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AUDIT REPORT

Audited Organization

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Certificate

Certificate type	<input checked="" type="checkbox"/> Single	<input type="checkbox"/> Multiple FMU	<input type="checkbox"/> Group	<input type="checkbox"/> SLIMF Group
Issue date	11.07.2018	Expire date	10. 07. 2023	
FSC FM/COC certificate number	GFA-FM/COC-002384			
FSC License Code	FSC-C-C109614			
National FSC FM Standard for	Country	Cambodia	Version	1.0
GFA Interim Standard for Forest Stewardship in	Country		Version	
Further standards	Requirements for the use of FSC-Trademarks FSC-STD-50-001 V2-0			

Date, Audit Type, Auditor/s

Audit type	3 Surveillance Audit / hybrid audit
Audit date	01 – 03.12.2022
Report date	28.01.2022
Lead auditor	Miguel Serrão Qualification: M.Sc. Forestry, International FSC FM/COC and COC Lead Auditor since 2012, GFA FM/COC Lead Auditor since 2018
Other auditors /experts	Nith CHHIN Qualification: translator/local expert

Disclaimer:

This report is confidential and will only be given to the respective audit team, to the contact person of the customer and the GFA office in Hamburg. According to FSC accreditation requirements, GFA is obliged to pass on reports upon requests to FSC Global Development GmbH and Accreditation Services International GmbH.

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1 SCOPE OF CERTIFICATION

Geographic location:	Latitude:	S 104 ° 08'		
	Longitude:	E 11 ° 31'		
Forest zone:	boreal	temperate	subtropical	tropical
	X			
Forest Type:	Natural	Plantation	Semi-natural and mixed plantation & natural forest	
	X			
Tenure management:	Public/State	Community	Private	
	X			
Tenure ownership:	Public/State	Community	Private	
	X			
Other characteristics of organization	Indigenous	Community	Concession	
	X			
	Small producer (SLIMF)		Low intensity management of forests (SLIMF)	
Certified forest area:	Total area in ha:		Total number of FMUs :	
	7,896.11		1	
FMU numbers per size class:	<100 ha	100-1000 ha	1000-10.000 ha	> 10.000 ha
	FMUs	FMUs	1 FMUs	FMUs
Number of group members per size class:	<100 ha	100-1000 ha	1000-10.000 ha	> 10.000 ha
	FMUs	FMUs	FMUs	FMUs
AAF Class	Natural forest - Boreal:	ha	Plantations:	6,622.76 ha
	SLIMF Boreal:	ha	SLIMF Plantations:	ha
	Natural forest - Conservation:	1273,35ha	Natural forest - Temperate:	ha
	SLIMF Conservation:	ha	SLIMF Temperate:	ha
	Natural forest - Community:	ha	Natural forest - Tropical:	ha
	SLIMF Community:	ha	SLIMF Tropical:	ha
Scope of certification:	Forest management and trade of		Roundwood (logs)	
Nr.	Product type(s)	Level	Main output category	Species (Scientific names)
1	Roundwood (logs)	W1.1	FSC 100%	<i>Tectona grandis</i> <i>Eucalyptus hybrid (E. urophylla x E. Camadulensis)</i> <i>Acacia hybrid (A. mangium x A. auriculiformis)</i> <i>Khaya senegalensis</i>
Acc. to FSC Product Classification (FSC-STD-40-004 a)				

2 CHANGES SINCE LAST EVALUATION

2.1 Changes of scope

Description of changes since last audit in accordance to FSC-STD-20-007-a (Chapters "Scope of Certification", "Description of the area under the scope of certification" and "Forest operation" in main evaluation audit report):

No changes since the last audit, besides a slight difference in the conservation area (- 28,58 ha) due to field mapping delimiting verification to consolidate geographic information.

2.2 Accidents in forest work since the last audit

No serious/fatal accidents occurred.

2.3 Use of pesticides since the last audit (if applicable)

Name of the Pesticides	Reason for application	Applied quantity (in kg/ha or l/ha)	Frequency of use
Glyphosate 480 CAS 1071-83-6	Field operation / weeding	1309 l 375,01ha	<input type="checkbox"/> permanent <input checked="" type="checkbox"/> occasional
Imaolorpide CAS 138261-41-3	Insecticide to control defoliator attacks (<i>Hyblaea Puera</i>)	1398 kg 745,38ha	<input type="checkbox"/> permanent <input checked="" type="checkbox"/> occasional

The requirements of FSC in relation with the application of pesticides (FSC-POL-30-001) are fulfilled: No. **Minor CAR 2020-03**

3 EVALUATION PROCESS (SURVEILLANCE AUDITS)

3.1 Standards used

See Chapter „Scope of Certification“.

Explanation of any relevant modifications of the FSC Standard used in previous evaluations:

The new standard for the Kingdom of Cambodia - FSC-STD-KHM-01-2020 V1.0, besides a revised arrangement of the criteria and indicators aligned with the FSC Principles and Criteria Version 5-2, and according with the respective IGI (FSC-STD-60-004 V2-0), introduced some indicators focused on:

- 1 – Legal competences of the organization and of the issuing authority.
 - anti-bribery and anti-corruption commitment and measurements
 - publicly available commitment with long term to adhere to the FSC P&C
- 2.2 – Fair and just payment of workers
 - Measures against gender discrimination and sexual harassment
 - A dispute resolution process, developed through culturally appropriate engagement with workers
- 3 – strengthening of indigenous peoples rights
 - Free Previous and Informed Consent
- 4 - Culturally appropriate engagement with the local communities
 - A dispute resolution process, developed through culturally appropriate engagement with communities.
 - Recognition and compensation of the intellectual rights of local communities used by the organization
- 6 - Introduction of Best Available Information concept
 - Impact assessment from the stand to landscape level
 - Some generic requirements
 - Representative sample areas
 - Restoration requirement
 - 10 % rule (RSA and conservation area network)
- 7- Policies (vision and values) required
 - Specific, operational management objectives required
 - Verifiable targets
 - Culturally appropriate engagement
 - Affected vs interested stakeholders
- 8 – Monitoring the achievement of the verifiable targets
 - Required documented monitoring
 - Regular revision and adaptation
- 10.7 – Requirements emerging from the implementation of the FSC Pesticides Policy (FSC-POL-30-001 V3.0)
 - Some generic requirements

FSC Pesticides Policy (FSC-POL-30-001 V3.0), introduce required generalized ESRA for the use of chemicals

3.2 Sampling and Field Audit

3.2.1 List of FMUs selected for evaluation

According to the procedures for sampling as stated in the GFA Auditors Handbook and according to FSC-STD-20-007 the following FMUs were selected for field visits:

List of selected FMUs:

Not applicable, single FMU

3.2.2 Overall schedule with dates (for each FMU)

The 2021 2nd surveillance audit was carried out as a hybrid audit due to the COVID-19 pandemic situation. Initially it was scheduled as an on-site audit to occur in late June 2021. Due to the pandemic situation, a decision to postpone the audit for a few weeks was taken in agreement with GFA and the client. Considering the evolution of the situation in Cambodia the audit was postponed to July/August. However, considering that the evolution of the situation in Cambodia did not improve and the FSC derogation for the transition to the new standard for Cambodia, the audit was delayed to December.

The audit was conducted as hybrid audit in line with FSC-DER-2020-001 Covid 19. On site auditing was not possible due to travel restrictions implemented by the government of Kingdom of Cambodia. According to FSC-DER-2020-001 this surveillance audit can be conducted in a hybrid mode, since based in GFA assessment of the scale, intensity and risk of the Organization's activities it is concluded that a hybrid audit can credibly be conducted. There are no conditions that prevent a hybrid audit include:

- Main audits (initial and recertification audits)
- High risk certification areas.
- Open major CARs that require on-site verification (no CARs issued in the last audit)
- No mismatches in sales (in fact, no FSC sold in the audited period)
- Current integrity investigations conducted by FSC International involving the client
- Unresolved complaints.

See also "Explanation of the replacement of on-site audits with hybrid audits during the COVID 19 coronavirus crisis" at:

https://www.gfa-cert.com/wp-content/uploads/2020/03/PSP_COVID19_Policy_g.pdf

See also "Risk assessment of GFA Certification GmbH regarding the possibilities of replacing on-site audits with remote audits based on the coronavirus COVID 19" at:

https://www.gfa-cert.com/wp-content/uploads/2020/04/Results_Risk_Analysis_Desk_Audits-5.pdf

See in 14.1 details on performing the remote audit.

The guidelines and rules of GFA procedure for hybrid desk audits (SSP_PRO_DeskAudits_1.10) were taken into account. The samples of the audit were selected by the auditor on the basis of the action overviews prepared by the certificate holder, the responsible for the management system.

The documents were verified by video conference, document sharing and orally interviews with various contacts and stakeholders, made by a GFA local expert/auditor. Minutes of all the interviews carried on have been drawn up and are available at GFA. Technology / Software used in this process: MS Teams platform and Dropbox. Images taken of the sites pre-selected by the auditor, as well as online video imagery where internet signal was strong enough to make a viable connection, were captured with permission of intervenient.

Date	Location	Thematic priorities on-site-audits	Remarks/Participants
01.12.2021	Office of GT Phnom Penh (hybrid)	Opening meeting: <ul style="list-style-type: none"> • Introduction to and explanation of the audit process • Clarification of scope of certification • Preparing the audit in detail 	Lina Hong (Operational Manager) Miguel Serrão (GFA-Lead Auditor) Nith Chhin (GFA- Translator /Local expert)
		Document Review and Checklist	Lina Hong (Operational Manager) Miguel Serrão (GFA-Lead Auditor) Nith Chhin (GFA- Translator /Local expert)
02.12.2021	Forest concession	Site visit - Field operations Thinning	Miguel Serrão (GFA-Lead Auditor)

Date	Location	Thematic priorities on-site-audits	Remarks/Participants
	Phnom Srouch and Aural Districts (Kampong Speu Province)	Plantation plots (teak) Road maintenance Buffer zone Conservation area Nursery visit: Plant production Use, records and storage of Chemicals Health and safety Interviews with workers Workshop visit: Hazardous products storage and handling Health and safety PPE use	On site Lina Hong (Operational Manager) Cheat Vichet (Forest Manager) Vung Vantha (Site manager) Nith Chhin (GFA-Local Translator)
		Workers interview	Nith Chhin (GFA- Translator /Local expert)
	n.a.	Stakeholder consultation – Interview with villager	Nith Chhin (GFA- Translator /Local expert)
	n.a.	Stakeholder consultation – Interview with Deputy village chief	Nith Chhin (GFA- Translator /Local expert)
03.12.2021	n.a.	Stakeholder consultation – Interview with forest ranger	Nith Chhin (GFA- Translator /Local expert)
	n.a.	Stakeholder consultation -Interview with Forest Services responsible	Nith Chhin (GFA- Translator /Local expert)
	Office of GT Phnom Penh (hybrid)	Document review Staff interviews	Lina Hong (Operational Manager) Miguel Serrão (GFA-Lead Auditor) Nith Chhin (GFA-Local Translator)
		Final document review Closing meeting:	Lina Hong (Operational Manager) Miguel Serrão (GFA-Lead Auditor) Nith Chhin (GFA-Local Translator)

3.2.3 Total of man-days required for the audit

	Pre-evaluation	Main audit	Surveillance audit M1	Surveillance audit M2	Surveillance audit M3
Stakeholder consultation		0.75	0.40	0.40	0.40
Document review		0.75	0.50	0.50	0.50
Field Audit		9	9	9	9
Report preparation		1.75	1.25	1.25	1.25
TOTAL (in working days)		12.25	11.15	11.15	11.15

3.2.4 Surveillance audit plan for the Forest Management Enterprise

Audit type	Date of evaluation	Audit duration in days	Sites/member FMU	Main focus
Main audit	2018 / 04	12.25	1/1	Detailed document and field check of compliance of forest management operations with applicable FSC standards
Surveillance 1	2019 / 04	11.15	1/1	P4, P6 and P10
Surveillance 2	2020 / 07	11.15	1/1	Desk audit P1, P2, P4 (CAR and observation closure), P6, P7
Surveillance 3	2021 / 12	11.15	1/1	Hybrid audit P1, P2, P4 (CAR and observation closure), P6, P7
Surveillance 4	20 / Month			

3.3 Consultation with stakeholders / comments / complaints

During the audit, stakeholders may also be contacted and interviewed by the audit team.

The following stakeholders have been contacted/interviewed:

- 3 Workers
- 1 villager
- 1 village leaders
- 3 Public administration

Due to COVID19 pandemic some of the stakeholders planned to be interviewed turn out to be unavailable.

The interviewed stakeholders did not submit comments requiring a formal reply within the framework of this audit report.

Principles & Criteria	Stakeholder Comments	Answers
Principle 1	No comments	n.a
Principle 2	No comments	n.a
Principle 3	No comments	n.a
Principle 4	Comments on GT providing job opportunities and compensation actions Some complaints in the timing for road repair	GT promotes local employment and provide compensation from damages due to its activities GT repairs road damaged but occurrence of recent heavy rains delayed its implementation
Principle 5	Local public administration appreciates the management activities implemented by GT	n.a.
Principle 6	No comments	n.a.
Principle 7	No comments	n.a.
Principle 8	No comments	n.a.
Principle 9	No comments	n.a.
Principle 10	No comments	n.a.

4 RESULTS OF THE AUDIT

4.1 Findings based on the Principles and Criteria of FSC

The evaluation of forest management enterprises is based on indicators. Each identified non-compliance results in a Corrective Action Request (See also chapter “Corrective Action Requests (CARs)”). The table below presents the summarized findings by FSC Criteria and an indication whether or not the observed level of performance on the level of criteria is considered to comply with the requirements of the standards.

In case of group certification, the findings refer to all evaluated FMUs unless specified otherwise.

A detailed listing of the findings of the audit and field visits on indicator level can be found in the check-list(s) associated to the report (not part of the publicly available summary of the audit report available at www.info.fsc.org).

Version 5.2 of FSC Principles and Criteria

Principle #1: Compliance with Laws		Result / CARs
1.1	The Organization shall be a legally defined entity with clear, documented and unchallenged legal registration, with written authorization from the legally competent authority for specific activities.	Pass
1.2	The Organization shall demonstrate that the legal status of the Management Unit, including tenure and use rights, and its boundaries, are clearly defined.	Not audited
1.3	The Organization shall have legal rights to operate in the Management Unit, which fit the legal status of The Organization and of the Management Unit, and shall comply with the associated legal obligations in applicable national and local laws and regulations and administrative requirements. The legal rights shall provide for harvest of products and/or supply of ecosystem services from within the Management Unit. The Organization shall pay the legally prescribed charges associated with such rights and obligations.	Not audited
1.4	The Organization shall develop and implement measures, and/or shall engage with regulatory agencies, to systematically protect the Management Unit from unauthorized or illegal resource use, settlement and other illegal activities.	Pass
1.5	The Organization shall comply with the applicable national laws, local laws, ratified international conventions and obligatory codes of practice, relating to the transportation and trade of forest products within and from the Management Unit, and/or up to the point of first sale.	Not audited
1.6	The Organization shall identify, prevent and resolve disputes over issues of statutory or customary law, which can be settled out of court in a timely manner, through engagement with affected stakeholders.	Pass
1.7	The Organization shall publicize a commitment not to offer or receive bribes in money or any other form of corruption, and shall comply with anti-corruption legislation where this exists. In the absence of anti-corruption legislation, The Organization shall implement other anti-corruption measures proportionate to the scale and intensity of management activities and the risk of corruption.	Pass
1.8	The Organization shall demonstrate a long-term commitment to adhere to the FSC Principles and Criteria in the Management Unit and to related FSC Policies and Standards. A statement of this commitment shall be contained in a publicly available document made freely available.	Pass
Principle #2: Workers Rights and Employment Conditions		
2.1	The Organization shall uphold the principles and rights at work as defined in the ILO Declaration on Fundamental Principles and Rights at Work (1998) based on the eight ILO Core Labour Conventions.	Pass
2.2	The Organization shall promote gender equality in employment practices, training opportunities, awarding of contracts, processes of engagement and management activities.	Pass

		Observation 2021-01
2.3	The Organization shall implement health and safety practices to protect workers from occupational safety and health hazards. These practices shall, proportionate to scale, intensity and risk of management activities, meet or exceed the recommendations of the ILO Code of Practice on Safety and Health in Forestry Work.	Minor CAR 2021-01
2.4	The Organization shall pay wages that meet or exceed minimum forest industry standards or other recognized forest industry wage agreements or living wages, where these are higher than the legal minimum wages. When none of these exist, The Organization shall through engagement with workers develop mechanisms for determining living wages.	Pass
2.5	The Organization shall demonstrate that workers have job-specific training and supervision to safely and effectively implement the management plan and all management activities.	Pass
2.6	The Organization through engagement with workers shall have mechanisms for resolving grievances and for providing fair compensation to workers for loss or damage to property, occupational diseases, or occupational injuries sustained while working for The Organization.	Pass
Principle #3: Indigenous Peoples' Rights		
3.1	The Organization shall identify the Indigenous Peoples that exist within the Management Unit or are affected by management activities. The Organization shall then, through engagement with these Indigenous Peoples, identify their rights of tenure, their rights of access to and use of forest resources and ecosystem services, their customary rights and legal rights and obligations, that apply within the Management Unit. The Organization shall also identify areas where these rights are contested.	Not audited
3.2	The Organization shall recognize and uphold the legal and customary rights of Indigenous Peoples to maintain control over management activities within or related to the Management Unit to the extent necessary to protect their rights, resources and lands and territories. Delegation by Indigenous Peoples of control over management activities to third parties requires Free, Prior and Informed Consent.	Not audited
3.3	In the event of delegation of control over management activities, a binding agreement between The Organization and the Indigenous Peoples shall be concluded through Free, Prior and Informed Consent. The agreement shall define its duration, provisions for renegotiation, renewal, termination, economic conditions and other terms and conditions. The agreement shall make provision for monitoring by Indigenous Peoples of The Organization's compliance with its terms and conditions.	Not audited
3.4	The Organization shall recognize and uphold the rights, customs and culture of Indigenous Peoples as defined in the United Nations Declaration on the Rights of Indigenous Peoples (2007) and ILO Convention 169 (1989).	Not audited
3.5	The Organization, through engagement with Indigenous Peoples, shall identify sites which are of special cultural, ecological, economic, religious or spiritual significance and for which these Indigenous Peoples hold legal or customary rights. These sites shall be recognized by The Organization and their management, and/or protection shall be agreed through engagement with these Indigenous Peoples.	Not audited
3.6	The Organization shall uphold the right of Indigenous Peoples to protect and utilize their traditional knowledge and shall compensate Indigenous Peoples for the utilization of such knowledge and their intellectual property. A binding agreement as per Criterion 3.3 shall be concluded between The Organization and the Indigenous Peoples for such utilization through Free, Prior and Informed Consent before utilization takes place and shall be consistent with the protection of intellectual property rights.	Not audited
Principle #4: Community Relations		
4.1	The Organization shall identify the local communities that exist within the Management Unit and those that are affected by management activities. The Organization shall then, through engagement with these local communities, identify their rights of tenure, their rights of access to and use of forest resources and ecosystem services, their customary rights and legal rights and obligations, that apply within the Management Unit.	Pass
4.2	The Organization shall recognize and uphold the legal and customary rights of local communities to maintain control over management activities within or related to the Management Unit to the extent necessary to protect their rights, resources, lands and territories. Delegation by local communities of control over management activities to third parties requires Free, Prior and Informed Consent.	Pass

4.3	The Organization shall provide reasonable opportunities for employment, training and other services to local communities, contractors and suppliers proportionate to scale and intensity of its management activities.	Pass
4.4	The Organization shall implement additional activities, through engagement with local communities, that contribute to their social and economic development, proportionate to the scale, intensity and socio-economic impact of its management activities.	Pass
4.5	The Organization, through engagement with local communities, shall take action to identify, avoid and mitigate significant negative social, environmental and economic impacts of its management activities on affected communities. The action taken shall be proportionate to the scale, intensity and risk of those activities and negative impacts.	Pass Observation 2021-02
4.6	The Organization, through engagement with local communities, shall have mechanisms for resolving grievances and providing fair compensation to local communities and individuals with regard to the impacts of management activities of The Organization.	Pass
4.7	The Organization, through engagement with local communities, shall identify sites which are of special cultural, ecological, economic, religious or spiritual significance, and for which these local communities hold legal or customary rights. These sites shall be recognized by The Organization, and their management and/or protection shall be agreed through engagement with these local communities.	Pass
4.8	The Organization shall uphold the right of local communities to protect and utilize their traditional knowledge and shall compensate local communities for the utilization of such knowledge and their intellectual property. A binding agreement as per Criterion 3.3 shall be concluded between The Organization and the local communities for such utilization through Free, Prior and Informed Consent before utilization takes place, and shall be consistent with the protection of intellectual property rights.	Pass
Principle #5: Benefits from the Forest		
5.1	The Organization shall identify, produce, or enable the production of, diversified benefits and/or products, based on the range of resources and ecosystem services existing in the Management Unit in order to strengthen and diversify the local economy proportionate to the scale and intensity of management activities.	Pass
5.2	The Organization shall normally harvest products and services from the Management Unit at or below a level which can be permanently sustained.	Pass
5.3	The Organization shall demonstrate that the positive and negative externalities of operation are included in the management plan.	Pass
5.4	The Organization shall use local processing, local services, and local value adding to meet the requirements of The Organization where these are available, proportionate to scale, intensity and risk. If these are not locally available, The Organization shall make reasonable attempts to help establish these services.	Not audited
5.5	The Organization shall demonstrate through its planning and expenditures proportionate to scale, intensity and risk, its commitment to long-term economic viability.	Pass
Principle #6: Environmental Values and Impacts		
6.1	The Organization shall assess environmental values in the Management Unit and those values outside the Management Unit potentially affected by management activities. This assessment shall be undertaken with a level of detail, scale and frequency that is proportionate to the scale, intensity and risk of management activities, and is sufficient for the purpose of deciding the necessary conservation measures, and for detecting and monitoring possible negative impacts of those activities.	Pass
6.2	Prior to the start of site-disturbing activities, The Organization shall identify and assess the scale, intensity and risk of potential impacts of management activities on the identified environmental values.	Not audited
6.3	The Organization shall identify and implement effective actions to prevent negative impacts of management activities on the environmental values, and to mitigate and repair those that occur, proportionate to the scale, intensity and risk of these impacts.	Not audited
6.4	The Organization shall protect rare species and threatened species and their habitats in the Management Unit through conservation zones, protection areas, connectivity and/or (where necessary) other direct measures for their survival and viability. These measures shall be proportionate to the scale, intensity and risk of management activities and to the conservation status and ecological requirements of the rare and threatened species. The Organization shall take into account the geographic range and ecological requirements of	Pass

	rare and threatened species beyond the boundary of the Management Unit, when determining the measures to be taken inside the Management Unit.	
6.5	The Organization shall identify and protect representative sample areas of native ecosystems and/ or restore them to more natural conditions. Where representative sample areas do not exist or are insufficient, The Organization shall restore a proportion of the Management Unit to more natural conditions. The size of the areas and the measures taken for their protection or restoration, including within plantations, shall be proportionate to the conservation status and value of the ecosystems at the landscape level, and the scale, intensity and risk of management activities.	Pass
6.6	The Organization shall effectively maintain the continued existence of naturally occurring native species and genotypes, and prevent losses of biological diversity, especially through habitat management in the Management Unit. The Organization shall demonstrate that effective measures are in place to manage and control hunting, fishing, trapping and collecting.	Pass
6.7	The Organization shall protect or restore natural water courses, water bodies, riparian zones and their connectivity. The Organization shall avoid negative impacts on water quality and quantity and mitigate and remedy those that occur.	Pass
6.8	The Organization shall manage the landscape in the Management Unit to maintain and/or restore a varying mosaic of species, sizes, ages, spatial scales and regeneration cycles appropriate for the landscape values in that region, and for enhancing environmental and economic resilience.	Not audited
6.9	The Organization shall not convert natural forest to plantations, nor natural forests or plantations on sites directly converted from natural forest to non-forest land use, except when the conversion: a) affects a very limited portion of the area of the Management Unit, and b) will produce clear, substantial, additional, secure long-term conservation benefits in the Management Unit, and c) does not damage or threaten High Conservation Values, nor any sites or resources necessary to maintain or enhance those High Conservation Values.	Pass
6.10	Management Units containing plantations that were established on areas converted from natural forest after November 1994 shall not qualify for certification, except where: a) clear and sufficient evidence is provided that The Organization was not directly or indirectly responsible for the conversion, or b) the conversion affected a very limited portion of the area of the Management Unit and is producing clear, substantial, additional, secure long term conservation benefits in the Management Unit.	Not audited
Principle #7: Management Planning		
7.1	The Organization shall, proportionate to scale, intensity and risk of its management activities, set policies (visions and values) and objectives for management, which are environmentally sound, socially beneficial and economically viable. Summaries of these policies and objectives shall be incorporated into the management plan, and publicized.	Pass
7.2	The Organization shall have and implement a management plan for the Management Unit which is fully consistent with the policies and objectives as established according to Criterion 7.1. The management plan shall describe the natural resources that exist in the Management Unit and explain how the plan will meet the FSC certification requirements. The management plan shall cover forest management planning and social management planning proportionate to scale, intensity and risk of the planned activities.	Minor CAR 2020-01
7.3	The management plan shall include verifiable targets by which progress towards each of the prescribed management objectives can be assessed.	Pass
7.4	The Organization shall update and revise periodically the management planning and procedural documentation to incorporate the results of monitoring and evaluation, stakeholder engagement or new scientific and technical information, as well as to respond to changing environmental, social and economic circumstances.	Pass
7.5	The Organization shall make publicly available a summary of the management plan free of charge. Excluding confidential information, other relevant components of the management plan shall be made available to affected stakeholders on request, and at cost of reproduction and handling.	Pass
7.6	The Organization shall, proportionate to scale, intensity and risk of management activities, proactively and transparently engage affected stakeholders in its management planning and monitoring processes, and shall engage interested stakeholders on request.	Pass
Principle #8: Monitoring and Assessment		

8.1	The Organization shall monitor the implementation of its management plan, including its policies and objectives, its progress with the activities planned, and the achievement of its verifiable targets.	Not audited
8.2	The Organization shall monitor and evaluate the environmental and social impacts of the activities carried out in the Management Unit, and changes in its environmental condition.	Not audited
8.3	The Organization shall analyze the results of monitoring and evaluation and feed the outcomes of this analysis back into the planning process.	Not audited
8.4	The Organization shall make publicly available a summary of the results of monitoring free of charge, excluding confidential information.	Minor CAR 2021-02
8.5	The Organization shall have and implement a tracking and tracing system proportionate to scale, intensity and risk of its management activities, for demonstrating the source and volume in proportion to projected output for each year, of all products from the Management Unit that are marketed as FSC certified.	Pass Observation 2021-03
Principle #9: High Conservation Values		
9.1	<p>The Organization, through engagement with affected stakeholders, interested stakeholders and other means and sources, shall assess and record the presence and status of the following High Conservation Values in the Management Unit, proportionate to the scale, intensity and risk of impacts of management activities, and likelihood of the occurrence of the High Conservation Values:</p> <p>HCV 1 - Species diversity. Concentrations of biological diversity including endemic species, and rare, threatened or endangered species, that are significant at global, regional or national levels.</p> <p>HCV 2 - Landscape-level ecosystems and mosaics. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance.</p> <p>HCV 3 - Ecosystems and habitats. Rare, threatened, or endangered ecosystems, habitats or refugia.</p> <p>HCV 4 - Critical ecosystem services. Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes.</p> <p>HCV 5 - Community needs. Sites and resources fundamental for satisfying the basic necessities of local communities or Indigenous Peoples (for livelihoods, health, nutrition, water, etc.), identified through engagement with these communities or Indigenous Peoples.</p> <p>HCV 6 - Cultural values. Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or Indigenous Peoples, identified through engagement with these local communities or Indigenous Peoples</p>	Pass
9.2	The Organization shall develop effective strategies that maintain and/or enhance the identified High Conservation Values, through engagement with affected stakeholders, interested stakeholders and experts.	Not audited
9.3	The Organization shall implement strategies and actions that maintain and/or enhance the identified High Conservation Values. These strategies and actions shall implement the precautionary approach and be proportionate to the scale, intensity and risk of management activities.	Not audited
9.4	The Organization shall demonstrate that periodic monitoring is carried out to assess changes in the status of High Conservation Values, and shall adapt its management strategies to ensure their effective protection. The monitoring shall be proportionate to the scale, intensity and risk of management activities, and shall include engagement with affected stakeholders, interested stakeholders and experts.	Not audited
Principle #10: Implementation of Management Activities		
10.1	After harvest or in accordance with the management plan, The Organization shall, by natural or artificial regeneration methods, regenerate vegetation cover in a timely fashion to pre-harvesting or more natural conditions.	Not audited
10.2	The Organization shall use species for regeneration that are ecologically well adapted to the site and to the management objectives. The Organization shall use native species and	Not audited

	local genotypes for regeneration, unless there is clear and convincing justification for using others.	
10.3	The Organization shall only use alien species when knowledge and/or experience have shown that any invasive impacts can be controlled and effective mitigation measures are in place.	Pass
10.4	The Organization shall not use genetically modified organisms in the Management Unit.	Not audited
10.5	The Organization shall use silvicultural practices that are ecologically appropriate for the vegetation, species, sites and management objectives.	Pass
10.6	The Organization shall minimize or avoid the use of fertilizers. When fertilizers are used, The Organization shall demonstrate that the use is equally or more ecologically and economically beneficial than the use of silvicultural systems that do not require fertilizers, and prevent, mitigate, and/ or repair damage to environmental values, including soils.	Pass
10.7	The Organization shall use integrated pest management and silviculture systems which avoid, or aim at eliminating, the use of chemical pesticides. The Organization shall not use any chemical pesticides prohibited by FSC policy. When pesticides are used, The Organization shall prevent, mitigate, and / or repair damage to environmental values and human health.	Minor CAR 2021-03
10.8	The Organization shall minimize, monitor and strictly control the use of biological control agents in accordance with internationally accepted scientific protocols. When biological control agents are used, The Organization shall prevent, mitigate, and/or repair damage to environmental values.	Pass
10.9	The Organization shall assess risks and implement activities that reduce potential negative impacts from natural hazards proportionate to scale, intensity, and risk.	Minor CAR 2021-04
10.10	The Organization shall manage infrastructural development, transport activities and silviculture so that water resources and soils are protected, and disturbance of and damage to rare and threatened species, habitats, ecosystems and landscape values are prevented, mitigated and/or repaired.	Pass
10.11	The Organization shall manage activities associated with harvesting and extraction of timber and non-timber forest products so that environmental values are conserved, merchantable waste is reduced, and damage to other products and services is avoided.	Pass
10.12	The Organization shall dispose of waste materials in an environmentally appropriate manner.	Not audited

4.2 Occurred difficulties during assessment

Description of issues that were hard to assess, for example, because of contradictory evidence or difficulty in interpreting the standard(s) in the field, and explanation of the conclusion reached:

No issues identified

4.3 Chain of Custody

4.3.1 Integrated processing or trading activities

Integrated processing or trading associated with the forest management enterprise must be inspected for compliance with the appropriate COC standard with a separate report required.

Integrated processing facilities or trading activities of wood from other sources are included in the scope:

No.

4.3.2 Tracking, tracing and identification of certified products

A description of the internal chain-of-custody (COC) is necessary, since timber is sold from specific landings and/ or transported over longer distances, where a mix with products from non-certified sources might be possible. This applies especially in cases, where not all the forest areas in which the certificate holder is involved are included in the scope of certification (see "Chapter Description of the area included in the scope of certification").

All area of Grandis Timber is certified however the following applied control system ensures from the start that there is no risk of mixture of timber:

- Harvest compartments according to plan/budget.
- Plan the harvesting operation for each compartment and measure the volume to be delivered for each commodity.
- Harvesting should not exceed delivery
- Start by opening roads and depot areas to prevent damage to vehicles by trees.
- Felling will be directional in a herringbone fashion. Chainsaw operators will work at least two tree heights apart from each other.
- Timber will be cross-cut infield and stacked on extraction routes every 20m apart
- Stack brush at least 10m away from the road and then every 20m intervals at right angles to the slope to prevent erosion.
- Extraction routes will be following contour lines.
- Extraction routes will be closed with brush to prevent erosion.
- Timber will be stacked on depot for sale or longhaul to markets
- No vehicles will be allowed to stand on roadways to be loaded.
- Harvesting supervisor
 - Mark out the harvesting plan infield in conjunction with GIS including:
 - Felling direction
 - Extraction routes
 - Infield stacking areas
 - Depot areas
 - Training of contractor and contract personal
 - Measure compliance to SOP and plan and reporting non-compliance.
 - Measure volumes generated to enable payment
 - Arrange transport equal to volumes generated.
 - No timber to be stacked in drains or culverts

The following applied marking system allows products from the certified forest area to be reliably identified as such at the final point specified, where the certified forest source can be claimed:

A transportation order for each truck is issued and signed by the Forest Manager and accepted by the truck driver, stating the compartment number, truck registration number, date of loading, and volume of logs.

Definition of a final point, where the certified forest source can be claimed:

X	Wayside of forest roads
	Log yards
	Train station
	Landing
	Depot
X	Other: Factory receipt surveying

Taking into account the applied internal COC, the risk of products from non-certified sources (including any areas specifically excluded from the scope of the certificate) being mixed with products from the forest area evaluated is considered low.

4.3.3 Balance of sold FSC products

Products sold with FSC Claim (only recertification and surveillance audits): No,

An annual volume balance of sold products specifying product type, species and quantity has been provided by the forest management enterprise. In case of group certification the volumes are specified for each member: Yes (only timber from thinning sold as non-certified product)

Overview on products sold as FSC certified since the last audit

Product Type (Nr.)*	Species (scientific name)	Amount in m ³	Comments
			-

4.3.4 Invoicing for FSC certified products

The following elements are included in all trading documents having to do with FSC certified material sold as FSC certified and thus in compliance with the applicable FSC COC requirements:

Certificate registration code (GFA-FM/COC-002384): n.a.

FSC 100%” claim: n.a.

4.4 FSC trademark use

The company shall submit any planned FSC trademark use to GFA via the GFA Customer Service Portal available at www.gfa-cert.com for approval prior to publishing, printing and distribution. The FSC trademarks are used for

	Segregation
	Invoices, delivery documents
	Stationary
	Business cards
X	Web page
X	Others: email signature
	Segregation

All FSC trademark use complies with FSC trademark standards and all GFA trademark approvals are obtained and documented: yes

5 STRENGTHS & IMPROVEMENTS SINCE LAST AUDIT

As main strength points for the forest enterprise / the group are recognized:

- Staff competence and commitment with certification
- The control system and GIS
- Very good technical capacity
- Rigor and professionalism in treating previous CAR

6 CORRECTIVE ACTION REQUESTS (CARS)

According to the importance of the non-compliances with respect to scale and intensity of the forest operation, the corrective action requests are classified as Minor or Major.

„**Major Corrective Action Requests**“ (**Major CARs**) result from fundamental failures to achieve the objective of the relevant FSC requirements. Adequate corrective action needs to be implemented by the organization before a certificate can be issued or re-issued. If Major CARs are not complied with within the timeframe existing certificates shall be suspended according to the accredited FSC system.

„**Minor Corrective Action Requests**“ (**Minor CARs**) result from failures to achieve the objective of the relevant FSC requirements which are not considered to be fundamental. They do not inhibit the issuing or re-issuing of the certificate but adequate corrective actions needs to be implemented until the next surveillance audit. Otherwise Minor CARs are upgraded to Major CARs automatically. Repeated disregard leads to a suspension of the certificate

“**Observations**” do not influence the status of the certificate but identify the early stages of a problem which does not of itself constitute a non-compliance, but which may lead to a future non-compliance if not addressed by the client.

In the case of Major CARs the organization has to send evidence of both corrective and preventive actions to the GFA certification department within the given timeframe. In addition the organization shall keep the evidence available on site for the next audit. In the case of Minor CARs the organization has to keep evidence of corrective actions available on site for the next audit.

6.1 CARs from previous audits

CAR #	2020-01			
Short Title	Summary of management plan not publicly available			
Type	Minor CAR			
Scope of CAR	X	Forest Management Enterprise, resp. Group Entity		
		Group member(s):		
Normative reference		Nationaler Forest Stewardship Standard (NFSS) / Interim National Standard (INS)	Indicator:	7.4.1
	X	GFA Interim Standard		
		FSC-STD-30-005, V.1.1		
		Other:		
Requirement acc. standard	Regular summaries of the primary elements of the management plan, including those listed in Criterion 7.1 are available to the public			
Description of identified non-conformity	<p>During the audit period, the company was unable to produce a synthetic and updated document easily understandable to the public, containing the main elements and contents of the management plan (possibly excluding information considered confidential). There is no information on the company's web page (http://www.grandistimber.com/) allowing the public or stakeholder to download the document or even to be able to simply request it from the company</p> <p>Justification for grading:</p> <ul style="list-style-type: none"> An executive summary of master plan 2018 (v7.3) is existing as first part of management plan but not publicly available. The latest version of the management plan has recently been validated by the administration and the time required to produce a relevant and effective summary (in terms of communication to the public) can be quite long. There is some elements and documentation (even if not totally updated) in section http://www.grandistimber.com/policies-report/ including FSC annual report Global management objectives are very briefly listed in section http://www.grandistimber.com/vision-objectives/ 			
Timeframe	X	Within 12 months, latest till 01.07.2021 / till next audit (whatever applies first)		

	Before certificate issue
	XX.XX.20XX
Analysis and Actions (to be filled by the organization)	
Root Cause Analysis	<p>The company has fully understood that it is one of the requirements from FSC for the company to ensure that the documents are publicly available on the website for the stakeholders.</p> <ul style="list-style-type: none"> • The company has fully understood that it is one of the requirements from FSC for the company to ensure that the documents are publicly available on the website for the stakeholders. However, <ul style="list-style-type: none"> - The master plan or management plan is considered to be a confidential document that shall not be available publicly but not limited if it is on request. - It is a heavy document even though a summary version. <p>It is no work plan when and how often the website should be updated.</p>
Corrective Actions	<ul style="list-style-type: none"> • The summary of the master plan has been prepared and sent to the auditor for review (Annex 1: Email communication_Management Plan). • The summary of the master plan has been uploaded to the website. http://www.grandistimber.com/company-policies/ • The contact of the website has been updated to ensure that the documents can be given if it is on request. http://www.grandistimber.com/contact/
Preventive Actions	The plan for updating the website has been developed. It is updated 3-monthly but not limited to the needs (Annex 2: Workplan to update the website).
Evaluation of Corrective Action (by GFA Certification)	
Status	X CAR closed: Root Cause Analysis and Actions are appropriate.
	CAR not closed: Root Cause Analysis and Actions are not appropriate.
Rationale and objective evidences revised	<p>Root causes analysis adequate, as well as corrective and preventive measures.</p> <p>The organization have made available a summary of the forest management plan, via the links: http://www.grandistimber.com/company-policies/ http://www.grandistimber.com/wp-content/uploads/2021/05/Management-Plan-Summary.pdf</p>

6.2 CARs identified during the evaluation

Minor CARs

CAR #	2021-01		
Short Title	Silvicultural models		
Grade	<input type="checkbox"/> Major	<input checked="" type="checkbox"/> Minor	
Scope of CAR:	<input checked="" type="checkbox"/> FM: Forest Management Enterprise, resp. Group Entity		
	<input type="checkbox"/> FM: Group member(s):	-	
Normative Reference	<input type="checkbox"/> GFA Interim Standard for FM <input checked="" type="checkbox"/> National FSC FM Standard <input type="checkbox"/> FSC-STD-30-005, V.1.0 <input type="checkbox"/> Other:	Clause:	7.2.1
Requirement acc. standard	<p>The management plan* includes management actions, procedures, strategies and measures to achieve the management objectives*.</p> <p>NTPF 7.2.1.1The management plan* includes management actions, procedures, strategies and measures to achieve the management objectives</p>		

Description of identified non-conformity	<p>Although it doesn't inhibit the plantation of other species, the FMP, doesn't consider silvicultural models other than for Teak, due to the format assumed (Master plan) and previously approved by the government.</p> <p>It is graded minor since the species other than Teak have a minor expression in the area planted and the revision of the FMP need a Governmental approval and an amendment of it occurred recently</p>
Timeframe	<input checked="" type="checkbox"/> Until next audit, not later than 03.12.2022 (12 months after the last audit day)
	<input type="checkbox"/> Before certificate issue
	<input type="checkbox"/> XX.XX.20XX
Analysis and Actions (to be filled by the organization)	
Root Cause Analysis	
Corrective Actions	
Preventive Actions	
Evaluation of Corrective Action (by GFA Certification)	
Status	<input type="checkbox"/> CAR closed: Root Cause Analysis and Actions are appropriate.
	<input type="checkbox"/> CAR not closed: Root Cause Analysis and Actions are not appropriate.
Rationale and objective evidences revised	

CAR #	2021-02		
Short Title	Summary of monitoring results		
Grade	<input type="checkbox"/> Major	<input checked="" type="checkbox"/> Minor	
Scope of CAR:	<input checked="" type="checkbox"/> FM: Forest Management Enterprise, resp. Group Entity		
	<input type="checkbox"/> FM: Group member(s):	-	
Normative Reference	<input type="checkbox"/> GFA Interim Standard for FM <input checked="" type="checkbox"/> National FSC FM Standard <input type="checkbox"/> FSC-STD-30-005, V.1.0 <input type="checkbox"/> Other:	Clause:	8.4.1
Requirement acc. standard	<p>A summary of the monitoring results consistent with Annex E, in a format comprehensible to stakeholders, including maps and excluding confidential information*, is made publicly available* at no cost.</p> <p>SLIMF 8.4.1.1 Affected stakeholders are informed about the monitoring results of social and environmental impacts upon request at no cost.</p>		
Description of identified non-conformity	<p>The monitoring results summary is not being made available by the company, neither a summary report template was evidenced.</p> <p>Graded minor since raw monitoring results were evidenced</p>		
Timeframe	<input checked="" type="checkbox"/> Until next audit, not later than 03.12.2022 (12 months after the last audit day)		
	<input type="checkbox"/> Before certificate issue		
	<input type="checkbox"/> XX.XX.20XX		
Analysis and Actions (to be filled by the organization)			
Root Cause Analysis			
Corrective Actions			
Preventive Actions			
Evaluation of Corrective Action (by GFA Certification)			
Status	<input type="checkbox"/> CAR closed: Root Cause Analysis and Actions are appropriate.		

	<input type="checkbox"/> CAR not closed: Root Cause Analysis and Actions are not appropriate.
Rationale and objective evidences revised	

CAR #	2021-03		
Short Title	Chemical use records		
Grade	<input type="checkbox"/> Major	<input checked="" type="checkbox"/> Minor	
Scope of CAR:	<input checked="" type="checkbox"/> FM: Forest Management Enterprise, resp. Group Entity		
	<input type="checkbox"/> FM: Group member(s):	-	
Normative Reference	<input type="checkbox"/> GFA Interim Standard for FM <input checked="" type="checkbox"/> National FSC FM Standard <input type="checkbox"/> FSC-STD-30-005, V.1.0 <input type="checkbox"/> Other:	Clause:	10.7.1
Requirement acc. standard	Integrated pest management, including selection of silviculture* systems, is used to avoid, or aim to eliminate, the frequency, extent and amount of chemical pesticide* applications, and result in non-use of, or overall reductions in applications.		
Description of identified non-conformity	Although procedures are in place, no level of attack for pesticide application is defined, needed to support the decision and justify the use of it.		
	Graded minor due to the difficulty of controlling primary pests and the need to improve knowledge of pest behavior and control in local conditions.		
Timeframe	<input checked="" type="checkbox"/> Until next audit, not later than 03.12.2022 (12 months after the last audit day)		
	<input type="checkbox"/> Before certificate issue		
	<input type="checkbox"/> XX.XX.20XX		
Analysis and Actions (to be filled by the organization)			
Root Cause Analysis	Incorrect acknowledge of the indicator		
Corrective Actions	Correction of chemical records worksheet		
Preventive Actions	Alert for future registry of chemical used format		
Evaluation of Corrective Action (by GFA Certification)			
Status	<input type="checkbox"/> CAR closed: Root Cause Analysis and Actions are appropriate.		
	<input type="checkbox"/> CAR not closed: Root Cause Analysis and Actions are not appropriate.		
Rationale and objective evidences revised			

CAR #	2021-04		
Short Title	Erosion signs		
Grade	<input type="checkbox"/> Major	<input checked="" type="checkbox"/> Minor	
Scope of CAR:	<input checked="" type="checkbox"/> FM: Forest Management Enterprise, resp. Group Entity		
	<input type="checkbox"/> FM: Group member(s):	-	
Normative Reference	<input type="checkbox"/> GFA Interim Standard for FM <input checked="" type="checkbox"/> National FSC FM Standard <input type="checkbox"/> FSC-STD-30-005, V.1.0 <input type="checkbox"/> Other:	Clause:	10.9.1
Requirement acc. standard	Management activities mitigate these impacts		

Description of identified non-conformity	Erosion signs with relevance to people safety without any signaling of emergency/mitigation measures being implemented were detected in a road used by the local villagers. Graded as minor CAR since it results from heavy rains occurred a month earlier, as per information collected with the staff.
Timeframe	<input checked="" type="checkbox"/> Until next audit, not later than 03.12.2022 (12 months after the last audit day)
	<input type="checkbox"/> Before certificate issue
	<input type="checkbox"/> XX.XX.20XX
Analysis and Actions (to be filled by the organization)	
Root Cause Analysis	The cause of the erosion was heavy rains occurred a month earlier from the audit and the company didn't had time to implement safety measures.
Corrective Actions	Signs placed to draw attention to people crossing the roads and avoid accidents
Preventive Actions	Mapping of all erosion spots to plan repair
Evaluation of Corrective Action (by GFA Certification)	
Status	<input checked="" type="checkbox"/> CAR closed: Root Cause Analysis and Actions are appropriate.
	<input type="checkbox"/> CAR not closed: Root Cause Analysis and Actions are not appropriate.
Rationale and objective evidences revised	During the reporting period, the company provide evidences allowing to close the CAR. Root cause analysis adequate and corrective actions verified by signs placed (pictures sent), and preventive action (mapping of erosion spots for repair planning).

CAR #	2021-05		
Short Title	Trademark use		
Grade	<input type="checkbox"/> Major	<input checked="" type="checkbox"/> Minor	
Scope of CAR:	<input checked="" type="checkbox"/> FM: Forest Management Enterprise, resp. Group Entity		
	<input type="checkbox"/> FM: Group member(s):	-	
Normative Reference	<input type="checkbox"/> GFA Interim Standard for FM	Clause:	1.3
	<input type="checkbox"/> National FSC FM Standard		
	<input type="checkbox"/> FSC-STD-30-005, V.1.1		
	<input checked="" type="checkbox"/> Other: FSC-STD-50-001, V.2.0		
Requirement acc. standard			
Description of identified non-conformity	Use of registered mark on the webpage: http://www.grandistimber.com/company-policies/ without the use of the License code anywhere in the website.		
	Graded as minor CAR since it's not a system failure.		
Timeframe	<input checked="" type="checkbox"/> Until next audit, not later than 03.12.2022 (12 months after the last audit day)		
	<input type="checkbox"/> Before certificate issue		
	<input type="checkbox"/> XX.XX.20XX		
Analysis and Actions (to be filled by the organization)			
Root Cause Analysis			
Corrective Actions			
Preventive Actions			
Evaluation of Corrective Action (by GFA Certification)			
Status	<input type="checkbox"/> CAR closed: Root Cause Analysis and Actions are appropriate.		

	<input type="checkbox"/> CAR not closed: Root Cause Analysis and Actions are not appropriate.
Rationale and objective evidences revised	

6.2.1 Observations

Observations	Description
Observation 2021-01	Since most of the workers are man, the organization should promote gender equality in future contracts
Observation 2021-02	The organization builds roads, bridges and crossings to access the forest plots, that are also used by the local communities. Nevertheless, it should be considered that the built infrastructures should not represent dangerous spots to users, due to neglected unfinished construction.
Observation 2021-03	No sales procedure with the required information to be included in the Invoice and Transportation Order is in place. The finding is classified as Observation since no certified wood have been sold until the present date.

7 CERTIFICATION DECISION

7.1 Summary of audit

In the context of the 1. Surveillance audit, five (5) minor CARs and three (3) Observations were rendered.

7.2 Certification recommendation by the auditor(s)

The certificate holder's system of management, if implemented as described, is capable of ensuring that all of the requirements of the applicable standard(s) are met over the whole forest area covered by the scope of the evaluation:

X	A certificate can be issued/reissued/maintained under the condition that the "Corrective Action Requests" mentioned above will be completely fulfilled in the indicated timeframe.
	A certificate can only be issued when all identified Major CARs mentioned above are closed due to implemented corrective actions.
	The FM system of the evaluated enterprise does not comply with the provisions and standards of FSC and those of GFA Certification GmbH. Due to the number of identified major non-conformities the auditors recommend the immediate suspension of the certificate after finalization of the report.

The next surveillance has to take place **before July 2022**.

8 AGREEMENTS

Between GFA and the client it is hereby agreed, that the report will be sent to the client for review and comments. If the client does not send a comment within 21 days (date of post stamp), GFA will assume, that no comments will be made and that the client agrees to the report.

If any non-conformity (CAR) has been noticed during the audit, the identified root cause(s) and selected corrective and preventive action as well as objective evidences for their implementation for each CAR shall be documented by utilization of the separate GFA CAR response form. The form shall only be submitted as digital file via email to GFA (info@gfa-cert.com) if the next audit is not carried out within the timeframe of the CAR (applicable to all Major CARs and due Minor CARs). Objective evidence for each of the implemented actions shall be submitted as attachment.

If the audit is carried out within the timeframe of the CARs, the CAR response form and all attachments can be submitted directly to the assigned GFA lead auditor in the preparation phase of the audit.

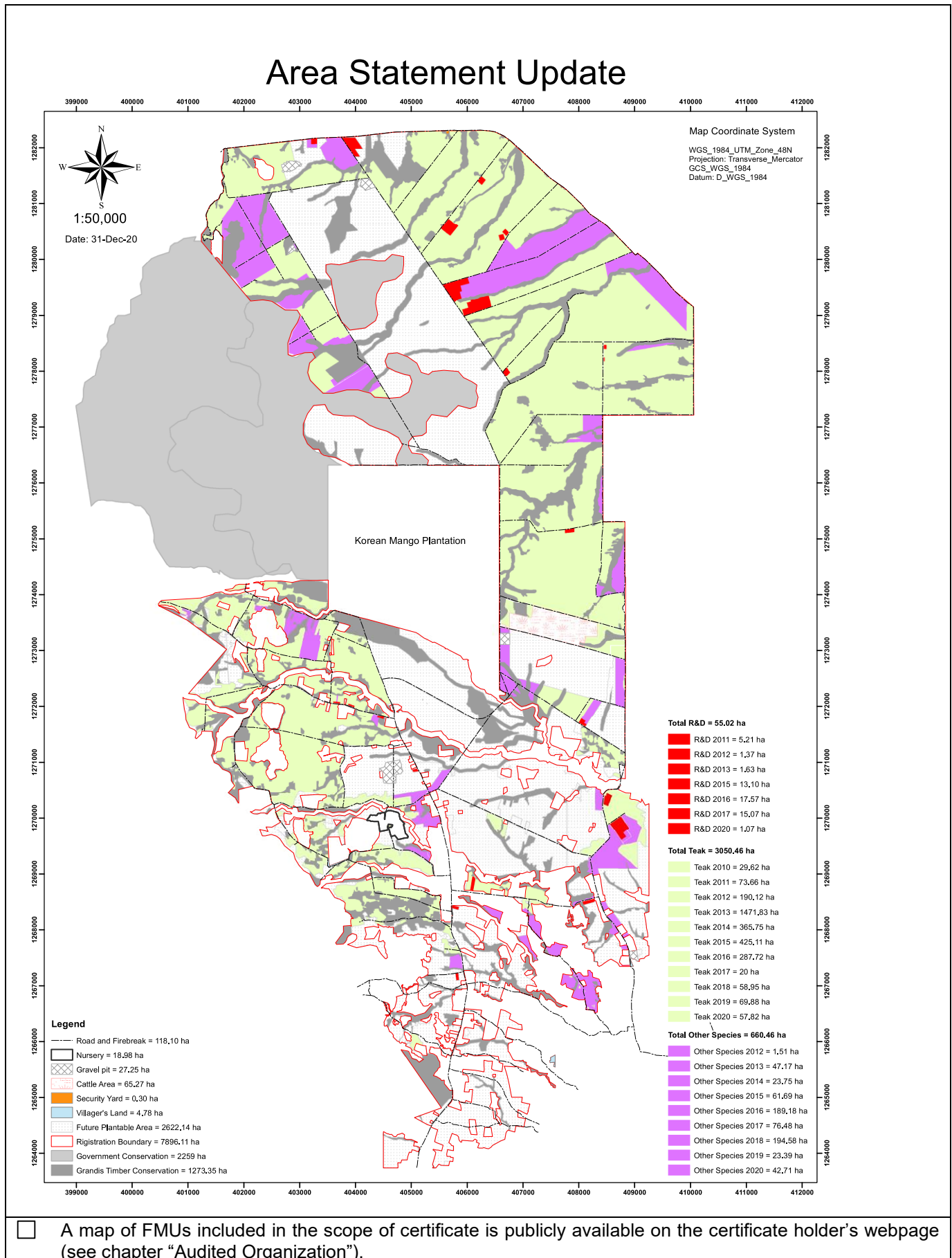
9 ANNEX

Digital map of the FMUs

GFA dispute resolution procedure

Checklists / Standards used

Location of the FMUs include in the scope of certification



GFA Dispute Resolution Procedure

In order to increase the public accountability of the certification process stakeholders and certificate holders have access to GFA's dispute resolution procedure (DRP).

All concerns related to GFA's certification decision can be addressed to the GFA headquarter. Concerns NOT addressed to GFA headquarters, GFA staff or GFA affiliates are not accepted. Anonymous disputes, complaints and appeals will be rejected. Further mass mailings and mass emailing to GFA addressing the same or similar issues will be rejected.

The DRP provides procedures that allow the aggrieved party the opportunity to present his/her case to GFA staff. GFA provides an initial response, including an outline of GFA proposed course of action to follow up on the complaint or appeal, within two (2) weeks of receiving a complaint or appeal. GFA keeps the complainant(s) informed of progress in evaluating the complaint/appeal, and has investigated the allegations and specified all its proposed actions in response to the complaint or appeal within three (3) months of receiving the complaint or appeal, extendable to twelve (12) months. Full implementation of actions and confirmation of implementation (e.g. correction and closing out of non-compliances that may have been identified as a result of the complaint or appeal) are completed in compliance with FSC requirements and standards.

Please note: Disputes, complaints and appeals can only be considered valid if related to issues under the authority of GFA and related to Forest Stewardship Council standards.