condition/ Pre-condition/ Observation number	SA REF:	FSC® refs, 40-004 V3.0 and V3.1. DELETE WHICHEVER DOES NOT APPLY	Non-compliance (or potential non- compliance for an Observation)	Minor/ Major/ Obs	Request for Corrective Action	Deadline	Status (Open/ Closed)	Date and Evidence
2021.5	Worksheet 4a. 4.1	FSC-STD-40-004 V3-0 2.1,	Managers at Svishtov site were aware and demonstrated how checks of validity of suppliers' certificates are made. They also stated that regular checks are made (even more frequent than the 3 months required by the internal procedures) but no evidences are kept from these checks. <i>Отговорните лица в обект Свищов демонстрираха познание и как на практика се проверява валидността на сертификатите на доставчиците. Те потвърдиха, че се правят регулярни проверки (дори по-чести от изискваните по вътрешната процедура 3 месеца), но не се пазят доказателства от тези проверки.</i>	Observation	The site in Svishtov should keep evidences of the checks on the validity of suppliers' certificates. <i>Производствената единица в Свищов следва да пази доказателства от направените проверки на валидността на сертификатите на доставчиците.</i>	To be verified at next surveillance audit. <i>Ще бъде проверено при следващия годишен одит</i>	Closed	8-9.11.2022 (S3). As proof of carrying out regular checks on the scope and validity of the supplier's certificate, the managers of the Svishtov site provided copies of the FSC COC certificate to the pulp producer (Domsjö Fabriker AB - DNV-COC-001061), but in fact the pulp was sold to Svishtov by a trader Ekman & Co AB (DNV-COC-000499), which buys it from Domsjö Fabriker. Obs 2021.5 is closed and a CAR 2022.2 is issued. 8-9.11.2022 (S3). Като доказателство за извършване на регулярни проверки на обхвата и валидността на сертификата на доставчика отговорните лица в обект Свищов предоставиха копия на FSC COC сертификата на производителя на целулозата (Domsjö Fabriker AB - DNV-COC-001061), но всъщност целулозата е продавана на Свищов от търговеца Ekman & Co AB (DNV-COC-000499), който я купува от Domsjö Fabriker. Наблюдението 2021.5 се затваря и се издава CAR 2022.2.

Third Surveillance: Head Office

2022.1	Worksheet 4b	FSC-STD-40-004 V3-1 2.3, 2.4	FSC claim and supplier's FSC COC code are not specified in the sale invoices for FSC products supplied by the company Karafiber Tekstil Sanayi ve Ticaret Anonim Şirketi (TT-COC-004635). Based on request by EMiroglio sent during the audit, Karafiber Tekstil provided a confirmation letter that the supplied material is FSC Mix Credit supplied under FSC COC code TT-COC-004635. <i>FSC категорията на материала и FSC COC кодът на доставчика не са посочени във фактурите за продажба на FSC продукти, доставени от компанията Karafiber Tekstil Sanayi ve Ticaret Anonim Şirketi (TT-COC-004635). Въз основа на искане от EMiroglio, изпратено по време на одита, Karafiber Tekstil изпрати писмо за потвърждение, че доставеният материал е FSC Mix Credit, доставен с FSC COC код TT-COC-004635.</i>	Minor	The company shall check the supplier's sale documentation to confirm that: - the FSC claim is specified; - the supplier's FSC COC code is quoted for material supplied with FSC claims. <i>Компанията трябва да провери документацията на доставчика за продажба за да потвърди че: - FSC категорията на материала е указана; - FSC COC кодът на доставчика е цитиран за материала, доставен като FSC.</i>	Within 12 months of receipt of audit report. To be verified at next surveillance audit. <i>В рамките на 12 месеца от получаване на одиторския доклад. Ще бъде проверено при следващия годишен одит.</i>	Open	
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Third Surveillance: Sites

Condition/ Pre-condition/ Observation number	SA REF:	FSC® refs, 40-004 V3.0 and V3.1. DELETE WHICHEVER DOES NOT APPLY	Non-compliance (or potential non- compliance for an Observation)	Minor/ Major/ Obs	Request for Corrective Action	Deadline	Status (Open/ Closed)	Date and Evidence
2022.2	Worksheet 4a. 4a.4.2	FSC-STD-40-004 V3-1 2.2	<p>As proof of carrying out regular checks on the scope and validity of the supplier's certificate, the managers of the Svishtov site provided copies of the FSC COC certificate to the pulp producer (Domsjö Fabriker AB - DNV-COC-001061), but in fact the pulp was sold to Svishtov by a trader Ekman & Co AB (DNV-COC-000499), which buys it from Domsjö Fabriker.</p> <p><i>Като доказателство за извършване на регулярни проверки на обхвата и валидността на сертификата на доставчика отговорните лица в обект Свищов предоставиха копия на FSC COC сертификата на производителя на целулозата (Domsjö Fabriker AB - DNV-COC-001061), но всъщност целулозата е продавана на Свищов от търговеца Екман & Со АВ (DNV-COC-000499), който я купува от Domsjö Fabriker.</i></p>	Minor	The company shall regularly check the validity and product groups scope of the suppliers' certificates.	<p>Within 12 months of receipt of audit report. To be verified at next surveillance audit.</p> <p><i>В рамките на 12 месеца от получаване на одиторския доклад. Ще бъде проверено при следващия годишен одит.</i></p>		

Complete 4a CoC Management System and relevant se	
SA REF	Requirement
4a1.1.0	ELIGIBLE OPERATIONS
4a1.1.1	Is this a multisite or group certificate?
4a1.1.2	<p>Are the Participating Sites and the Organisation which holds the Certificate Linked by Common Ownership? If YES (drop down list) answer 4a.1.1.3 and then go to 4a1.1.15, if NO continue below</p> <p>NB For Multisites the answer can be YES or NO, for Groups the answer will be NO</p>
4a1.1.3	<p>Describe any changes to the Ownership model/structure as per sheet 2b Site Info, rows 2 to 4 Question applies to both Groups and Multisites</p>
4a1.1.4	<p>Are all participating sites administered by a Central Office - which is, or acts on behalf of, the Organisation holding the certificate, and has authority and responsibilities beyond those solely related to certification? Describe clearly how this is evidenced. This question applies to Groups and Multisites</p>
4a1.1.5	<p>In addition to Question 4a1.1.4 is at least one of "Centralised purchase or sales function of forest products" OR "operation under the same brand name" present?</p>
4a1.1.6	<p>Do all participating sites have a legal and/or contractual relationship with the organisation? Describe clearly how this is evidenced. This question applies to Groups and Multisites.</p>
4a1.1.7	<p>Do all participating sites have common operational procedures? Describe clearly how this is evidenced. This question applies to multisites.</p>

SA REF	Requirement
4a1.1.8	<p>Has a 'consent form' or its equivalent (i.e. contract) been signed by each applicant site manager (or other participating site representative)?</p> <p>This question applies to Groups and Multisites.</p> <p>NOTE: for FSC this is applicable if the participating sites are not linked through common ownership</p>
4a1.1.9	<p>Does the consent form include the following:</p>
4a1.1.10	<p>a) The site manager acknowledges and agrees to the general obligations and responsibilities of participation in the multi-site certificate (as per FSC-STD-40-003 & the central office procedures) for the full period of validity of the certificate.</p> <p>This question applies to Groups and Multisites.</p>
4a1.1.11	<p>b) The site manager agrees to comply with the relevant FSC Chain of Custody certification standard(s);</p> <p>This question applies to Groups and Multisites.</p>
4a1.1.12	<p>c) The site manager authorises the central office to apply for FSC Chain of Custody certification on his or her behalf.</p> <p>This question applies to Groups and Multisites.</p>
4a1.1.13	<p>d) Acknowledgement of mutual responsibility for the maintenance of the certificate, where nonconformities identified at the level of the Participating Sites or the Central Office may result in corrective action requests, certificate suspension, and/or certificate withdrawal.</p> <p>This question applies to Groups and Multisites.</p>
	<p>Other Administrative Requirements for the Central Office</p>
4a1.1.14	<p>If the organisation holds a certificate for less than 100% of their associated sites, or holds more than one certificate do they have clear procedures to ensure that only the participating sites claim their products as FSC certified and use the FSC trademarks?</p>
4a1.1.15	<p>Have all the participating sites been included in the central office Audit Program?</p>
4a1.2.0	<p>Requirements for the Central Office Quality Management</p>
4a1.2.1	<p>Has the Central Office assigned a Certificate Manager with legal or management authority and technical support necessary to implement the responsibilities specified in this standard and manage the number of Participating Sites?</p>

SA REF	Requirement
4a1.2.2	Has the Central Office developed, implemented, and maintained documented procedures covering the applicable requirements of this standard, including procedures for inclusion and removal of Participating Sites, and procedures describing the measures against leakage of products from non-certified associated sites into certified product lines of Participating Sites?
4a1.2.3	Has the Central Office ensured that a training program for Participating Sites has been established, implemented, and maintained that enables them to meet the requirements of the relevant Chain of Custody certification standards?
4a1.2.4	Has the Central Office kept and maintained up-to-date records of all Participating Sites under the scope of the certificate, including: a) A list of all Participating Sites,
4a1.2.5	b) Where applicable (as required in Clause 4.3), the signed 'consent form' or contract of each Participating Site,
4a1.2.6	c) Records demonstrating the scope of COC certification for each Participating Site,
4a1.2.7	d) Records of all Central Office's audits, nonconformities identified in such audits, actions taken to correct them, and the Central Office's annual review of its audit program and procedures (according to Clause 5.3.8),
4a1.2.8	e) Training provided by, or on behalf of, the Central Office, and of participation therein,
4a1.2.9	f) A list of the Central Office's auditors and their qualifications.
4a1.2.10	Is there a procedure for record keeping? The records shall be archived for at least five (5) years and shall be made available to the certification body on request.
4a1.3.0	QUALIFICATION OF CERTIFICATION MANAGER AND C
4a1.3.1	Has the Central Office assigned a Certificate Manager with professional experience, knowledge and competence to manage the certificate and implement the requirements of the applicable FSC standards?
4a1.3.2	Does the selection of Central Office's auditors include the following: a) The auditor shall have the professional experience and demonstrated ability to evaluate all aspects of the applicable FSC Chain of Custody standards according to the scale and complexity of the Participating Site being assessed;
4a1.3.3	b) The auditor shall be fluent in the language used at the Participating Site or be accompanied by a translator;

SA REF	Requirement
4a1.3.4	<p>c) The auditor shall be objective and impartial. Auditors shall not audit activities for which they are responsible to oversee or participate in or for which they have any other conflict of interest.</p> <p>NOTE: Training activities provided by the Central Office do not constitute conflict of interest.</p>
4a1.3.5	<p>Does the Central Office ensure that the Central Office's auditors are trained to audit Participating Sites against the latest version of all FSC Policies and Standards applicable to the scope of the certificate and any applicable Central Office procedures?</p>
4a1.3.6	<p>For certificates with more than 20 Participating Sites and where the Participating Sites are not linked through common ownership, are the Central Office's auditors in possession of a formal ISO 9001, ISO 14001 or OHSAS 18001 lead auditor certificate achieved through a recognized accredited training course?</p>
4a1.3.7	<p>THE CENTRAL OFFICE AUDIT PROGRAM</p>
4a1.3.8	<p>Does the Central Office carry out an initial audit of each applicant to ensure that they conform to all applicable requirements of the Chain of Custody certification standard(s) and any additional requirements established by the Central Office prior to their inclusion as a Participating Site in the scope of the certificate?</p>
4a1.3.9	<p>Does the Central Office conduct at least one audit annually of each Participating Site to evaluate the continued conformity to all applicable requirements of the Chain of Custody certification standard(s) and any additional requirements established by the Central Office?</p>
4a1.3.10	<p>To date, has the Central Office not waived more than two consecutive annual audits for each Participating Site?</p>
4a1.3.11	<p>Is the Central Office only performing desk audits (remote audits) for Participating Sites that are:</p> <ul style="list-style-type: none"> a) Trading in finished and labelled products (e.g. retailers); b) Trading products without taking physical possession of products (e.g. traders); c) Exclusively handling certified products made of a single input material (e.g. the whole site production is FSC 100%)?
4a1.3.12	<p>Does the Central Office have the formal authority to issue Corrective Action Requests (CARs) to the Participating Sites and to enforce implementation, according to the requirements specified in Annex B?</p>
4a1.3.13	<p>Does the Central Office document each Participating Site's audit in a report covering at minimum the following information:</p>

SA REF	Requirement
4a1.3.13a	d) Participating Site details (sufficient to identify the site);
4a1.3.13b	e) Checklist covering the certification requirements applicable to the Participating Site, providing a systematic presentation of findings and demonstrating conformity or nonconformity to each requirement;
4a1.3.13c	f) Status of CARs issued by the certification body and/or by the Central Office, including CARs issued during the previous audit and current audit;
4a1.3.13d	g) Verification of FSC material balance for each Participating Site in accordance with the requirements of FSC-STD-40-004;
4a1.3.13e	h) Summary of audit conclusions, including the decision on whether or not the site is eligible to be included or remain in the scope of the certificate?
4a1.3.14	Does the Central Office conduct an annual review of its audit program and procedures? The results of all audits shall be included in the review in order to address any necessary changes or identified issues.
4a1.4.0	PROVISION OF INFORMATION AND DOCUMENTS TO P
4a1.4.1	Does the Central Office provide each Participating Site with documentation, specifying the relevant terms and conditions of participation and certification? The documentation shall include: a) Copies of the applicable Chain of Custody standard(s);
4a1.4.2	b) Copies of the documented procedure(s) of the Central Office;
4a1.4.3	c) Explanation of the certification body's and ASI's rights to access the Participating Site for the purposes of external evaluation and control (including unannounced audits);
4a1.4.4	d) Explanation of the certification body's, ASI's, and FSC's requirements with respect to collecting and publishing information;
4a1.4.5	e) Explanation of any obligations with respect to participation in the certificate, such as: i. Use of controls for tracking FSC-certified materials or products; ii. Requirement to correct nonconformities issued by the certification body or the Central Office within their established timelines; iii. Requirements related to marketing or sales of products covered by the scope of the certificate; iv. Proper use of the assigned certificate sub-code and FSC trademark license code.
4a1.5.0	NUMBER AND INCREASE OF PARTICIPATING SITES IN
4a1.5.1	Are Group COC certificates limited to a maximum number of 500 Participating Sites?

SA REF	Requirement
4a1.5.2	Are any sites added by the Central Office within the annual growth limit approved by its certification body?
4a1.5.3	In the case of the number of Participating Sites exceeding the approved growth limit, new sites can only be added to the certificate after the certification body has done an audit of the Central Office and a sample of the new sites. Is this applicable and if yes, has an audit been carried out?
4a1.5.4	New Participating Sites added within the growth limit shall be considered certified after its publication in the FSC database of registered certificates. The Central Office shall submit the audit report for each applicant site to the certification body together with the request to include the new Participating Site(s) to the FSC database. Is this applicable and if yes, has an audit been carried out?
4a1.5.5	Where a Company (Organisation) does not have a Central Office Audit Program, has the CB audited and approved new Participating Sites before they are included within the certification scope?
4a1.5.6	If a Participating Site in a "Group COC certificate" ceases to conform to the eligibility criteria due to an increase in employees or turnover (see Clause 3.1), its participation in the Group shall become 'transitional'. Participating Sites shall re-consider their eligibility for Group certification twelve (12) months after the beginning of the transitional status. If they still do not conform to the eligibility criteria at that time, they shall be removed from the Group within a period of three (3) months. Is this applicable and has actions been taken under this?
4a1.5.7	When a Participating Site leaves the certificate, the Central Office shall inform the certification body in writing within three (3) working days. Is this applicable and if yes, has an audit been carried out?
4a1.6.0	REQUIREMENTS FOR THE PARTICIPATING SITES
4a1.6.1	Each Participating Site shall be responsible for: a) Assigning a representative who has legal or managerial authority to be responsible for ensuring the implementation of and adherence to all applicable procedures necessary for conformance to the relevant FSC certification requirements and Central Office procedures, including any outsourced activities; this representative shall be the contact for the Central Office;
4a1.6.2	b) Conforming to all applicable FSC Chain of Custody certification requirements;
4a1.6.3	c) Conforming to all applicable participation requirements as specified by the Central Office;

SA REF	Requirement
4a1.6.4	d) Responding effectively to all requests from the Central Office and/or the certification body;
4a1.6.5	e) Informing the Central Office of all changes in ownership, staff, procedures, or processes that may affect conformance to certification or participation requirements;
4a1.6.6	f) Providing full cooperation and assistance with respect to the satisfactory completion of audits performed by the Central Office, the certification body, or ASI;
4a1.6.7	g) Ensuring that all CARs issued by the Central Office or the certification body are addressed within their established timelines.

4a CoC Management System and relevant section of 4a for EACH site and this standard for the Central Office			
Requirement	FSC 3rd Surveillance		
ELIGIBLE OPERATIONS			
Is this a multisite or group certificate?	Y	Multisite certificate	
Are the Participating Sites and the Organisation which holds the Certificate Linked by Common Ownership? If YES (drop down list) answer 4a.1.1.3 and then go to 4a1.1.15, if NO continue below NB For Multisites the answer can be YES or NO, for Groups the answer will be NO	YES	All Participating Sites are owned by E.Miroglio EAD, hence linked by common ownership.	NO
Describe any changes to the Ownership model/structure as per sheet 2b Site Info, rows 2 to 4 Question applies to both Groups and Multisites	Y	At S3 the type of certificate is changed from Single site to Multisite. One new site E.Miroglio EAD - Sofia is added to certificate. E. Miroglio is a Stock Company owned by sole owner - Edoardo Miroglio. The Bulgarian assets of the company within the scope of certificate include 5 sites in the towns of Svishtov, Sliven, Yambol and Sofia. The sites are interrelated in terms of production and also use common CoC Procedures. All sites share common internal information system (CICS). Purchases and sales (incl. invoice issue) is carried out only by the Sliven site which acts as Central Office and the top management is located there. The textiles used in the design and production of models in the Sofia site are produced exclusively in the company. The company complies with the eligibility criteria for multi-site CoC certification as listed in Annex G 13.1 b. See also additional information in Chapter 2b 'Site info'.	
Are all participating sites administered by a Central Office - which is, or acts on behalf of, the Organisation holding the certificate, and has authority and responsibilities beyond those solely related to certification? Describe clearly how this is evidenced. This question applies to Groups and Multisites	N/A	Sites linked by common ownership	complete t
In addition to Question 4a1.1.4 is at least one of "Centralised purchase or sales function of forest products" OR "operation under the same brand name" present?	N/A	Sites linked by common ownership	complete t
Do all participating sites have a legal and/or contractual relationship with the organisation? Describe clearly how this is evidenced. This question applies to Groups and Multisites.	N/A	Sites linked by common ownership	complete t
Do all participating sites have common operational procedures? Describe clearly how this is evidenced. This question applies to multisites.	N/A	Sites linked by common ownership	complete t

Requirement	FSC 3rd Surveillance		
<p>Has a 'consent form' or its equivalent (i.e. contract) been signed by each applicant site manager (or other participating site representative)? This question applies to Groups and Multisites. NOTE: for FSC this is applicable if the participating sites are not linked through common ownership</p>	N/A	Sites linked by common ownership	complete t
Does the consent form include the following:			
<p>a) The site manager acknowledges and agrees to the general obligations and responsibilities of participation in the multi-site certificate (as per FSC-STD-40-003 & the central office procedures) for the full period of validity of the certificate. This question applies to Groups and Multisites.</p>	N/A	Sites linked by common ownership	complete t
<p>b) The site manager agrees to comply with the relevant FSC Chain of Custody certification standard(s); This question applies to Groups and Multisites.</p>	N/A	Sites linked by common ownership	complete t
<p>c) The site manager authorises the central office to apply for FSC Chain of Custody certification on his or her behalf. This question applies to Groups and Multisites.</p>	N/A	Sites linked by common ownership	complete t
<p>d) Acknowledgement of mutual responsibility for the maintenance of the certificate, where nonconformities identified at the level of the Participating Sites or the Central Office may result in corrective action requests, certificate suspension, and/or certificate withdrawal. This question applies to Groups and Multisites.</p>	N/A	Sites linked by common ownership	complete t
Other Administrative Requirements for the Central Office			
<p>If the organisation holds a certificate for less than 100% of their associated sites, or holds more than one certificate do they have clear procedures to ensure that only the participating sites claim their products as FSC certified and use the FSC trademarks?</p>	Y	<p>All associated sites of the Organisation, located in Bulgaria, processing & trading wood products are included within the scope of certificate. The Organization has another production site located in Valle del Pasubio, Italy, which is also FSC certified under a single site certificate (SA-COC-007557). All of the above sites can claim their products within the scopes of their certificates as FSC certified and use the FSC trademarks.</p>	
<p>Have all the participating sites been included in the central office Audit Program?</p>	Y	<p>Central Office Audit Program is described at company FSC COC Manual, Section 2 Multisite Procedures, Chapter 6 Internal Auditing. All Participating Sites except the Central Office are included in the Audit Program. The Central Office is excluded from the Audit Program given that it will be audited annually by Soil Association.</p>	
Requirements for the Central Office Quality Management			
<p>Has the Central Office assigned a Certificate Manager with legal or management authority and technical support necessary to implement the responsibilities specified in this standard and manage the number of Participating Sites?</p>	Y	<p>Vanya Stoilova (Quality Control) is assigned as Certificate Manager with legal or management authority and technical support necessary to implement the responsibilities specified in FSC-STD-40-003 and manage and control the sites within the scope of the certificate.</p>	

Requirement	FSC 3rd Surveillance		
Has the Central Office developed, implemented, and maintained documented procedures covering the applicable requirements of this standard, including procedures for inclusion and removal of Participating Sites, and procedures describing the measures against leakage of products from non-certified associated sites into certified product lines of Participating Sites?	Y	Procedures covering the applicable requirements of this standard are described in the company FSC COC Manual, Section 2 Multisite Procedures. This includes procedures for inclusion and removal of Participating Sites. E.Miroglio EAD does not have associated sites not included within the scope of the certificate (see 4a1.1.14 above).	
Has the Central Office ensured that a training program for Participating Sites has been established, implemented, and maintained that enables them to meet the requirements of the relevant Chain of Custody certification standards?	Y	Evidences are provided that the Central Office has developed and implements training program for Participating Sites covering the requirements of the relevant COC standards. See details for performed training in 2022 in Section 4a CoC Management System, 4a.12.1.	
Has the Central Office kept and maintained up-to-date records of all Participating Sites under the scope of the certificate, including: a) A list of all Participating Sites,	Y	Up-to-date list of Participating Sites is available in FSC COC Manual, Section 2 Multisite Procedures, Chapter 1 "Introduction". Confirmed that relevant records of all Participating Sites are also available and kept up-to-date.	
b) Where applicable (as required in Clause 4.3), the signed 'consent form' or contract of each Participating Site,	n/a	Participating Sites are linked by common ownership.	
c) Records demonstrating the scope of COC certification for each Participating Site,	Y	Scope of COC certification for each Participating Site is described in FSC COC Manual, Section 2 Multisite Procedures, Chapter 1 "Introduction".	
d) Records of all Central Office's audits, nonconformities identified in such audits, actions taken to correct them, and the Central Office's annual review of its audit program and procedures (according to Clause 5.3.8),	Y	Central Office has started to perform internal audits of Participating Sites in 2022. Records of internal audits carried out by the Central Office are kept and sample records for Sliven site and Sofia site were reviewed by the auditor.	
e) Training provided by, or on behalf of, the Central Office, and of participation therein,	Y	Complete and up-to-date training records on FSC COC are kept at the Central Office and seen.	
f) A list of the Central Office's auditors and their qualifications.	Y	The Central Office has two internal auditors: Vanya Stoilova (Quality Control & FSC Certificate Manager) and Lyusien Angelov (Quality Control).	
Is there a procedure for record keeping? The records shall be archived for at least five (5) years and shall be made available to the certification body on request.	Y	Specified in the company FSC COC Manual that the COC related records are kept for at least 5 years and available to the certification body on request.	
QUALIFICATION OF CERTIFICATION MANAGER AND CENTRAL OFFICE'S AUDITORS			
Has the Central Office assigned a Certificate Manager with professional experience, knowledge and competence to manage the certificate and implement the requirements of the applicable FSC standards?	Y	The Certificate Manager appear to have professional experience, knowledge and competence to manage the certificate and to implement the requirements of the applicable FSC standards.	
Does the selection of Central Office's auditors include the following: a) The auditor shall have the professional experience and demonstrated ability to evaluate all aspects of the applicable FSC Chain of Custody standards according to the scale and complexity of the Participating Site being assessed;	Y	Interview with one of the Central Office's auditors Vanya Stoilova demonstrated that she has competence and experience to evaluate the relevant aspects of the applicable FSC COC standards. The other internal auditor Lyusien Angelov appear also to have professional and auditing experience as performing quality control in Svishtov site.	
b) The auditor shall be fluent in the language used at the Participating Site or be accompanied by a translator;	Y	The auditors is a local persons and proficient in Bulgarian language.	

Requirement	FSC 3rd Surveillance		
<p>c) The auditor shall be objective and impartial. Auditors shall not audit activities for which they are responsible to oversee or participate in or for which they have any other conflict of interest. NOTE: Training activities provided by the Central Office do not constitute conflict of interest.</p>	Y	<p>Specified in FSC COC Manual, Section 5.2.2 (C) that the auditors shall not audit activities for which they are responsible to oversee or participate in or for which they have any other conflict of interest. The Central Office auditors who performed the 2022 audits declared no direct responsibility for the audited activities and no conflict of interest.</p>	
<p>Does the Central Office ensure that the Central Office's auditors are trained to audit Participating Sites against the latest version of all FSC Policies and Standards applicable to the scope of the certificate and any applicable Central Office procedures?</p>	Y	<p>Interviewed auditor Vanya Stoilova demonstrated competence and experience to evaluate the relevant aspects of the latest versions of the applicable FSC COC standards and policies. Training on auditing has been provided by the FSC Certificate Manager to the other Central Office's auditor Lyusien Angelov on 28.09.2022.</p>	
<p>For certificates with more than 20 Participating Sites and where the Participating Sites are not linked through common ownership, are the Central Office's auditors in possession of a formal ISO 9001, ISO 14001 or OHSAS 18001 lead auditor certificate achieved through a recognized accredited training course?</p>	n/a	<p>The certificate includes 5 Participating Sites linked through common ownership.</p>	
THE CENTRAL OFFICE AUDIT PROGRAM			
<p>Does the Central Office carry out an initial audit of each applicant to ensure that they conform to all applicable requirements of the Chain of Custody certification standard(s) and any additional requirements established by the Central Office prior to their inclusion as a Participating Site in the scope of the certificate?</p>	Y	<p>In accordance to COC Procedure Manual, internal audit of the applicant Sofia site has been carried out on 10.10.2022. The applicant was also audited by the Soil Association prior to inclusion in the multisite.</p>	
<p>Does the Central Office conduct at least one audit annually of each Participating Site to evaluate the continued conformity to all applicable requirements of the Chain of Custody certification standard(s) and any additional requirements established by the Central Office?</p>	Y	<p>Records reviewed demonstrated that the Central Office conducted annual audits of each Participating Site. Internal audits have been carried out in the period 10.10.2022 - 03.11.2022: Sofia site 10.10.2022; Yambol site 14.10.2022; Sliven site 15.10.2022; and Svishetov site 3.11.2022. Results are documented in audit reports.</p>	
<p>To date, has the Central Office not waived more than two consecutive annual audits for each Participating Site?</p>	Y	<p>The type of certificate has been changed in 2022. Internal annual audits have been performed in all Participating Sites.</p>	
<p>Is the Central Office only performing desk audits (remote audits) for Participating Sites that are: a) Trading in finished and labelled products (e.g. retailers); b) Trading products without taking physical possession of products (e.g. traders); c) Exclusively handling certified products made of a single input material (e.g. the whole site production is FSC 100%)?</p>	Y	<p>All internal annual audits are carried only out on site.</p>	
<p>Does the Central Office have the formal authority to issue Corrective Action Requests (CARs) to the Participating Sites and to enforce implementation, according to the requirements specified in Annex B?</p>	Y	<p>Central Office has full authority to issue CARs to Participating Sites and enforce implementation and compliance.</p>	
<p>Does the Central Office document each Participating Site's audit in a report covering at minimum the following information:</p>			

Requirement	FSC 3rd Surveillance		
d) Participating Site details (sufficient to identify the site);	Y	Reviewed annual audit report 2022 include sufficient details for each of the audited Participating Sites.	
e) Checklist covering the certification requirements applicable to the Participating Site, providing a systematic presentation of findings and demonstrating conformity or nonconformity to each requirement;	Y	The report checklists include certification requirements relevant to the sites, findings against each requirement. No non-conformities are recorder in the annual audit reports 2022.	
f) Status of CARs issued by the certification body and/or by the Central Office, including CARs issued during the previous audit and current audit;	Y	No CARs have been raised so far.	
g) Verification of FSC material balance for each Participating Site in accordance with the requirements of FSC-STD-40-004;	Y	Verification of FSC material balance is part of the internal audit checklist.	
h) Summary of audit conclusions, including the decision on whether or not the site is eligible to be included or remain in the scope of the certificate?	Y	The audit 2022 concludes that the sites are eligible to remain within the scope of the certificate.	
Does the Central Office conduct an annual review of its audit program and procedures? The results of all audits shall be included in the review in order to address any necessary changes or identified issues.	Y	Results of the internal audits performed in 2022 did not lead to changes in the audit program and procedures.	
PROVISION OF INFORMATION AND DOCUMENTS TO PARTICIPATING SITES			
Does the Central Office provide each Participating Site with documentation, specifying the relevant terms and conditions of participation and certification? The documentation shall include: a) Copies of the applicable Chain of Custody standard(s);	Y	Relevant FSC Standards including FSC-STD-40-004 V3-1, FSC-STD-50-001 V2-1 and FSC-STD-40-003 V2-1 were available in electronic format at the audited sites.	
b) Copies of the documented procedure(s) of the Central Office;	Y	FSC COC Manual were available in electronic format at the audited sites.	
c) Explanation of the certification body's and ASI's rights to access the Participating Site for the purposes of external evaluation and control (including unannounced audits);	Y	The requirement is specified in the FSC COC Manual.	
d) Explanation of the certification body's, ASI's, and FSC's requirements with respect to collecting and publishing information;	Y	CB's and ASI's rights to access the Participating Sites for the purposes of external evaluation and control are prescribed in the FSC COC Manual.	
e) Explanation of any obligations with respect to participation in the certificate, such as: i. Use of controls for tracking FSC-certified materials or products; ii. Requirement to correct nonconformities issued by the certification body or the Central Office within their established timelines; iii. Requirements related to marketing or sales of products covered by the scope of the certificate; iv. Proper use of the assigned certificate sub-code and FSC trademark license code.	Y	The requirements listed in 4a1.4.5 are integrated in the FSC COC Manual.	
NUMBER AND INCREASE OF PARTICIPATING SITES IN THE CERTIFICATE SCOPE			
Are Group COC certificates limited to a maximum number of 500 Participating Sites?	Y	FSC COC Manual provides that the total number of Participating Sites is expected not to exceed 10.	

Requirement	FSC 3rd Surveillance		
Are any sites added by the Central Office within the annual growth limit approved by its certification body?	n/a	No annual growth limit is approved by Soil Association yet. The type of certificate is changed in 2022 from single site with multiple locations to multisite. Within the change, one new site was added to the previous set of sites.	
In the case of the number of Participating Sites exceeding the approved growth limit, new sites can only be added to the certificate after the certification body has done an audit of the Central Office and a sample of the new sites. Is this applicable and if yes, has an audit been carried out?	n/a	See 4a1.5.2 above.	
New Participating Sites added within the growth limit shall be considered certified after its publication in the FSC database of registered certificates. The Central Office shall submit the audit report for each applicant site to the certification body together with the request to include the new Participating Site(s) to the FSC database. Is this applicable and if yes, has an audit been carried out?	n/a	See 4a1.5.2 above.	
Where a Company (Organisation) does not have a Central Office Audit Program, has the CB audited and approved new Participating Sites before they are included within the certification scope?	n/a	The Organisation avail a Central Office Audit Program. However, at S3 the newly added Participating Site (Sofia site) was audited.	
If a Participating Site in a "Group COC certificate" ceases to conform to the eligibility criteria due to an increase in employees or turnover (see Clause 3.1), its participation in the Group shall become 'transitional'. Participating Sites shall re-consider their eligibility for Group certification twelve (12) months after the beginning of the transitional status. If they still do not conform to the eligibility criteria at that time, they shall be removed from the Group within a period of three (3) months. Is this applicable and has actions been taken under this?	n/a	Multisite certificate.	
When a Participating Site leaves the certificate, the Central Office shall inform the certification body in writing within three (3) working days. Is this applicable and if yes, has an audit been carried out?	n/a	No Participating Sites have left the certificate.	
REQUIREMENTS FOR THE PARTICIPATING SITES			
Each Participating Site shall be responsible for: a) Assigning a representative who has legal or managerial authority to be responsible for ensuring the implementation of and adherence to all applicable procedures necessary for conformance to the relevant FSC certification requirements and Central Office procedures, including any outsourced activities; this representative shall be the contact for the Central Office;	Y	Managerial staff in all Participating Site is appointed as FSC responsables to ensure implementation of and adherence to company's FSC COC procedures. The interviews with FSC responsible in Sofia site and FSC Certification Manager confirmed that they are in contact regarding relevant COC aspects.	
b) Conforming to all applicable FSC Chain of Custody certification requirements;	Y	FSC responsables are entitled to ensure the FSC COC requirements are met.	
c) Conforming to all applicable participation requirements as specified by the Central Office;	Y	FSC responsables are entitled to ensure that the Central Office's procedures are met.	

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Requirement	FSC 3rd Surveillance		
d) Responding effectively to all requests from the Central Office and/or the certification body;	Y	Participating Sites through FSC responsables are in contact with the Central Office and through Central Office with the CB.	
e) Informing the Central Office of all changes in ownership, staff, procedures, or processes that may affect conformance to certification or participation requirements;	Y	FSC responsables are entitled to notify the Central Office of relevant changes on site. In general, since the Central Office directly manages and control the sites it is fully aware of the situation there.	
f) Providing full cooperation and assistance with respect to the satisfactory completion of audits performed by the Central Office, the certification body, or ASI;	Y	FSC responsables are entitled to cooperate with the Central Office, the CB and ASI audits. They fully cooperated with SA team during the S2 audit.	
g) Ensuring that all CARs issued by the Central Office or the certification body are addressed within their established timelines.	Y	Participating Sites through FSC responsables shall ensure that CARs arising from internal and CB audits are addressed within the established timelines. No breaches identified.	

4a CoC Management System and relevant sel Office	
Requirement	FSC 4th Surveillance
ELIGIBLE OPERATIONS	
Is this a multisite or group certificate?	
Are the Participating Sites and the Organisation which holds the Certificate Linked by Common Ownership? If YES (drop down list) answer 4a.1.1.3 and then go to 4a1.1.15, if NO continue below NB For Multisites the answer can be YES or NO, for Groups the answer will be NO	
Describe any changes to the Ownership model/structure as per sheet 2b Site Info, rows 2 to 4 Question applies to both Groups and Multisites	
Are all participating sites administered by a Central Office - which is, or acts on behalf of, the Organisation holding the certificate, and has authority and responsibilities beyond those solely related to certification? Describe clearly how this is evidenced. This question applies to Groups and Multisites	complete this cell
In addition to Question 4a1.1.4 is at least one of "Centralised purchase or sales function of forest products" OR "operation under the same brand name" present?	complete this cell
Do all participating sites have a legal and/or contractual relationship with the organisation? Describe clearly how this is evidenced. This question applies to Groups and Multisites.	complete this cell
Do all participating sites have common operational procedures? Describe clearly how this is evidenced. This question applies to multisites.	complete this cell

Requirement	FSC 4th Surveillance
<p>Has a 'consent form' or its equivalent (i.e. contract) been signed by each applicant site manager (or other participating site representative)? This question applies to Groups and Multisites. NOTE: for FSC this is applicable if the participating sites are not linked through common ownership</p>	complete this cell
Does the consent form include the following:	
<p>a) The site manager acknowledges and agrees to the general obligations and responsibilities of participation in the multi-site certificate (as per FSC-STD-40-003 & the central office procedures) for the full period of validity of the certificate. This question applies to Groups and Multisites.</p>	complete this cell
<p>b) The site manager agrees to comply with the relevant FSC Chain of Custody certification standard(s); This question applies to Groups and Multisites.</p>	complete this cell
<p>c) The site manager authorises the central office to apply for FSC Chain of Custody certification on his or her behalf. This question applies to Groups and Multisites.</p>	complete this cell
<p>d) Acknowledgement of mutual responsibility for the maintenance of the certificate, where nonconformities identified at the level of the Participating Sites or the Central Office may result in corrective action requests, certificate suspension, and/or certificate withdrawal. This question applies to Groups and Multisites.</p>	complete this cell
Other Administrative Requirements for the Central Office	
<p>If the organisation holds a certificate for less than 100% of their associated sites, or holds more than one certificate do they have clear procedures to ensure that only the participating sites claim their products as FSC certified and use the FSC trademarks?</p>	
<p>Have all the participating sites been included in the central office Audit Program?</p>	
Requirements for the Central Office Quality Management	
<p>Has the Central Office assigned a Certificate Manager with legal or management authority and technical support necessary to implement the responsibilities specified in this standard and manage the number of Participating Sites?</p>	

Requirement	FSC 4th Surveillance
Has the Central Office developed, implemented, and maintained documented procedures covering the applicable requirements of this standard, including procedures for inclusion and removal of Participating Sites, and procedures describing the measures against leakage of products from non-certified associated sites into certified product lines of Participating Sites?	
Has the Central Office ensured that a training program for Participating Sites has been established, implemented, and maintained that enables them to meet the requirements of the relevant Chain of Custody certification standards?	
Has the Central Office kept and maintained up-to-date records of all Participating Sites under the scope of the certificate, including: a) A list of all Participating Sites,	
b) Where applicable (as required in Clause 4.3), the signed 'consent form' or contract of each Participating Site,	
c) Records demonstrating the scope of COC certification for each Participating Site,	
d) Records of all Central Office's audits, nonconformities identified in such audits, actions taken to correct them, and the Central Office's annual review of its audit program and procedures (according to Clause 5.3.8),	
e) Training provided by, or on behalf of, the Central Office, and of participation therein,	
f) A list of the Central Office's auditors and their qualifications.	
Is there a procedure for record keeping? The records shall be archived for at least five (5) years and shall be made available to the certification body on request.	
QUALIFICATION OF CERTIFICATION MANAGER AND C	
Has the Central Office assigned a Certificate Manager with professional experience, knowledge and competence to manage the certificate and implement the requirements of the applicable FSC standards?	
Does the selection of Central Office's auditors include the following: a) The auditor shall have the professional experience and demonstrated ability to evaluate all aspects of the applicable FSC Chain of Custody standards according to the scale and complexity of the Participating Site being assessed;	
b) The auditor shall be fluent in the language used at the Participating Site or be accompanied by a translator;	

Requirement	FSC 4th Surveillance
<p>c) The auditor shall be objective and impartial. Auditors shall not audit activities for which they are responsible to oversee or participate in or for which they have any other conflict of interest. NOTE: Training activities provided by the Central Office do not constitute conflict of interest.</p>	
<p>Does the Central Office ensure that the Central Office's auditors are trained to audit Participating Sites against the latest version of all FSC Policies and Standards applicable to the scope of the certificate and any applicable Central Office procedures?</p>	
<p>For certificates with more than 20 Participating Sites and where the Participating Sites are not linked through common ownership, are the Central Office's auditors in possession of a formal ISO 9001, ISO 14001 or OHSAS 18001 lead auditor certificate achieved through a recognized accredited training course?</p>	
THE CENTRAL OFFICE AUDIT PROGRAM	
<p>Does the Central Office carry out an initial audit of each applicant to ensure that they conform to all applicable requirements of the Chain of Custody certification standard(s) and any additional requirements established by the Central Office prior to their inclusion as a Participating Site in the scope of the certificate?</p>	
<p>Does the Central Office conduct at least one audit annually of each Participating Site to evaluate the continued conformity to all applicable requirements of the Chain of Custody certification standard(s) and any additional requirements established by the Central Office?</p>	
<p>To date, has the Central Office not waived more than two consecutive annual audits for each Participating Site?</p>	
<p>Is the Central Office only performing desk audits (remote audits) for Participating Sites that are: a) Trading in finished and labelled products (e.g. retailers); b) Trading products without taking physical possession of products (e.g. traders); c) Exclusively handling certified products made of a single input material (e.g. the whole site production is FSC 100%)?</p>	
<p>Does the Central Office have the formal authority to issue Corrective Action Requests (CARs) to the Participating Sites and to enforce implementation, according to the requirements specified in Annex B?</p>	
<p>Does the Central Office document each Participating Site's audit in a report covering at minimum the following information:</p>	

Requirement	FSC 4th Surveillance
d) Participating Site details (sufficient to identify the site);	
e) Checklist covering the certification requirements applicable to the Participating Site, providing a systematic presentation of findings and demonstrating conformity or nonconformity to each requirement;	
f) Status of CARs issued by the certification body and/or by the Central Office, including CARs issued during the previous audit and current audit;	
g) Verification of FSC material balance for each Participating Site in accordance with the requirements of FSC-STD-40-004;	
h) Summary of audit conclusions, including the decision on whether or not the site is eligible to be included or remain in the scope of the certificate?	
Does the Central Office conduct an annual review of its audit program and procedures? The results of all audits shall be included in the review in order to address any necessary changes or identified issues.	
PROVISION OF INFORMATION AND DOCUMENTS TO P	
Does the Central Office provide each Participating Site with documentation, specifying the relevant terms and conditions of participation and certification? The documentation shall include: a) Copies of the applicable Chain of Custody standard(s);	
b) Copies of the documented procedure(s) of the Central Office;	
c) Explanation of the certification body's and ASI's rights to access the Participating Site for the purposes of external evaluation and control (including unannounced audits);	
d) Explanation of the certification body's, ASI's, and FSC's requirements with respect to collecting and publishing information;	
e) Explanation of any obligations with respect to participation in the certificate, such as: i. Use of controls for tracking FSC-certified materials or products; ii. Requirement to correct nonconformities issued by the certification body or the Central Office within their established timelines; iii. Requirements related to marketing or sales of products covered by the scope of the certificate; iv. Proper use of the assigned certificate sub-code and FSC trademark license code.	
NUMBER AND INCREASE OF PARTICIPATING SITES IN	
Are Group COC certificates limited to a maximum number of 500 Participating Sites?	

Requirement	FSC 4th Surveillance
Are any sites added by the Central Office within the annual growth limit approved by its certification body?	
In the case of the number of Participating Sites exceeding the approved growth limit, new sites can only be added to the certificate after the certification body has done an audit of the Central Office and a sample of the new sites. Is this applicable and if yes, has an audit been carried out?	
New Participating Sites added within the growth limit shall be considered certified after its publication in the FSC database of registered certificates. The Central Office shall submit the audit report for each applicant site to the certification body together with the request to include the new Participating Site(s) to the FSC database. Is this applicable and if yes, has an audit been carried out?	
Where a Company (Organisation) does not have a Central Office Audit Program, has the CB audited and approved new Participating Sites before they are included within the certification scope?	
If a Participating Site in a "Group COC certificate" ceases to conform to the eligibility criteria due to an increase in employees or turnover (see Clause 3.1), its participation in the Group shall become 'transitional'. Participating Sites shall re-consider their eligibility for Group certification twelve (12) months after the beginning of the transitional status. If they still do not conform to the eligibility criteria at that time, they shall be removed from the Group within a period of three (3) months. Is this applicable and has actions been taken under this?	
When a Participating Site leaves the certificate, the Central Office shall inform the certification body in writing within three (3) working days. Is this applicable and if yes, has an audit been carried out?	
REQUIREMENTS FOR THE PARTICIPATING SITES	
Each Participating Site shall be responsible for: a) Assigning a representative who has legal or managerial authority to be responsible for ensuring the implementation of and adherence to all applicable procedures necessary for conformance to the relevant FSC certification requirements and Central Office procedures, including any outsourced activities; this representative shall be the contact for the Central Office;	
b) Conforming to all applicable FSC Chain of Custody certification requirements;	
c) Conforming to all applicable participation requirements as specified by the Central Office;	

4a1 Multisite Group Cent Office

Requirement	FSC 4th Surveillance
d) Responding effectively to all requests from the Central Office and/or the certification body;	
e) Informing the Central Office of all changes in ownership, staff, procedures, or processes that may affect conformance to certification or participation requirements;	
f) Providing full cooperation and assistance with respect to the satisfactory completion of audits performed by the Central Office, the certification body, or ASI;	
g) Ensuring that all CARs issued by the Central Office or the certification body are addressed within their established timelines.	

MATERIAL RECEIPT AND STORAGE

Sampling Criteria

The Auditor shall sample documentation at audit according to risk, complexity and scope of the sup
The audit should include samples from each relevant scheme, FSC and/or PEFC, and:

1. Across the product scope of the Company, e.g. for sawn timber, planed timber mouldings, plywood
2. Different months throughout the calendar year.
3. Focus on suppliers who operate in high risk areas or trade in high risk products, e.g. tropical timber
4. If any issues are found, increase the sample to check it is more widespread.

Recording Information

Details of some of the Supplier sales documents sampled, are recorded below, reflecting the variety

Head Office	Supplier Name	Delivery Documents	Date	Invoice Number	Date
E. Miroglio EAD	Lenzing AG	Packing list No 1153371648	3/21/2022	1154223400	3/21/2022
E. Miroglio EAD	Kelheim Fibres GmbH	Packing list No 8356600900	10/25/2022	61161169	10/25/2022
E. Miroglio EAD	Tangshan Sanyou Group Hongkong International Trade Co., Ltd	Packing list	n/a	F22EMWM01	5/22/2022
E. Miroglio EAD	Karafiber Tekstil Sanayi ve Ticaret Anonim Şirketi	Packing list	10/13/2022	IHR2022-926	10/14/2022

plies, and number of purchases: e.g. a higher sourcing risk, high number

of orders and MDF.

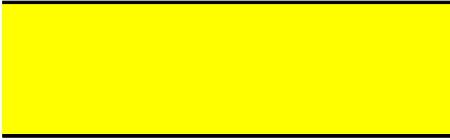
Material, plywood.

Material in scope as above.

How are documents linked?	Product Description	FSC Product Code (as in line 46 of tab 2a)
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	Danufil Viscose Type F 1,3 40 mm GL	1.7.4
Number and date of the invoice are specified in the delivery note	Viscose Staple Fibre 1.2 D x 38 mm Bright	1.7.4
Number and date of the proforma invoice (TEX4559/22 / 30.09.2022) are specified in both commercial invoice and delivery note	Viscose Bright yarn for knitting waxed raw wite	1.7.4

r of purchases, or wide scope of type of product sourced, would lead to increased sampling across

Quantity	Supplier FSC COC and/or COC/CW Code	Material Status/Claim	How are Certified Products Identified?
21878.2 kg	SCS-COC-008618-A	FSC Mix Credit	Only one product included in the invoice. FSC claim and supplier's certification code are part of the product description.
23262.4 kg	BV-COC-009583	FSC Mix Credit	Only one product included in the invoice. FSC claim and supplier's certification code are part of the product description.
45294.7 kg	SGSHK-COC-330225	FSC Mix Credit	Only one product included in the invoice. FSC claim and supplier's certification code are part of the product description.
21982.15 kg	TT-COC-004635 (the certificate code is not stated in the invoice) Minor CAR 2022.1	Material status is stated in the invoice as FSC, but no Material Claim is specified. Minor CAR 2022.1	Only one product included in the invoice. FSC status is stated in the product description.



that scope.

Any issues?

None

None

None

FSC claim and supplier's certification code are not specified in the sale invoice for FSC products. Based on request by EMiroglio sent during the audit, Karafiber Tekstil provided a confirmation letter that the supplied material is FSC Mix Credit supplied under FSC COC code TT-COC-004635.

Minor CAR 2022.1

producers by adding the following claim to sales documents: 'From small or community

COC Code associated to the certified/controlled	Material Status/Claim /s FSC claim included for each product	If product travels separately to sales documentation, does delivery documentation include the same	How does the Company ensure that products sold with an FSC 100% , FSC Mix , or FSC Recycled claim ON	Any issues ?
SA-COC-007460	FSC Mix Credit	Product travels with sales documentation - invoice and packing list. Identical information is included	Company is not certified to other forestry certification schemes	No
SA-COC-007460	FSC Mix Credit	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
SA-COC-007460	FSC Mix Credit	Product travels with sales documentation - invoice and packing list. Identical information is included	Company is not certified to other forestry certification schemes	No

SA REFs:	Requirement
4d.1.0	LEGAL SOURCING
	Trade and Custom Laws - applicable if importing o
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 and controlled wood complies with all applicable trade and custom laws?
4d.1.2	<p>Given risk of trade, are the procedures specific and adequate?</p> <p>For import and/or export - Are there any outsourcers used for transport/interim storage or cross-loading, and is there is a risk of mixing. Are outsourcer agreements in place as required? See also 4a.4.3a & 4a.9.2a.</p> <p>Identify countries invovled, describe risks, and how procedures demonstrate adequacy and relevance.</p>
4d.1.3	Are procedures implemented thoroughly according to risk? Who in the company is responsible?
	Has the Company provided the following information
4d.1.4	Common name and/or Scientific Name of the Timber Species?
4d.1.5	Origin of timber?
4d.1.6	Does the Company ensure that FSC-certified products
4d.1.7	i. only include pre-consumer reclaimed wood materials that conform to FSC Controlled Wood requirements in accordance with FSC-STD-40-005; OR

4d Timber Legality Legislation

SA REFs:	
4d.1.8	ii. Inform their customers about pre-consumer reclaimed wood in the product and support their due diligence system?
	Reporting
4d.1.9	When a Customer has requested this information, has the Company provided a timely response?

4d Timber Legality Legislation

Requirement	FSC 3rd Surveillance	
LEGAL SOURCING		
Trade and Custom Laws - applicable if importing or exporting		
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 and controlled wood complies with all applicable trade and custom laws?	Y	Procedures to ensure compliance with the applicable trade and custom laws in case of export or import of timber products are documented in FSC COC Manual, Chapter 17 "Trade and Custom Laws".
<p>Given risk of trade, are the procedures specific and adequate?</p> <p>For import and/or export - Are there any outsourcers used for transport/interim storage or cross-loading, and is there is a risk of mixing. Are outsourcer agreements in place as required? See also 4a.4.3a & 4a.9.2a.</p> <p>Identify countries involved, describe risks, and how procedures demonstrate adequacy and relevance.</p>	Y	<p>The company imports FSC certified wood products (dissolving cellulose and viscose) by companies located in Europe and lately from a company located in Hong Kong. Most of the production (viscose filament or rayon) is exported in EU but also in Turkey (considered low risk countries). The documents for the export are developed based on the requirements of the trade and customs law. Recently no bans or quotas for the traded products are in place and risk is assessed as low.</p> <p>The defined rules appear adequate and comply with national and EU trade and custom regulations. All import and export operations are closely checked and monitored by the custom services. No breaches noticed or reported.</p>
Are procedures implemented thoroughly according to risk? Who in the company is responsible?	Y	Import and export operations are managed by "Customs and Shipments" department located at the Central Office. The company is approved as exporter with Euro 1 license. Customs agents are used for all imports and exports. Cross-check of sample delivery documentation demonstrated that the applicable national trade and custom laws are followed.
Has the Company provided the following information when it has been requested by the Customer/ the supply chain?		
Common name and/or Scientific Name of the Timber Species?	Y	Specified in the company FSC COC Manual, Chapter 17 "Applicable Legislation". No such requests are registered to date.
Origin of timber?	Y	Specified in the company FSC COC Manual, Chapter 17 "Applicable Legislation". No such requests are registered to date.
Does the Company ensure that FSC-certified products containing Pre-consumer reclaimed wood (except		
<p>i. only include pre-consumer reclaimed wood materials that conform to FSC Controlled Wood requirements in accordance with FSC-STD-40-005; OR</p>	n/a	No products containing pre-consumer reclaimed wood.

4d Timber Legality Legislation

Requirement	FSC 3rd Surveillance	
ii. Inform their customers about pre-consumer reclaimed wood in the product and support their due diligence system?	n/a	No products containing pre-consumer reclaimed wood.
Reporting		
When a Customer has requested this information, has the Company provided a timely response?	n/a	No such requests are registered so far.

4d Timber Legality Legislation

Requirement	FSC 4th Surveillance	
LEGAL SOURCING		
Trade and Custom Laws - applicable if importing o		
<p>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 and controlled wood complies with all applicable trade and custom laws?</p>		
<p>Given risk of trade, are the procedures specific and adequate?</p> <p>For import and/or export - Are there any outsourcers used for transport/interim storage or cross-loading, and is there is a risk of mixing. Are outsourcer agreements in place as required? See also 4a.4.3a & 4a.9.2a.</p> <p>Identify countries invovled, describe risks, and how procedures demonstrate adequacy and relevance.</p>		
<p>Are procedures implemented thoroughly according to risk? Who in the company is responsible?</p>		
Has the Company provided the following information SC certified organisations further down the supply chain?		
<p>Common name and/or Scientific Name of the Timber Species?</p>		
<p>Origin of timber?</p>		
Does the Company ensure that FSC-certified productst reclaimed paper) either:		
<p>i. only include pre-consumer reclaimed wood materials that conform to FSC Controlled Wood requirements in accordance with FSC-STD-40-005; OR</p>		

4d Timber Legality Legislation

Requirement	FSC 4th Surveillance	
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
4e.1.0	ii. This system can be applied iii. There are no valid output cl
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?
4e.1.2	Where inputs belong to only one material category, has the same FSC claim been used for outputs?
4e.1.3	Where inputs belong to more than one material category, has the 'lowest' FSC claim been used for outputs?

Requirement	FSC 3rd Surveillance	FSC 4th Surveillance	
ii. This system can be applied to all types of product groups, FSC claims, and activities.			
iii. There are no valid output claims for pre-consumer reclaimed wood since it is not considered an			
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.	
Where inputs belong to only one material category, has the same FSC claim been used for outputs?	Y	Specified in the company FSC COC Manual, Chapter 10 "Management of Materials and Application of the Transfer System". So far the FSC certified inputs is only FSC Mix Credit and this claim has been used for the certified outputs.	
Where inputs belong to more than one material category, has the 'lowest' FSC claim been used for outputs?	n/a	Specified in the company FSC COC Manual, Chapter 10 "Management of Materials and Application of the Transfer System". So far no case of mixing inputs with different material categories.	

SA REF:	Requirement	FSC 3rd Surveillance		FSC 4th Surveillance	
4I.1.0	<p>FSC 40-004 - The Company may outsource activities within the scope of its certificate to FSC CoC certified and non-FSC CoC certified contractors. 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>				
4I.1.1	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.	Y	No new contractors since S2. The company has only one contractor since MA on which SA is informed.		
<p>OUTSOURCE AGREEMENT</p>					

4I.1.2	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.	Y	No change as described at S2. An outsource agreement is signed between E Miroglio EAD and Sinterama Bulgaria EOOD, 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 procedure hence the activity is outsourced.		
4I.1.3	Does the Company have legal ownership of the FSC materials and maintain ownership during outsourced processing?	Y	Requirement is provided in the Outsource Agreement, Chapter I, art. 2 and reconfirmed in Chapter II, art. 4. After outsourcing activity is completed the product is physically returned to E. Miroglio EAD.		
4I.1.4	Does the Company have an agreement or contract covering the outsourced process with each non-FSC certified contractor? See Guidance.	Y	See 4I.1.2 above.		
Does this agreement specify at minimum that the contractor shall:					
4I.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.		
4I.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.		

4I.1.7	c. not further outsource any processing;	Y	Requirement is specified in Chapter VI, Art. 19 3 of the Outsource Agreement. No breaches detected.		
4I.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.		
4I.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:					
4I.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 only viscose produced by E Miroglio EAD. All other production of the outsourcer is non-wood based.		
4I.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.		

41.1.12	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.	n/a	Requirement is specified in Art 19 B of the Outsource Agreement and also in the internal instructions. No case of application of FSC labels on products to date. Labels with FSC note are only used for business-to-business purposes to provide for ensuring the physical separation and traceability.		
41.1.13	When a Company sells material which has undergone an outsourcing activity, do the sales documents fulfil the certification requirements (FSC Clause 5.1)? See FSC Guidance	n/a	All products that were subject to outsourced processing are returned to E Miroglio EAD and are sold by E Miroglio EAD following company FSC COC procedures. No breaches identified.		



The mark of responsible forestry

Soil Association Certification Limited Certificate Decision Recommendation Form



Details of Client / Certificate Holder

Name: E. Mirogljo EAD
Address: Stefan Karadja Blvd. No 34, Kv. Industrialen, Sliven, 8800, Bulgaria
Code/s: SA-COC-007460

Type of Certificate: Multisite

Summary of audit

Type: S3
Names of auditors: Stanislav Lazarov
Name of report reviewer for Certification Decision: Penny Bienz
Recommendation:

Report summary

FSC®	
Number of Major Conditions/Pre-Conditions:	0
Number of Minor Conditions:	2
Number of Observations:	0
Describe any potentially contentious issues:	None

FSC certified sales since last audit record-"YES" or "No FSC certified sales"-appears automatically YES

Were any CARs issued for false claims for CH or participating sites? write "YES" here and note related CAR number below No

Where it is recommended that Company should be investigated by ASI (e.g. records being hidden from SACL, complaints received, potential volume mismatches between company and trading partners) record here reasons for requested investigation N/A

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: 3/8/2023

Name of Report Approver: John Rogers

Certification Decision: Approved

Certification Decision made on behalf of Soil Association Certification Limited: John Rogers

Report Approval Date: 3/10/2023

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



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: Multisite
 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 V3-1
 FSC-STD-50-001 V2-1
 FSC-STD-40-003 V2.1

Sites Included in Scope:

NB. The covered products and processes/ activities are performed by the network of Participating Sites, and not necessarily by each of them.

Company Name	Address	Sub Code
E. Miroglio EAD - Sliven (Central Office)	34 Stefan Karadja Blvd. kv. Industrialen, Sliven, Bulgaria	n/a
E. Miroglio EAD - Sliven	34 Stefan Karadja Blvd. kv. Industrialen & 9 Svetlina Str, kv. Industrialen, Sliven, Bulgaria	n/a
E. Miroglio EAD - Svishtov	Zapadna Industrialna Zona, Svishtov, Bulgaria	n/a
E. Miroglio EAD - Yambol	131 Evropa Blvd., Yambol, Bulgaria	n/a
E. Miroglio EAD - Sofia	7 Spas Sokolov Str., Sofia, Bulgaria	n/a

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	Transfer system	Rayon and other synthetic fibres (incl. yarn, viscose, textile fibres, fabrics and knitted textile, clothing)	P 1 P 1.7 P 1.7.4	N/A

Date of re-issue: 3/10/2023

New FSC Standard

Soil Association Certification Ltd
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 FSC Licence Code FSC® A000525

Annex A.2.1 Multi-site and group sampling assessment - to be completed by SA Certification staff or Agent Audit Planner then sent to Auditor with Job Instructions

Note:	If a participating site is added to or removed from the multi-site certification scheme, the central office shall inform SA Certification in writing within three working days. New participating sites added to the certificate scope shall only be considered certified after the certification body has added the new sites to the FSC database of registered certificates. The Certification Manager shall keep track of the growth by updating 2b to ensure an expansion audit is performed if annual growth exceeds 100%. Group Certificates are limited to a maximum of 500 Participating Sites.
RISK:	If the central office wants to increase the number of participating sites in the certificate scope beyond the approved annual growth rate* the certification body shall audit the central office and a sample of the new sites according to Clause 7.5 (b) of FSC-STD-20-011 V4-1 before the growth resumes. The certification body shall then establish a new growth limit for the period between the expansion-of-scope audit and the next evaluation. (*=100% increase of the number of group members or participating sites compared to the number at the previous audit; in exceptional cases this may be higher, if the group has fewer than 20 members and has been approved by the certification body). PEFC ST 2003:2020 - maximum growth limit is 100% of the member size at the previous audit.
RISK:	High Risk Participating Site: Participating Sites operating a CW verification program according to FSC-STD-40-005, supplier audit program for reclaimed materials according to FSC-STD-40-007 and/or high risk outsourcing to non-FSC certified contractors. NB At application stage remember to follow CW procedure (PP-CW-COC-001), to include CW application form and desk review of scope.
RISK:	Normal Risk Participating Sites: Participating Sites not conducting any of the activities considered 'high risk' as above.

INSTRUCTIONS FOR COMPLETION, complete steps 1 to 8:

1 If the Central Office wishes to add any new sites at surveillance, populate (use the score in column D) **ALL** the orange set of cells **OR** for sites above the agreed **1 annual growth rate**

2 If there are any high risk sites, populate (use the score in Column D) **ALL** the applicable Pink Cells, ignore dormant sites, or those with no sales

Now populate (use the score in Column D) **ALL** the applicable green cells, ignoring dormant sites or those with no sales. Move to 4 below.

Note PEFC has minimum score values, see row 29, in which case manually edit the cells.

3 Note if purely an expansion audit, because of additions beyond growth rate, populate the orange column only.

RISK FACTORS		Score	New sites to be added at surveillance or expansion (see 1 above)	ACTIVE High Risk sites	ACTIVE Normal risk sites
Ownership	All Participating Sites have common ownership	0.1			0.1
	Participating Sites do not have common ownership	0.2			
Certificate Size, i.e. after addition of any new ones	0 – 20 Participating Sites	0.2			0.2
	21 – 100 Participating Sites	0.3			
	101 - 250 Participating Sites	0.4			
	251 - 400 Participating Sites	0.5			
	> 400 Participating Sites	0.6			
Central Office's Performance	No CAR issued to the Central Office in the previous evaluation	0.1			

Note: it is the SCORE that goes in the cell, e.g. 0.1

	Not applicable (there was no previous evaluation)	0.1			0.1
	Only minor Corrective Action Requests in the previous evaluation	0.2			
	1-2 Major Corrective Action Requests in the previous evaluation	0.3			
	3 or more Major Corrective Action Requests in the previous evaluation	0.4			
Audit Type	Annual surveillance evaluation	0.1			
	Re-evaluation	0.2			
	Main evaluation	0.3			0.3
	Expansion Audit for inclusion of new Participating Sites in the certificate	0.3			
TOTAL (R=sum of the scores given)			0	0	0.7
4 Enter the number of sites in the cells below:			This Rounds to: (see below)		
Number of existing ACTIVE normal risk sites	5	1.565	2		
NOTE: Central Office to be audited in addition to sample number of participating sites					
Number of ACTIVE high risk sites		0.000	0		
Number of new sites/beyond growth rate to be added		0.000	0		
Total number of existing sites	5				
Number of sites to audit, before other Factors:		0	0		2

Note for PEFC this must be at least 0.6 if a surveillance, 0.8 if a re-assessment or 1 if a main assessment.

total 2

Maximum size before expansion audit is required: 10

5 When selecting sites to audit the following also need to be taken into account (please note this may lead to a higher sampling rate in some circumstances)

- a) Results of internal audits or previous certification audits,
- b) Records of complaints and other relevant aspects of corrective and preventive action,
- c) Significant variations in the size of the sites and in production processes of the sites,
- d) Variations in the applied chain of custody methods,
- e) Modifications since the last certification audit,
- f) Geographical dispersion.

Note: The certification body shall avoid visiting the same Participating Sites in consecutive audits, unless there are clear and justified reasons for it. (e.g. this is deemed necessary for the evaluation of Corrective Action Requests or complaints received about The Organization).

Note:	The Central Office shall be audited by the certification body in each evaluation in addition to the selected Participating Sites.
Note:	In exceptional cases the Central Office's representative may take all of the relevant required documentation, reports, records and manuals to a location other than The Organisation's office for review by the auditor, provided that this does not affect the quality of the assessment of this material and the Organisation's Chain of Custody control systems. Please include notes if this is the case.

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
<i>Pterocarpus erinaceus</i>	Kosso/African rosewood	Benin, Burkina Faso, Cameroon, Central African Republic, Chad, Cote d'Ivoire, Gambia, Ghana, Guinea, Guinea Bissau, Liberia, Mali, Niger, Nigeria, Senegal, Sierra Leone, Togo
<i>Pterocarpus santalinus</i>	Red Sandalwood	India, Sri Lanka logs, wood-chips and unprocessed broken material controlled only
<i>Pterocarpus tinctorius</i>	Mukula, 'Rosewood'	Angola, Burundi, DRC, Malawi, Mozambique, Tanzania
<i>Swietenia humilis</i>	Honduras Mahogany,	Central America
<i>Swietenia macrophylla</i>	Mexican mahogany 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</i> var. <i>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
<i>Fraxinus mandshurica</i>	Manchurian Ash	Russia
<i>Quercus mongolica</i>	Mongolian Oak	Russia