PEFC CERTIFICATION SYSTEM

CERTIFICATION REPORT

CHAIN OF CUSTODY CERTIFICATION

Last report update: 08. May 2023

LIP Bohinj, d.o.o.

BUREAU VERITAS CERTIFICATION

Le Triangle de l'Arche, 9 Cours du Triangle - 92937 Paris - La Défense - FRANCE
Tel: + 33 1 41 97 00 60
www.bureauveritas.fr
ICC Contact for chain of custody (francis.kengue@bureauveritas.com)
Contact Person for BV Slovenia (peter.bele@si.bureauveritas.com)

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- ☐ Main audit
- ☒ Surveillance audit 4
- ☐ Re-certification audit
- ☐ Pré-audit
- ☐ Complementary audit
- ☐ Extension audit

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1 - Description of the applicant company

Scope Item	Check all that apply to the Certificate Scope			Change in Scope (N/A for Assessments)
Certificate Type:	**Single**			☒
Primary Activity:	☐ Brokers/traders with physical possession; ☐ Brokers/traders without physical possession; ☐ Distributor/Wholesaler; ☐ Gathering of non-wood products; ☐ Logging;	☐ Primary Processor; ☐ Printing and related service; ☐ Publishing activities; ☐ Retailers; ☒ Secondary Processor		☐
Input Material Categories:	☒ PEFC certified ☐ Recycled ☒ Other virgin Material (covered by company DDS – Due Diligence System)			☐
System for PEFC Claims:	☐ Physical Separation	☐ Average percentage method	☒ Volume credit Method	☐
Risk Assessment *Non Applicable* ☐	☒ Negligible risk sources	☐ Sources with significant risk		☐
	New Risk Assessment for supplies controlled material from suppliers/specific geographical area: - … - …			☐
	New Risk Assessment for supplies controlled material from suppliers/specific geographical area: - … - …			
Outsourcing: *Non Applicable* ☒	☐ PEFC-certified Subcontractors	☐ Non-certified Subcontractors		☐
Trademark Use: *Non Applicable* ☐	☐ PEFC on-product Labeling	☒ PEFC Promotional		☐
Certification scope: Formwork panels, round wood and wooden waste PEFC Certified Certification scope in local language if possible: Opažne plošče, hlodovina in lesni odpadki, PEFC certificirani				
Comments: Change the scope to secondary processor and started to work with outsourcing company LesBled d.o.o., PEFC certified, BV/CdC/8517746.				

1.1 - General Presentation

Company Name:	LIP Bohinj, d.o.o.
Address:	Ulica Tomaža Godca 5
Postal code:	4264
Town:	Bohinjska Bistrica
Country:	Slovenia
Telephone:	+386 04 5795 800
Web site:	www.ciprodukt.si
Management	
President of the company:	Bojan Resman
Contact person (responsible for PEFC certification):	
Name:	Matej Mulej
E-mail:	matej.mulej@lipbohinj.si
Telephone :	04 5795 800

Activity	
Detailed activity:	Company can produce all product groups described in scope. Main product group is formwork panel.

Description de l'entreprise:
The basic activity is the production of formwork panels for construction. In July 2015, HASSLACHER NORICA TIMBER (HASSLACHER group) invested in a strategic partnership with LIP Bohinj, d.o.o. and took a 75% ownership stake. The HASSLACHER international group has a family tradition. It was founded in 1901. It consists of several organizational units in different locations: five in Austria, one in Russia, Germany and ours in Slovenia. The group has 1,700 employees and 420 million. € turnover. The HASSLACHER Group manages PEFC certified products (cert. no.: HFA-COC-0209 (Multisite)). In June 2018, the HASSLACHER group took over 100% ownership. Since March 2018, he has been managing the company LIP BOHINJ, d.o.o. director Bojan Resman. LIP Bohinj, d.o.o. was founded in 1948 and ranks among the largest European manufacturers of formwork panels. The beginning of the production of formwork panels dates back to l. 1958. The LIP FORMWOK PANELS formwork panel ranks among the top in Europe in terms of quality, especially because we use high-quality spruce wood from the surrounding forests. More than 80% of the production is intended for export, especially to the demanding Central European markets: Italy, Austria, Switzerland and Croatia.

Employees number:	220
Turnover:	29.519.100,00 USD

1.2 - Supplies

Short description of the wood product categories purchased by the company:

Purchased product	Species (***MANDATORY*** *for all kind of supplies included in a PEFC product group*)	Claim - PEFC x% - Uncertified *(covered by DDS)* - PEFC Controlled Sources	Supplier's certification code	Origin (Country)	Quantity (year n) *Volume, dry weigh or number of pieces* *M3*	Quantity (year n-1) *Volume, dry weigh or number of pieces* *M3*
010100 Round wood/logs	Picea Abies, Abies Alba, Pinus Sylvestris	100% PEFC Certified	BV/CdC/8490955	Slovenia		
010100 Round wood/logs	Picea Abies, Abies Alba, Pinus Sylvestris	Uncertified but covered by DDS	NA	Slovenia		
030100 Sawnwood	Picea Abies; Abies Alba	100% PEFC	101-17/CoC/2012 HCA-CoC-0209	Czech Republic Austria	14.387	9.841
030100 Sawnwood	Picea Abies; Abies Alba	Covered by DDS		Slovenia	4.634	3.936
				TOTAL	19.021	13.777

1.3 - Products

Description of the company's global list of the products (or products categories) manufactured and/or traded:

PEFC product group(s)	Species	Claim - PEFC x% - PEFC Controlled Sources	COC control system(s) *[Physical separation, percentage, credit]*	Quantity (year n) *Volume, dry weigh or number of pieces* ***M3***	Quantity (year n-1) *Volume, dry weigh or number of pieces* ***M3***
010100 Round wood / logs	Picea Abies, Abies Alba, Pinus Sylvestris	PEFC x% PEFC Controlled Sources	*Credit*	0	0
050800 Other wood based panels - Formwork Panels	Picea Abies, Abies Alba, Pinus Sylvestris	PEFC x% PEFC Controlled Sources	*Credit*	0	0
010300 Chips and particles - Wooden waste	Picea Abies, Abies Alba, Pinus Sylvestris	PEFC x% PEFC Controlled Sources	*Credit*	0	0
			TOTAL	0	0

1.4 - Description of the company's process(es) for trade, transformation or distribution

Description of the main stages of process implemented by the company from purchase until to delivery (receipt of raw materials, storage, production steps, storage of intermediates / finished products, shipping, billing by suppliers, customer billing):
The production process is planned on the basis of reservation provided by the Sales process. Each individual project from the customer, the Production planning department draws up a Framework plan of production and sales with the cooperation of the Sales, Purchasing, Supporting activities and Production process. In addition, the Production planning department estimates the realization possibility for the requirements stated on a customer's order by taking into consideration the capacities of the Framework production and sales plan. If an order is confirmed, it is included in the list of production order. The production planning department also monitors if the list of production orders is being followed. On the basis of order and production records, invoices and delivery documents are issued. Those ID numbers will enable the retrieval of all internal recordings related to a manufacturing process. Company produces and sales high quality furniture are specified in Product list and can be sold as PEFC certified.

Add a diagram to describe the company' process(es) if available: NA

2 - Other activities

☒ NOT	The company does not presently perform any other activity that might have an impact on the traceability implemented and described in this report
☐ YES	Description of other activities possibly performed by the applicant
	N/A
	Impact (or potential impact) of such activities on the traceability of the company
	N/A

3 - Base of evaluation

Composition of the audit team	
Responsable d'Audit:	Bojan Pogorevc, PEFC qualified auditor on behalf of Bureau Veritas Certification
	bojan.pogorevc@bureauveritas.com
Auditeur:	N/A
…	

Summary of previous certification audits		
☒ **NOT** [NA because this is the initial audit].		
☐ **OUI** [If this is a reassessment audit or takeover audit].	**Previous Certification Code:**	
	N/A	

Summary of non-conformities from previous audits within same certification cycle					
N°	**Audit type**	**Grade Major/Minor**	**Standard reference**	**Timeline for conformance**	**Closed / Upgraded to Major NC**
/	Main	/	/	/	/
/	Surveillance 1	/	/	/	/
/	Surveillance 2	/	/	/	/
/	Surveillance 3	/	/	/	/
/	Surveillance 4	/	/	/	/

Standards used
Compliance with the requirements of the following standards has been verified during this audit:: - **PEFC ST 2002:2020 Version 14/02/2020** : **Chain of Custody of Forest and Tree Based Products – Requirements.**

- **PEFC ST 2001:2020 Version 14/02/2020 : PEFC Trademarks Rules – Requirements.**

4 - Modalities of information collecting

4.1 - Description of the audit program

Audit date:
8.5.2023

The audit plan is appended to this certification report	
Audit was:	☒ only PEFC
	Combined with an initial audit / surveillance: ☐ FSC ☐ Other :

4.2 - Documents review

List of documents reviewed during the audit	- PEFC Manual and instruction, CoC procedures - PEFC values declaration - Training record (Training material, Attendance sheet) - OHSAS Procedure - Non-conforming product procedure; - Supplier register & validation (screen print of FSC website) - Purchasing document (demo) - Supplier delivery documents (demo) - Sales invoices(invoice demo) - Material balances: material accounting records; annual volume summaries; - Conversion ratios - Spreadsheet for credit calculation - Risk Assessment

4.3 - Interviews of key personnel

Mr. Matej Mulej – CoC and sales manager Mr. Dušan Petek – Technical manager and purchase responsible Mr. Andrej Cvetek – Round wood warehouse Mr. Sebastjan Žvokelj – Production of panels Mr. Bojan Resman, General manager Mr. Jože Repinc, Shift manager Mrs. Mojca Girandon, Purchase	
Comments	They all well know COC requirements.

4.4 - On-site Visit(s) (Justification in cas of an remote audit)

N/A

5 - Evaluation of the management system

5.1 - General management requirements

Chain of custody system implemented by the company
The production process is planned on the basis of reservation provided by the Sales process. Each individual project from the customer, the Production planning department draws up a Framework plan of production and sales with the cooperation of the Sales, Purchasing, Supporting activities and Production process. In addition, the Production planning department estimates the realization possibility for the requirements stated on a customer's order by taking into consideration the capacities of the Framework production and sales plan. If an order is confirmed, it is included in the list of production order. The production planning department also monitors if the list of production orders is being followed. Based on order and production records, invoices and delivery documents are issued. Those ID numbers will enable the retrieval of all internal recordings related to a manufacturing process. Company produces and sales high quality furniture are specified in Product list and can be sold as PEFC certified.

Requirements to evaluate	Documentary evidence	Complies	N-C
Control system **4.1.1** The organisation shall operate a management system in accordance with the requirements of this standard, to ensure correct implementation and maintenance of the PEFC chain of custody process(es). The management system shall be appropriate to the type, range and volume of work performed, and cover outsourced activities relevant for the organisation's chain of custody and all sites in case of multi-site organisations (see Appendix 2).	The organisation has PEFC Manual 2023. The management system appropriate to the type, range and volume of work performed, and cover activities relevant for the organisation's chain of custody.	☒	☐
Control system 4.1.2 The organisation shall define the scope of its PEFC chain of custody by specifying the PEFC product groups for which the requirements of the PEFC chain of custody are implemented.	Manufacturing buildings and their parts and builders carpentry, PEFC Certified. Products groups: - 010100 Round wood / logs - 050800 Other wood based panels - Formwork Panels - 010300 Chips and particles - Wooden waste	☒	☐
Control system 4.1.3 The organisation shall only make PEFC claims and PEFC related statements that are correct to the best of its knowledge and covered by its PEFC chain of custody. de contrôle PEFC.	The organization implemented Physical separation and Credit Method.	☒	☐
Documentary System 4.2.1 The organisation shall establish written documented procedures for its PEFC chain of custody. The documented procedures shall include at least the following elements: **a)** responsibilities and authorities relating to the PEFC chain of custody **b)** description of the raw material flow within the production/trading process(es), including definition of product groups **c)** procedures for PEFC chain of custody process(es) covering all requirements of this standard, including: i. identification of material categories ii. physical separation of PEFC certified material, PEFC controlled sources material and other material iii. definition of product groups, calculation of certified content, management of credit accounts, transfer to outputs (for organisations applying percentage or credit method) iv. sale/transfer of products and PEFC claims, including documentation in which PEFC claims are made, and other on- and off-product trademark use	Company has established PEFC manual 2022 that describes all PEFC processes: responsibilities, training, production groups, purchase (identification PEFC claims, suppliers' control, input control), identification and separation of inputs, volume control, production of certified products, identification of certificated products, sales process (documentation requirements), PEFC trademark usage, commitment to PEFC values, complaints management. DDS process is implemented and described in PEFC Manual. The company implemented procedure for PEFC certification that has all elements which includes supplier validation, checking supplier's invoices, DDS.	☒	☐

Requirements to evaluate	Documentary evidence	Complies	N-C
v. record keeping vi. internal audits and non-conformity control vii. the Due Diligence System viii. complaints resolution **i.** outsourcing	Whole procedure for supplying is described in PEFC manual. List of certified suppliers is established. Purchase is done on basis of yearly agreement with suppliers, so quantity of certified material is assured. For supplier verification Mrs Matej Mulej is responsible and demonstrated online verification of suppliers. Material reception and storage are described. When wood material – logs, sawnwood ect. enter to company Mr Dušan Petek, checks whether quality, quantity, species, identification marks correspond with received documentation (delivery note from supplier), PEFC CoC code and material category and other material that identify supplier. Indoor furniture from Invoice are received later and usually includes more delivery notes. PEFC CoC responsible is due for input control of wood material. In warehouse material is classified by quality. Non-certified material are checked if supply is realized acording DDS requirements. Physical separation method is used for all products and is defined in product group list. Delivery terms are done on basis customer's information and on production possibilities. Before sales, wood products is checked by PEFC CoC responsible. Then calculation of quantity is and delivery note are done. Invoice and delivery note requirements are described in PEFC Manual. Delivery note has all items that are required for invoice. PEFC manual prescribes that Invoice for PEFC certified products should have information about customer, information about seller, product description, reference to delivery note, quantity and quality, PEFC CoC code, PEFC claim X %. PEFC Certified. For invoice issuing, Mrs Matej Mulej is responsible. Information on delivery note will be the same as on invoice. Checked invoices for domestic and foreign market accompanied with delivery note were made and have met all Standard requirements.		
Company policy **4.3.1.1** The organisation's management shall define and document its commitment to implement and maintain the	PEFC Manual ch Zavezanost vrednotam	☒	☐

Requirements to evaluate	Documentary evidence	Complies	N-C
chain of custody requirements in accordance with this standard. The organisation's commitment shall be made available to the organisation's personnel, suppliers, customers, and other interested parties.			
Responsabilities and authorities **4.3.1.2** The organisation's management shall appoint a member of the management who, irrespective of other responsibilities, shall have overall responsibility and authority for the organisation's PEFC chain of custody. responsabilités. **4.3.2** Responsibilities and authorities for chain of custody. The organisation shall identify the personnel performing activities for the implementation and maintenance of its PEFC chain of custody and shall establish personnel responsibilities and authorities for the implementation of the procedures 4.2.1 c) i-viii.	Mr Matej Mulej is COC responsible person. He well knows COC requirements.	☒	☐
Record keeping **4.4.1** To provide evidence of conformity with the requirements of this standard, the organisation shall establish and maintain at least the following records relating to the product groups covered by its PEFC chain of custody: **a)** Records of all suppliers of input material delivered with a PEFC claim, including evidence of the suppliers' PEFC certified status. *Note: Evidence can be a print-out from the PEFC website.* **b)** Records of all input material, including PEFC claims and documents associated to the delivery of the input material, and for recycled input material, information demonstrating that the definition of recycled material is met. **c)** Records of calculation of the certified content, transfer of the percentage to output products and management of the credit account, as applicable. **d)** Records of all products sold/transferred, including PEFC claims and documents associated to the delivery of the output products. **e)** Records of the Due Diligence System, including records of risk assessments and significant risk supplies management, as applicable. **f)** Records of internal audits, periodic chain of custody review, non-conformities and corrective actions. **g)** Records on complaints and their resolution. **4.4.2** The organisation shall maintain the record for a minimum period of five years.	PEFC Manual 2023, ch Keeped records All records were in IT system or. In hard copy in COC Manager. We checked in audit all record, requirements in standard PEFC. We were checked all the requirement records from a) to g): Suppliers list, Suppliers certificates-copies, PEFC records, conversion factor, DDS records, Form of complaint, Internal audit report, 12.4.2023 Annual report, Training records 14.4.2023.	☒	☐
Human resources/personnel **4.5.1** The organisation shall ensure and demonstrate that all personnel performing activities affecting the implementation and maintenance of its PEFC chain of custody are competent on the basis of appropriate training, education, skills and experience.	Company demonstrates that all personnel performing activities are competent. Training was done on 12.4.2023.	☒	☐
Technical facilities **4.5.2** The organisation shall identify, provide and maintain the infrastructure and technical facilities needed for effective implementation and maintenance of its PEFC chain of custody with the requirements of this standard.	Office facilities with all activity's effective implementation and maintenance of its PEFC chain of custody with the requirements of this standard on address Ulica Tomaža Godca 5, 8290 Bohinjska Bistrica, Slovenia.	☒	☐

Requirements to evaluate	Documentary evidence	Complies	N-C
Inspection and control **4.6.1** The organisation shall conduct internal audits at least annually, and prior to the initial certification audit, covering its compliance with all requirements of this standard applicable to the organisation, including activities covered by outsourcing, and establish corrective and preventive measures if required. nécessaire. **4.6.2** The organisation's management shall review the result of the internal audit and the organisation's PEFC chain of custody at least annually.	Procedure for internal audit is maintained. Internal audit was conducted, 13.4.2023.	☒	☐
Complaints **4.7.1** The organisation shall establish procedures for dealing with complaints from suppliers, customers and other parties relating to its chain of custody, reflecting the requirements of 4.7.2. **4.7.2** Upon receipt of a complaint in writing, the organisation shall: **a)** formally acknowledge the complaint to the complainant within ten workdays **b)** gather and verify all necessary information to evaluate and validate the complaint and make a decision on the complaint **c)** formally communicate the decision on the complaint and of the complaint handling process to the complainant **a)** ensure that appropriate corrective and preventive actions are taken, if necessary	Procedure is established form and procedure for complaint management. The reclamation received procedure respected, DDS, RA …	☒	☐
Nonconformity and corrective action **4.8.1** When a nonconformity with the requirements of this standard is identified through internal or external auditing, the organisation shall: **a)** react to the nonconformity and, as applicable: i. take action to control and correct it ii. address the consequences **b)** evaluate the need for action to eliminate the causes of the nonconformity, in order that it does not recur or occur elsewhere, by: i. reviewing the nonconformity ii. determining the causes of the nonconformity iii. determining if similar nonconformities exist, or could potentially occur **c)** implement any action needed **d)** review the effectiveness of any corrective action taken a) make changes to the management system, if necessary	Procedure is established form and procedure for nonconformity identified through internal or external auditing. No nonconformity in the last period.	☒	☐
Nonconformity and corrective action **4.8.2** Corrective action shall be appropriate to the effects of the nonconformities encountered. **4.8.3** The organisation shall retain documented information as evidence of: **a)** the nature of the nonconformities and any subsequent actions taken **a)** the results of any corrective action	Procedure is established form and procedure for nonconformity identified through internal or external auditing. No nonconformity in the last period.	☒	☐

5.2 - Outsourcing

☐ **NOT**	The company does not use any contractor whose might have an impact on the traceability implemented and described in this report.
☒ **YES**	The contractors included in the chain of custody are “listed below”/”on the list annexed to this report”.

Contractor’s name	**Adress**	**Activity**	**Code de Certification code** *(if the contractor is PEFC Certificate Holder)*	**Contractor’s agreement signed**		**Ris level** *(Low / High)*	**Contractor audited during this audit**	
LesBled d.o.o.	Spodnje Gorje 145, 42472 Gornje Gorje, Slovenia	Sawmill - sawing large diameter of logs to sawnwood	BV/CdC/8517746	☒ **YES**	☐ **NOT**	*Low*	☐ **YES**	☒ **NOT**

Requirements to evaluate	**Documentary evidence**	**Complies**	**N-C**
Outsourcing **4.9.1** The organisation may outsource activities covered by its PEFC chain of custody to another entity.	The organization has an agreement with outsourcing company LesBled d.o.o., PEFC certified, BV/CdC/8517746, signed 17.4.2023. The activity - sawing large diameter of logs to sawnwood.	☒	☐
Outsourcing **4.9.2** Through all stages of outsourcing the organisation shall be responsible for ensuring that all outsourced activities meet the requirements of this standard, including management system requirements. The organisation shall have a written agreement with all entities to whom activities have been outsourced, ensuring that: **a)** The material/products covered by the organisation’s PEFC chain of custody are physically separated from other material or products. **b)** The organisation has access to the entity’s site(s) for internal and external auditing of outsourced activities for conformity with the requirements of this standard	The organization covered as physically separated from other material or products and has access to the entity site for internal and external auditing of outsourced activities for conformity with the requirements of this standard, the last audit 17.4.2023.	☒	☐

Short description of outsourcing:

Description of subcontracted activities
The activity - sawing large diameter of logs to sawnwood.
Why these activities are outsourced?
The organization not have the sawmill for large diameters of Logs during that work with outsourcinh company for such activity.
Organization’s control system for the outsourced process (ex. internal audits realized by the applicant).
The organization has access to the entity site for internal and external auditing of outsourced activities for conformity with the requirements of this standard, the last audit 17.4.2023.

5.3 - Social, health and safety requirements in chain of custody

The company has defined a designated representative, a procedure and has trained workers on social, health and safety requirements. The auditors did not identify objective evidences of non-conformity when visiting the company's site(s) during the audit (e.g. child labor, lack of safety equipment, illegal wood, etc.).	☒ **YES**
	☐ **NO** N/A

Requirements to evaluate	Documentary evidence	Complies	N-C
4.10.1 The organisation shall demonstrate its commitment to comply with the social, health and safety requirements defined in this standard.	Health and safety, the company pays great attention. PEFC Manual, OHAS Interviews with PEFC CoC responsible Mr. Dušan Petek. Training from the field of fire protection and training from the field of occupational safety was done on Test o opravljenem teoretičnem in parktičnem preizkusu znanja iz varnosti in zdravja pri delu, 3.5.2023, Mrs. Daniela Aleksandrova, production worker. All staff send to regularly medical checks – Lam care d.o.o., Kranj, Slovenia.	☒	☐
4.10.2 The organisation shall demonstrate that: **a)** workers are not prevented from associating freely, choosing their representatives and bargaining collectively with their employer **b)** forced labour is not used **c)** workers, who are under the minimum legal age, the age of 15, or the compulsory school attendance age, whichever is higher, are not used **d)** workers are not denied equal employment opportunities and treatment e) working conditions do not endanger safety or healthdo not endanger safety or health	The organization demonstrated all requirements from a) to e), that is under Slovenian labor law respected too.	☒	☐

6 - Identification of input and declaration of output

6.1 - Identification of input material

Wood/fibre sourcing
Purchase material coming from different countries. Supplied material will be from different PEFC CoC. Company purchasing through agents on basis of contracts where it's specified certificated material is needed or directly from producers. Suppliers are managed by Mr Dušan Petek. The procedure is established and maintained. Company makes a list of 'approved suppliers' (reviewed few times/year) from manager. The established procedure covers all the elements on a suppliers invoice. One of the criteria is PEFC certificate. Copies of those certificates hold on file in the office of the supplying policy on invoices, delivery documents, label on packages. They use/purchase also FSC certificate material and implemented DSS system.

Material receipt and storage

When shipment arrive invoice and delivery documents will be checked - numbered internal document is issued with all information about shipment. Warehouse responsible checks material according internal requirement and documented. Warehouse staff known requirements. In order is specified storage location where the pulp has been stored. Storekeeper marked material (green spray) with identification mark and makes the recipient document in the info. Info system – KOPA.

Requirements to evaluate	Documentary evidence	Complies	N-C
Supply **5.1.1** For each delivery of material used as input for a PEFC product group the organisation shall obtain documentation with the following information from the supplier: **a)** supplier identification **b)** product identification **c)** quantity of products **d)** delivery identification based on date of delivery, delivery period, or accounting period For inputs with a PEFC claim the document shall also include: **e)** the organisation's name as the PEFC customer of the delivery **f)** the applicable PEFC claim specifically for each claimed product covered by the documentation the certificate number of the supplier's PEFC recognised certificate	PEFC Manual, 2023 From all suppliers certified. Certified received from all owners. Next document: handmade odkupni blok (delivery note): The documentation included all requirements from a) to f) a) "Odkupni blok" with information. b) Supplier c) Product identification (tree species of round wood) d) Quantity e) Date f) Location g) Potrdilo Suppliers: KATR s.r.o., Stara ves, Czech republic CSQ-PEFC-COC-100000101-10 Valid to 1.3.2027 Hasslacher Norica Timber, Feistritz, Austria HFA-PEFC-COC-0209 Valid to 30.6.2025 Non PEFC certified : Mazej d.o.o., Šoštanj, Slovenia Virnek d.o.o., Šoštanj, Slovenia Poles d.o.o., Slovenske Konjice, Slovenia Sample invoices: Hasslacher Norica Timber, Feistritz, Austria HFA-PEFC-COC-0209 Invoice nr. 11338259, 20.4. 2023, sawnwood, 47,159 m3, fir, spruce Delivery note nr. 11397980, 20.4.2023, the same as invoice KATR s.r.o., Stara ves, Czech republic	☒	☐

Requirements to evaluate	Documentary evidence	Complies	N-C
	CSQ-PEFC-COC-100000101-10 Invoice nr. 2231030552, 27.4. 2023, sawnwood, 47,341 m3, fir, spruce KATR s.r.o., Stara ves, Czech republic CSQ-PEFC-COC-100000101-10 Invoice nr. 2221031386, 24.11. 2022, sawnwood, 47,831 m3, fir, spruce Delivery note nr. 2223022617, the same as invoice NON PEFC: Mazej d.o.o., Šoštanj, Slovenia Invoice nr. 183/2022, 28.9. 2022, sawnwood, 39,41 m3, spruce Delivery note nr. LIP 18/22, the same as invoice. Virnek d.o.o., Šoštanj, Slovenia Invoice nr. 2022-4219, 13.12. 2022, sawnwood, 36,77 m3, spruce, fir Delivery note nr. LIP 89, the same as invoice Stock at 8.5.2023, certified, sawnwood, 441,76 m3 and non certified 2.319,00 m3		
Note 1 : *The certificate number is a numerical or alpha-numerical combination, which is a unique identifier of the certificate.* ***Note 2 :*** *An example of delivery documentation is an invoice or delivery note providing the information required. .*			
Identification at supplier level **5.1.2.1** For all inputs delivered with a PEFC claim the organisation shall verify that the supplier is covered by a PEFC recognised certificate on the PEFC website.	The organization regulary checked the suppliers on the PEFC website, the last one at 1.3.2023. Copy is received from all suppliers supplying PEFC certified material. KATR s.r.o., Stara ves, Czech republic CSQ-PEFC-COC-100000101-10 Valid to 1.3.2027 Supplier Sawnwood, fir, spruce, from Czech republic	☒	☐
Identification at supplier level **5.1.2.2** For each delivery of material used as input for a PEFC product group the organisation shall classify the material category of the procured material.	PEFC Certified and other material.	☒	☐

6.2 - Declaration of outputs

Invoicing and shipping
Sales invoices will prepare according standard requirements.The control procedure is well assimilated and understood by the Companies' certification manager, also from other responsible stuff. During audit checked demo invoice as COC invoice only. There is a true willingness from the company to demonstrate that manufacturing processes ensure a precise and reliable identification of certified finished products and that those are dispatched and sold as such.

Requirements to evaluate	Documentary evidence	Complies	N-C
Sales documents **5.2.1** For outputs from a PEFC product group for which the organisation makes a PEFC claim to a PEFC customer, it shall provide the customer with documentation providing the following information for each delivery: **a)** PEFC customer identification **b)** the organisation's name as the supplier of the material **c)** product identification **d)** quantity of product(s) **e)** date of delivery / delivery period / accounting period **f)** the applicable PEFC claim specifically for each claimed product covered by the documentation the certificate number of the organisation's PEFC recognised certificate	PEFC manual prescribes that Invoice for PEFC certified products should all information from a) to f): information about customer, information about seller, product description, reference to delivery note, quantity and quality, PEFC CoC code, PEFC claim - 100 %. PEFC Certified - the certificate number of the organisation PEFC recognised certificate. The company not sale PEFC certified products to yet, during market situation, but expect that in the future.	☒	☐
Note : *The certificate number is a numerical or alpha-numerical combination which is a unique identifier of the certificate.*			
Sales documents **5.2.2** The organisation shall specify the type of documentation in which PEFC claims on outputs are made.	With contract for customers and with information to all customers that organization holds valid certificate+ access to copy. With delivery notes documents: CIM and CMR Acording standard requirements, Sample, non certified products: Checked invoice from LIP Bohinj d.o.o.: Norica Timbre Verttrieb GmbH, Austria Invoice nr. 41024695, 5.10.2022, formwork panels, non certified, 1.840 m2 Delivery note the same as invoice CMR nr.0404477, the same as invoice Huennebeck Austria GmbH, Austria Invoice nr. 41025058, 16.12.2022, formwork panels, non certified, 2.300 m2 Delivery note the same as invoice CMR nr.0001580, the same as invoice SOCOB, Casablanca, Maroco Invoice nr. 41024954 5.12.2022, formwork panels, non certified, 1.840 m2 Delivery note the same as invoice	☒	☐

Requirements to evaluate	Documentary evidence	Complies	N-C
	CMR nr. 189495, 30.11.2022, the same as invoice Stock: 8.5.2023, formwork panels, noncertified, 137.891,88 m2		

6.3 - Trademark use

PEFC trademark use control (in the case of renewal or surveillance only)		
ON-PRODUCT	☒ **Right use**	
	☐ **Wrong use**	Not used
OFF-PRODUCT	☒ **Right use**	
	☐ **Wrong use**	Not used.
LIP BOHINJ d.o.o. comply with the requirements for using the PEFC trademark. The PEFCTrademark procedure was found to be used is correctly prepared during the PEFC audit. They used on - and off the products -		

Requirements to evaluate	Documentary evidence	Complies	N-C
On-product **5.3.1** The use of the PEFC trademarks i.e. PEFC logo and labels, chain of custody claims on-product and PEFC initials, shall be in compliance with PEFC ST 2001, *PEFC Trademarks Rules – Requirements.*	LIP BOHINJ d.o.o. comply with the requirements for using the PEFC trademark. The PEFC Trademark procedure was found to be used is correctly prepared during the PEFC audit. PEFC Manual, Trademark use. They use on website https://www.lipbohinj.si. They got approve from CB KGZS, 15.3.2018. Interviews with PEFC CoC responsible Mr. Matej Mulej.	☒	☐
On-product **5.3.2** In order to enable the organisation to use the PEFC trademarks in accordance with the PEFC Trademarks Rules, the organisation shall obtain a valid trademark license from the PEFC Council or another PEFC authorised body.	Evidence that the PEFC logo not use on products. PEFC Manual,Trademark use Interviews with PEFC CoC responsible Mr. Matej Mulej.	☒	☐
On-product **5.4 Content of recycled material** **5.4.1** For products covered by the organisation's PEFC chain of custody that include recycled material, the organisation shall calculate the content of recycled material based on ISO 14021 and inform about it upon request.	NA	☐	☐

7 - Chain of custody methods

Production control and records
The production process makes sure that there will be no input of material with non-controlled origin at least 24 hours prior before the production of PEFC-certified products begins. The material input will regulary – by each project order recorded by its trade name and origin which allows for the traceability of each entry. The organization recordings are the result gained or proving an activity involving one or more task recorded on a form. They are identified, managed, filed and archived. Consistency controls between purchased and sold volumes of certified material can be done using material supply monitoring tables and sales through the percentage method updated daily by the production technologist. They enable of monitoring the certification system. The company follows the volume control for purchased and sold PEFC products in traceability computer program - KOPA. The Production process, however, ensures PEFC Mix labelling in the production process and assembly sectors. The actual quantities that have been labelled as PEFC certified are than written off from the material PEFC balance and thus deducted from the PEFC bonus as well.

7.1 - Physical separation method ☐ Applicable ☒ Not applicable

Requirements to evaluate	Documentary evidence	Complies	N-C
Physical separation **6.2.1** The organisation applying the physical separation method shall ensure that material with different material categories and different certified content are kept separate or clearly identifiable at all stages of the production or trading process.	NA	☐	☐
Note : *Physical separation can be achieved by any means ensuring that material category and certified content can be identified, for example, through separate storage, marking, distinguishing product characteristics or production time.*			
Physical separation **6.2.2** Where material with different certified content is used as input in the same PEFC product group, the organisation shall use the lowest certified content of the input as certified content of the output. *Example: An organisation using material with 100%, 75% and 70% certified content as input in the same PEFC product group under the physical separation method can claim the output as 70% PEFC certified.*	NA	☐	☐
Physical separation **6.2.2.1** Where PEFC certified material and PEFC controlled sources material is used as input in the same PEFC product group under the physical separation method, the organisation shall claim the output as PEFC controlled sources.	NA	☐	☐

7.2 - Percentage method ☐ Applicable ☒ Not applicable

Requirements to evaluate	Documentary evidence	Complies	N-C
Percentage method **6.3.1** The percentage method may be implemented to calculate the certified content of PEFC product groups for which PEFC certified material and PEFC controlled sources material were used as input material.		☐	☐
6.3.2 Calculation of certified content			
Percentage method **6.3.2.1** The organisation shall calculate the certified content separately for each PEFC product group and for a specific claim period according to the following formula: Cc [%] = (Vc/(Vc+Vcm))x100 (Cc: certified content; Vc: volume of PEFC certified material; Vcm: volume of PEFC controlled sources material)		☐	☐
Note : *Neutral material is not considered in the calculation of the certified content.*			
Percentage method **6.3.2.2** The organisation shall calculate the certified content based on a single measurement unit used for all material covered by the calculation. In case of conversion to a single measurement unit for calculation purposes, the organisation shall only use generally recognised conversion ratios and methods. If a suitable, generally recognised conversion ratio does not exist, the organisation shall define and use a reasonable and credible conversion ratio.		☐	☐
Percentage method **6.3.2.3** If input material/products include only a proportion of PEFC certified material, then only the quantity corresponding to the certified content shall enter the calculation formula as PEFC certified material. The rest of the material shall enter the calculation as PEFC controlled sources material. Example: 1t of material delivered with the PEFC claim "70% PEFC certified" and 1t of material delivered with the PEFC claim "100% PEFC certified" are used as input. Using the formula under 6.3.3.1 the certified content is Cc[%]= ((700kg+1000kg)/((700+1000)+300))x100 = (1700/2000)x100 = 2t of material 85% PEFC certified.		☐	☐
Percentage method **6.3.3** The certified content calculated for a PEFC product group shall be used as percentage in the PEFC claim "X% PEFC certified". *Example:* If the certified content of a PEFC product group has been calculated as being 54% for a specific claim period, all products covered by the product group can, during this claim period, be sold/ transferred as PEFC certified products with the PEFC claim "54 % PEFC certified".		☐	☐
Remarque : *This standard does not define a minimum threshold for the certified content that needs to be met in order to communicate the certified content of a PEFC certified product with the PEFC claim X% PEFC certified. However, minimum thresholds for the use of the PEFC trademarks on-product are defined in the PEFC Trademarks Rules, PEFC ST 2001.*			
Percentage method **6.3.4** The organisation may apply the percentage method as rolling percentage. **6.3.5** The organisation applying rolling percentage shall calculate the certified content of a PEFC product group and claim period based on material procured during an input period preceding the claim period. The claim period, in the case of rolling percentage, shall not exceed 3 months and the input period shall not exceed 12 months. *Example:* An organisation that has chosen a 3-month claim period and a 12-month input period calculates the certified content for the coming three months based on the input material procured in the previous 12 months.		☐	☐

7.3 - Credit methode ☒ Applicable ☐ Not applicable

Requirements to evaluate	Documentary evidence	Complies	N-C
Credit method **6.4.1** The credit method may be implemented to transfer credits gained from the input of PEFC certified material to PEFC controlled sources material within the same PEFC product group.	The credit method implemented to transfer credits gained from the input of PEFC certified material to PEFC controlled sources material within the same PEFC product group	☒	☐
Credit method **6.4.2** The organisation shall create and manage a credit account for credits gained from input of PEFC certified material. The credits shall be calculated in a single measurement unit. It may be required to define conversion factor(s) for the conversion of the measurement unit(s) of the input components to the output products.	The credits calculated in a single measurement unit. It define conversion factor for the conversion of the measurement unit of the input components to the output products.	☒	☐
Credit method **6.4.3** The total quantity of credits accumulated in the credit account shall not exceed the sum of credits entered into the credit account during the last 24 months. The 24-month maximum period may be extended, where the organisation can demonstrate that the average production period of the product in question is longer than 24 months. *Example: If the average production period of a product (including maturing, for example) is 36 months, the organisation can extend the 24-month maximum period for the accumulation of credits to 36 months.*	The total quantity of credits accumulated in the credit account exceed the sum of credits entered into the credit account during the last 24 months.	☒	☐
Credit method **6.4.4** The organisation shall apply the credit method for a single claim. The organisation receiving a delivery of material with a PEFC claim and a claim against another certification system, shall either use it as a combined credit covering both claims or shall only use one of the received claims for calculating the volume credits. *Example: An organisation receiving a delivery of material with two claims relating to two certification systems either establishes a credit account for the multiple claim (e.g. PEFC certified/[other system claim]) or decides, which single claim (either PEFC certified or [other system claim]) will be entered into the respective volume credit account.*	The organization apply the credit method for a single claim – 100% PEFC.	☒	☐
Credit method **6.4.5** The organisation shall calculate the credits using either: **a)** certified content and volume of output products (clause 6.4.8) or input material and input-to-output ratio (clause 6.4.7)	The organisation calculate the credits using input material and input-to-output ratio (clause 6.4.7)	☒	☐
Credit method **6.4.6** The organisation applying the credit method shall calculate the credits by multiplying the volume of output products of the claim period with the certified content for the relevant claim period. *Example: If the certified content for the product group of the specific claim period, which consists of 100 tonnes of output products, is 54%, the organisation achieves volume credits equal to 54 tonnes (100 x 0.54) of the output products.*	The organisation applying the credit method calculate the credits by multiplying the volume of output products of the claim period with the certified content for the relevant claim period	☒	☐
Credit method **6.4.7** The organisation that can demonstrate a verifiable ratio between the input material and output products, may calculate the credits directly from input of PEFC certified material by multiplying the volume of PEFC certified material input with the input-to-output ratio.	The organisation demonstrate a verifiable ratio between the input material and output products, calculate the credits directly from input of PEFC certified material by multiplying the volume of PEFC	☒	☐

Requirements to evaluate	Documentary evidence	Complies	N-C
Example: If the volume of PEFC certified material input is 70 m³ (e.g. 100 m³ with the PEFC claim "70% PEFC certified") and the input-to-output ratio is 0.60 (e.g. 1 m³ of roundwood results in 0.60 m³ of sawnwood), the organisation acquires volume credits equal to 42 m³ (i.e. 70 m³ x 0.60) of sawnwood.	certified material input with the input-to-output ratio		
Credit method **6.4.8** The organisation shall distribute the credits from the credit account to the output products covered by the credit account. The credits shall be distributed to the output products in a way that the certified products will be considered as either having 100% certified content or as having less than 100% certified content and meeting the organisation's own threshold. The result of the volume of output products multiplied by the certified content of the output products shall be equal to the distributed credits withdrawn from the credit account. *Example: The organisation can use 7 units of credits to sell 7 units as 100% PEFC certified, or to sell 10 units as 70% PEFC certified.*	NA	☐	☐

8 - Due diligence system (DDS) requirements

8.1 - General

7.1.1 For all material used as input for a PEFC product group, except recycled material, the organisation shall exercise due diligence in line with the PEFC Due Diligence System (DDS) for the avoidance of material from controversial sources laid down in Appendix 1 of this standard. Thereby the organisation shall establish that for material used as input for PEFC product groups there is "negligible risk" that it originates from controversial sources and that it meets the definition of PEFC controlled sources material.

The organization sources uncontrolled material (other than PEFC Certified and PEFC Controlled Sources):	
☐ **NOT**	The applicant buys only PEFC certified material (PEFC Certified and PEFC Controlled Sources)
☒ **YES**	Company is gathering information for all woodbased materials according implemented DDS procedure. Company is also buying noncertified material and understand process of identifying risk and material sourcing.

Requirements to evaluate	Documentary evidence	Complies	N-C
7.1.2 For PEFC product groups where only input material used was delivered with a PEFC claim by a supplier covered by a PEFC recognised certificate, an organisation may implement the PEFC DDS by meeting the following requirements: **a)** In order to enable PEFC certified and uncertified entities further down the supply chain to implement a DDS, the organisation shall, upon request, provide the information specified in Appendix 1, 2.1 for material passed on with a PEFC claim. If the organisation does not possess the requested information, the request shall be passed on to relevant supplier(s) of the organisation (Appendix 1, 2.2). **b)** Where internal or external substantiated concerns on the origin of input material from controversial sources are raised, the organisation shall follow up on these concerns following Appendix 1, 4. The organisation shall define, document and implement a commitment and a procedure, also covering forest and tree based material/products not covered by the organisation's PEFC chain of custody, ensuring that where it is known to the organisation, or where it has received substantiated concerns, that forest and tree based material/products originates in illegal sources (controversial sources, 3.7a), it shall not be placed on the market until the concern has been resolved in accordance with Appendix 1, 4.	Company is gathering information for all woodbased materials according implemented DDS procedure. Company is also buying noncertified material and understand process of identifying risk and material sourcing.	☒	☐

8.2 - PEFC due diligence system (DDS) for the avoidance of material from controversial sources (Appendix 1 of PEFC ST 2002-2020)

☒ **APPLICABLE**	☐ **NOT APPLICABLE**

Requirements to evaluate	Documentary evidence	Complies	N-C
General requirements **1.1** In order to help ensure that activities conducted by the organisation under the scope of this standard conform to all applicable timber legality legislation, including trade and customs laws, and to minimise the risk that the procured material originates in controversial sources, the organisation shall operate a Due Diligence System (DDS), in accordance with the following elements of this standard.	DDS is implemented and awareness is shown, 2023.	☒	☐

Requirements to evaluate	Documentary evidence	Complies	N-C
General requirements **1.2** The PEFC DDS shall be implemented for all input forest and tree based material covered by the organisation's PEFC chain of custody and PEFC product groups, with the exception of recycled material.	It is understood and implemented in company procedures. Company gathers information for all inputs in PEFC product groups certified or noncertified (if bought from private forest owners information are already on form ODKUPNI BLOK).	☒	☐
Note: *The DDS can be implemented by an organisation for forest and tree based products from forests under its own management.*			
General requirements **1.3** The organisation shall implement the PEFC DDS in three steps relating to: **a)** gathering information **b)** risk assessment management of significant risk supplies	a) For all input materials entering in PEFC product groups b) For uncertified. Possibility in future if some supplies are from traders with no PEFC certificate.	☒	☐
General requirements **1.4** The organisation procuring raw material originating from species listed in Appendix I to III of CITES shall comply with applicable legislation relating to CITES.	No species from CITES list. In region from EU.	☐	☐

8.2.1 - Access to informations

The company has access to the following information for all wood-based materials entering covered by the PEFC chain of control of the organization: - Identification of the material / product, trade name type - Species (common name and/or scientific, where applicable) Country of harvest area or sub-national and / or concession of harvest	☒ **YES** ☐ **NOT**
Comments	
Company is gathering information for all wood based materials according implemented DDS procedure. Company also buying non certified material and understand process of identifying risk and material sourcing.	

Requirements to evaluate	Documentary evidence	Complies	N-C
Access to information **2.1** In order to enable the organisation to implement the PEFC DDS, the organisation shall have access to the following information from its supplier(s): **a)** Identification of tree species included, or list of tree species potentially included, in the material/ product by their common name and/or their scientific name where applicable. Country of harvest of the material and where applicable sub-national region and/or concession of harvest.	Company is gathering information for all woodbased materials according implemented DDS procedure. Company is also buying noncertified material and understand process of identifying risk and material sourcing.	☒	☐
Note : **1** : Access to the scientific name of species is required in cases where the usage of a common name could pose a risk of wrong identification of the species.. **2** : Usage of a trade name of species is considered as equivalent to the common name in cases where all species covered by the trade name have an equivalent risk of originating in controversial sources. **3** : Access to the sub-national level of the material origin is required in cases where sub-national regions within one country do not represent an equivalent risk relating to the controversial sources. **4** : The term "concession of harvest" refers to a contract for harvest in a geographically defined forest area. **5** : The term "country/region" is further used throughout this clause to identify a country, a sub-national region or a concession of harvest of the material/product origin.			
Access to information **2.2** In order to enable PEFC certified and uncertified entities further down the supply chain to implement a DDS, the organisation shall, upon request, provide the information specified in 2.1 of this appendix for material passed on with a PEFC claim. If the organisation does not possess the requested information, the request shall be passed on to relevant supplier(s) of the organisation.	Company is gathering information for all woodbased materials according implemented DDS procedure. Company is also buying noncertified material and understand process of identifying risk and material sourcing.	☒	☐

8.2.2 - Risk assessment

Country/ Region	Risk classification *(negligible or significant)*	Date (Realization/ update)	Type of source *(Company's supplier)*	
			Forest	Trader/Mill
Slovenia	Negliblige	1.3.2023	☒	☒
Austria	Negliblige	1.3.2023	☒	☒
Czech	Negliblige	1.3.2023	☒	☒

Requirements to evaluate	Documentary evidence	Complies	N-C
Risk assessment **3.2** The organisation's risk assessment shall result in the classification of material into "negligible" or "significant" risk category. **3.3** The organisation's risk assessment shall be based on the indicators for risk at origin and supply chain level listed in tables 1- 3 below.	Not carried for certified material PEFC certified. Each supplier (legal entity) Risk assessment 2023: for FSC certified material prepared on 12.4.2023 only table fulfilled Interview: Dušan Petek, Purchase manager	☒	☐
Risk assessment **3.4** Where the organisation's risk assessment identifies indicators specified in table 1, the organisation may consider the material as having "negligible risk" to originate in controversial sources, and conclude the risk assessment without having to consider the indicators outlined in tables 2 and 3.	Risk assessment negligible risk	☒	☐
Risk assessment The company has established risk analysis based on the indicator tables described in 3.5 and 3.6 All of the risk analyzes have been provided to the auditor.	Likelihood was taken into account when delivering RA. See appendix to report. RA 2023 Interview: Mr Dušan Petek	☒	☐
Risk assessment **3.7** The risk assessment shall be carried out for the first delivery of every individual supplier, or for several suppliers, with the same characteristics listed in 2.1 of this appendix, and the same applicability of indicators according to tables 1-3 above.	Risk determined, liklehood is small risk (origin level EU, supply chain- directly from suppliers).	☒	☐
Note : *Where deliveries from suppliers from the same region share the same characteristics listed in 2.1, and the same applicability of indicators according to tables 1-3, the risk assessment can be implemented as an assessment for a whole region.*			
Note Bureau Veritas Certification. *The risk analyzes must be communicated to the auditor every year. Any new risk analysis or any risk analysis that has been updated must be validated by the Technical Committee; this must be specified in the audit report.*			
Risk assessment **3.8** For all material that is subject to the organisation's risk assessment, the organisation shall keep an updated list of characteristics listed in 2.1 of this appendix and indicators according to tables 1-3 for supplies of individual suppliers and suppliers that share the same characteristics.	PEFC manual v 1 Described and prepared, demonstrated.	☒	☐
Risk assessment **3.9** The risk assessment shall be reviewed and if necessary revised at least annually, and when changes regarding the characteristics listed in 2.1 of this appendix occur.	PEFC manual section Risk Assessment is not updated 2023. Interview: Dušan Petek	☒	☐

8.2.3 - Substantiated concerns

Requirements to evaluate	Documentary evidence	Complies	N-C
Substantiated concerns **4.1** The organisation shall ensure that substantiated concerns about the potential origin of material covered by the organisation's DDS in controversial sources are promptly investigated, starting no later than ten workdays as of identification of the substantiated concern.	NA	☐	☐
Substantiated concerns **4.2** If the concern cannot be resolved by the organisation's investigation, the risk of the relevant material being from controversial sources shall be determined as "significant" and managed in accordance with clause 5 of this appendix.	NA	☐	☐

8.2.4 - Description and evaluation of the Management of significant risk supplies (chapter. 5 / Appendix 1 of PEFC ST 2002:2020)

☐ **APPLICABLE**	☒ **NOT APPLICABLE** : The company does not implement a PEFC Management significant risk. Sourcing from negligible risk sources. Raw materials/products from unknown or controversial sources are not included in PEFC Chain of Custody lots.
Commentaires	
NA	

Requirements to evaluate	Documentary evidence	Complies	N-C
General **5.1.1** Po For supplies identified as having "significant risk", the organisation shall request the supplier to provide additional information and evidence that allows the organisation to classify the supply as having "negligible risk". The organisation shall request the supplier to: **a)** Provide the organisation with necessary information to identify the forest area(s) of the raw material and the whole supply chain relating to the "significant risk" supply. Enable the organisation to carry out a second party or a third party inspection of the supplier's operation as well as operations of the previous suppliers in the chain.	NA	☐	☐
Note : *These procedures can be ensured e.g. by contractual agreements or a written self-declaration by the supplier.*			
General **5.1.2** The organisation shall establish a second or third party verification programme for supplies classified as "significant risk". The verification programme shall cover: **a)** identification of the whole supply chain and forest area(s) of the supply's origin **b)** on-site inspection as appropriate corrective measures as required	NA	☐	☐
Identification of the supply chain **5.2.1** The organisation shall require, from all suppliers of "significant risk" supplies, detailed information on the whole supply chain and forest area(s) of the supply's origin.	NA	☐	☐
Identification of the supply chain **5.2.2** In cases where the supplies can be verified as "negligible risk" according to the indicators in table 1 at one step in the supply chain the organisation is not required to track the whole supply chain to the forest area, except in case of substantiated concerns, which shall be addressed as outlined in appendix 1, clause 4.	NA	☐	☐

Requirements to evaluate	Documentary evidence	Complies	N-C
Identification of the supply chain **5.2.3** The information submitted shall allow the organisation to plan and execute on-site inspections.	NA	☐	☐
On-site inspections **5.3.1** The organisation's verification programme shall include on-site inspections of suppliers delivering "significant risk" supplies. The on-site inspections can be carried out by the organisation itself (second party inspection) or by a third party on behalf of the organisation. The organisation may substitute the on-site inspection with documentation review where the documentation provides sufficient confidence in the material origin in non-controversial sources.	NA	☐	☐
On-site inspections **5.3.2** The organisation shall demonstrate that personnel carrying out inspections has sufficient knowledge and competence in the local business, cultural and social customs, and applicable treaties, conventions legislation, governance and law enforcement, relevant to the origin of "significant risk" supplies and to the risk(s) identified.	NA	☐	☐
On-site inspections **5.3.3** The organisation shall determine a sample of "significant risk" supplies from the supplier to be verified by the verification programme. Identical deliveries by the same supplier shall be considered as a single supply. The size of the annual sample shall be at least the square root of the number of "significant" risk supplies per one year: ($y=\sqrt{x}$), rounded up to the nearest whole number. Where the previous on-site inspections proved to be effective in fulfilling the objective of this document, the size of the sample may be reduced to $y=0.8\ \sqrt{x}$, rounded up to the next whole number.	NA	☐	☐
On-site inspections **5.3.4** The on-site inspections shall cover: **a)** The direct supplier and all previous suppliers in the supply chain in order to assess compliance with the supplier claims on the origin of the raw material. The forest owner / manager of the forest area of the supply origin, or any other party responsible for management activities on that forest area, in order to assess their compliance with legal requirements.	NA	☐	☐
Corrective measures **5.4.1** The organisation shall define written procedures for implementing corrective measures for noncompliance for suppliers identified by the organisation's verification programme.	NA	☐	☐
Corrective measures **5.4.2** The range of corrective measures shall be based on the scale and seriousness of the risk that forest and tree based product(s) may be from controversial sources and shall include at least one or more of the following: **a)** Clear communication of the risk identified with a request for addressing the risk identified within a specific timeline so as to ensure that forest and tree based product(s) from controversial sources is not supplied to the organisation. **b)** Requiring suppliers to define risk mitigation measures relating to compliance with legal requirements in the forest area(s) or efficiency of the information flow in the supply chain. Cancellation or suspension of any contract or order for forest and tree based product(s) until the supplier can demonstrate that appropriate risk mitigation measures have been implemented.	NA	☐	☐
No placement on the market	NA	☐	☐

Requirements to evaluate	Documentary evidence	Complies	N-C
6.1 Forest and tree based material/products from unknown sources or from controversial sources shall not be included in a PEFC product group.			
No placement on the market **6.2** Lor Where it is known to the organisation that forest and tree based materials/products not covered by the organisation's PEFC chain of custody originate in illegal sources (controversial sources, 3.7a), it shall not be placed on the market.	NA	☐	☐
No placement on the market **6.3** Where the organisation has received substantiated concerns that forest and tree based materials/products not covered by the organisation's PEFC chain of custody originate in illegal sources (controversial sources, 3.7a), it shall not be placed on the market until the concern has been resolved in accordance with clause 4 of this appendix.	NA	☐	☐

9 - Appendices

A. Audit plan
B. Audit report
C. Interview Form
D. Sending Audit Plan

10 - Proposals of the certification decision

10.1 - Limitation of the certification scope

Limitation at the level of the company
N/A

Limitation at the level of the products range
N/A

10.2 - Non-conformities raised during this audit

N°	Audit type	Grade Major/Minor	Standard references & Description	Timeline for conformance	Status Open/Closed
/	Main	/	/	/	/
/	Surveillance 1	/	/	/	/
/	Surveillance 2	/	/	/	/
/	Surveillance 3	/	/	/	/

/	Surveillance 4	/	/	/	/

Information associated with Non-conformities
No NCR from previous audit, no NCR raised during the audit.

10.3 - Proposal of conclusion about whether the candidate entity achieved or not the required level of conformance

During the audit, the organization demonstrated the traceability of certified materials/products during all processes, and that possesses technical and human resources to implement the CoC system.
The company buys certified material, traceability is demonstrated on audit. The company has good info system to cover all standard requirements. Production as storage is well organize.
Based on all that, auditor suggests maintaining certification for organization.

Complementary audit on-site	
☒ **NOT**	No complementary audit is necessary
☐ **YES**	N/A

Issued the 08. May 2023, reviewed the 02. November 2023.

PEFC Technical Reviewer (BV Cert France), **Lead Auditor,**

Rémy GABARRE **Bojan Pogorevc**

11 - Certification decision (by the technical Reviewer – BV Cert. France)

PEFC CoC certification maintenance is approved.

Appendix

PEFC PRODUCT CATEGORIES

PEFC Product Categories

Level 1	Level 2	Level 3	Examples
010000 Roundwood	010100 Sawlogs and veneer logs		
	010200 Pulpwood		
	010300 Chips and particles		Sawdust, sanding dust
	010400 Wood residues		Twigs, branches, tree tops, similars
	010500 Bark		
	010600 Other roundwood		
020000 Fuelwood and energy	020100 Fuelwood		Firewood, chips, sawdust, wood residues
	020200 Charcoal		
	020300 Pellets and brickets		
	020400 Energy		
030000 Sawnwood and treated wood	030100 Sawnwood	030101 Flitches, boules and slabs	
		030102 Solid wood boards and planks	
		030103 Beams	
		030104 Poles and piles	
		030105 Peeler cores	
		030106 Pencil slat	
		030107 Other sawnwood	
	030200 Railway sleepers / ties		
	030300 Impregnated or treated wood		
040000 Engineered wood products	040100 Cross Laminated Timber (CLT)		
	040200 Finger Jointed Lumber		
	040300 Glue Laminated Products (Glulam)		
	040400 Laminated Veneer Lumber (LVL)		
	040500 Parallel Strand Lumber (PSL)		
	040600 I-Joists / I-Beams		
	040700 Trusses & Engineered Panels		
	040800 Scantlings		
	040900 Composite board		
	041000 Other engineered wood products		

Level 1	Level 2	Level 3	Examples
050000 Wood based panels	050100 Veneer sheets		
	050200 Plywood		
	050300 Blockboard		
	050400 Panels for transportation		Container flooring
	050500 Particle board	050501 Chipboard	
		050502 OSB	
		050503 Other particle board	
	050600 Fibreboard	050601 Medium Density Fiberboard (MDF)	
		050602 High Density Fiberboard (HDF)	
		050603 Softboard and insulating board	
	050700 Cement board		
	050800 Other wood based panels		
060000 Wood manufacturers	060100 Wood packaging	060101 Packaging and crates	
		060102 Cable drums	
		060103 Pallets	
		060104 Barrels, staves and other cooperage products	
	060200 Household goods	060201 Wooden frames	
		060202 Brushes and handles	
		060203 Kitchenware and similar utensils	
		060204 Hangers and clothes pegs	
		060205 Matches	
		060206 Bathroom accessories	Toilet seats
		060207 Ladders	
		060208 Wood based insect repellent	Mosquito coil
		060209 Other household products	
	060300 Tools and turned wood	060301 Tools, DIY tools	
		060302 Toys and games	
		060303 Sport goods	
		060304 Musical instruments	
		060305 Wooden stationery	
		060306 Dowels	
		060307 Decorative objects and art	
		060308 Jewellery and accessories	
		060309 Ice cream / lolly sticks	
		060310 Other tools and turned wood	

Level 1	Level 2	Level 3	Examples
	060400 Other manufactured wood	060401 Coffins	
		060402 Others	
070000 Indoor Furniture	070100 Tables		
	070200 Chairs and stools		
	070300 Sofas and armchairs		
	070400 Benches		
	070500 Bedroom Furniture		Beds, bedsteads, headboards, bed bases
	070600 Storage systems and units		Drawer sections, wardrobes, shelves, cupboard, cabinet, bookcases
	070700 Kitchen units and worktops		
	070800 Office furniture		
	070900 Educational / Institutional furniture		
	071000 Hospital and Care sector Furniture		
	071100 Childrens Furniture		
	071200 Custom Furniture		
	071300 Furniture components		
	071400 Other furniture		
080000 Exterior products	080100 Garden Furniture / Outdoor Products	080101 Garden furniture	Tables, chairs, benches, hammocks
		080102 Playground equipment	
		080103 Decking and garden sleepers	
	080200 Lanscaping Timbers	080201 Garden sheds	
		080202 Trellis and plant support	
		080203 Fencing material	
		080204 Pergolas	
		080205 Garden storage	
	080300 Street furniture		
	080400 Other exterior products		

Level 1	Level 2	Level 3	Examples
090000 Wooden buildings and construction material	090100 General wooden buildings and constructions	090101 Wooden house building	
		090102 Other wooden building	
		090103 Wooden bridge	
		090104 Wooden ship	
		090105 Other wooden construction	
	090200 Integrated parts of wooden buildings and constructions	090201 Exterior	
		090202 Structure	
		090203 Roof	
		090204 Wall	
		090205 Floor	
		090206 Interior	
	090300 Wood material for construction	090301 Windows	
		090302 Doors	
		090303 Shingles and shakes	
		090304 Flooring	
		090305 Architectural joinery items	Mouldings, skirting boards and architraves
		090306 Engineered bridge components	
		090307 Other wood material for construction	
100000 Pulp	100100 Mechanical pulp		
	100200 Semichemical pulp		
	100300 Dissolving pulp and derivatives	100301 Cellulosic fibre from dissolving pulp	
		100302 Cellulosic yarn	
		100303 Cellulosic textiles	
		100304 Apparel	
		100305 Non-woven fabric	
		100306 Regenerated cellulose film	Cellophane
		100307 Other dissolving pulp derivatives	
	100400 Chemical pulp	100401 Unbleached sulphite pulp	
		100402 Bleached sulphite pulp	
		100403 Unbleached sulphate (kraft) pulp	
		100404 Bleached sulphate (kraft) pulp	
		100405 Fluff pulp	
	100500 Pulp from recycled material		
	100600 Other Pulp and derivatives		

Level 1	Level 2	Level 3	Examples
110000 Paper and paper board	110100 Graphic papers	110101 Newsprint paper	
		110102 Uncoated mechanical papers	Supercalendered Magazine Paper
		110103 Coated mechanical papers	
		110104 Woodfree papers (coated and uncoated)	
		110105 Paper for blank forms	
		110106 Paper for tickets	
		110107 Other graphic papers	
	110200 Printed matter	110201 Books	
		110202 Book covers	
		110203 Magazines and Newspaper	
		110204 Paper toys and games	
		110205 Marketing collateral	Brochures, flyers, business cards
		110206 Calendars, diaries and organisers	
		110207 Point-of-sales materials	Standees, danglers
		110208 Other printed matter	
	110300 Household and sanitary paper	110301 Tissues products	
		110302 Toilet paper / bathroom tissue	
		110303 Greaseproof paper for baking	
		110304 Kitchen paper	
		110305 Tablecloths and napkins	
		110306 Paper dinnerware	
		110307 Sanitary products	Tampons, towels, diapers
		110308 Medical supplies	Masks, paper gowns
		110309 Wet wipes	
		110310 Other household and sanitary paper	
	110400 Packaging materials	110401 Case materials and corrugated and Solid Fiber Box	
		110402 Cartonboard, Folding boxboards	
		110403 Wrapping papers	Kraft, grease paper, gift wrapping
		110404 Sacks and Paper bags	
		110405 Food and beverages packaging	
		110406 Multipack holders	
		110407 Flexible paper packaging	
		110408 Paper trays, containers, cups	
		110409 Shredded paper	
		110410 Egg boxes and similar	
		110411 Other papers mainly for packaging	

Level 1	Level 2	Level 3	Examples
	110500 Stationery products	110501 Notebooks	
		110502 Pads	
		110503 File folders	
		110504 Rolled thermal paper	
		110505 Post and greeting cards	
		110506 Envelopes	
		110507 Gummed papers	
		110508 Adhesive labels	
		110509 Postage stamps	
		110510 Other stationary products	
	110600 Other paper and paperboard	110601 Cigarette paper	
		110602 Envelope paper	
		110603 Filter paper	
		110604 Insulating paper	
		110605 Impregnated paper	
		110606 Wallpaper and wallpaper base	
	110700 Other converted paper products		
120000 Non-wood products	120100 Cork and cork products	120101 Natural cork, raw or boiled	
		120102 Cork stoppers	Natural, technical, colmated, agglomerated, bartop cork, sparkling wine and champagne cork stoppers
		120103 Cork disks	
		120104 Rolls and panels of compressed cork	
		120105 Cork particles	Granules, dust
		120106 Cork for construction	Floors, doors, buildings, and their parts
		120107 Other articles of cork	
	120200 Rubber / Latex	120201 Natural rubber	
		120202 Tyres	
		120203 Foam	
		120204 Gloves	
		120205 Rubber footwear	
		120206 Other rubber products	

Level 1	Level 2	Level 3	Examples
	120400 Resins and its derivatives		
	120500 Essential oils		
	120600 Rattan and other natural fibers	120601 Natural	
		120602 Products	
	120700 Plants and their parts		
	120800 Chemical, medicinal and cosmetic products		
	120900 Other non-wood products		
130000 Other products			