

# FSC Digital Audit Report Template - Forest Management (v1.5.4)

<b>Report Setup</b>	
<b>Licence Code</b>	<b>FSC-C131270</b>
<b>Primary Language</b>	<b>EN</b>
<b>Secondary Language</b>	<b>RO</b>
<b>Public Summary Language</b>	<b>EN</b>
<b>Default Area Units</b>	<b>ha</b>
<b>Default Wood Volume Units</b>	<b>m3</b>
<b>Default NTFP Volume Units</b>	<b>metric tonnes</b>
<b>Default Pesticide Volume Units</b>	<b>litres</b>
<b>Display / Print Level</b>	<b>Public Requirements</b>
<b>Sheet Integrity Complete</b>	<b>Yes</b>

## FSC Forest Management Audit

### Public Summary Report

Audit Conducted By	Soil Association Certification Limited 51 Victoria Street Spear House Bristol  BS1 6AD United Kingdom <a href="http://www.soilassociation.org/certification/forestry/">www.soilassociation.org/certification/forestry/</a>
Contact Person	Cristina Laza
Report last updated on	13 September 2024
Certificate Holder	Ingka Investments Management SRL Splaiul Unirii nr. 165, clădirea TN Offices 3, etajul 5, Sector 3  Bucharest  030133 Romania <a href="https://forestland.ingka-investments.ro/">https://forestland.ingka-investments.ro/</a>
Contact Person	Bogdan Banica
Certified Forest Areas	49268.09
FSC certificate registration code	SA-FM/COC-005243
Certificate issue date	19 July 2021
Certificate expiry date	18 July 2026
Audit Sequence	S3

This forest has been certified by Soil Association Certification Limited as meeting the requirements of FSC national forest standard FSC-STD-ROU-01-2017.

# Certificate Holder and Certification Body Details

Question	Inputs
<b>Certificate Holder</b>	
1.01 Certificate holder name *	Ingka Investments Management SRL
1.01.1 Local company name	
1.01.2 Trading name	
1.02.1 Street Address *	Splaiul Unirii nr. 165, clădirea TN Offices 3, etajul 5, Sector 3
1.02.2 Address Line 2	
1.02.3 City *	Bucharest
1.02.4 State or Province	
1.02.5 Postal Code	030133
1.03 Country *	Romania
1.04 Contact person full name *	Bogdan Banica
1.05 Email *	bogdan.banica@ingka.com
1.06 Telephone *	+40 748 987 965
1.07 Website *	<a href="https://forestland.ingka-investments.ro/">https://forestland.ingka-investments.ro/</a>
<b>Certificate Parameters</b>	
1.08 FSC licence code *	FSC-C131270
1.09 Certificate code *	SA-FM/COC-005243
1.10 Former certificate code (if any)	
1.11 Certificate type *	FM/COC
1.12 Group certificate *	No
1.13.1 Initial certification date *	2016-07-19
1.13.2 Most recent certification date *	2021-07-19
1.13.3 Certificate expiry date *	2026-07-18
1.14 Total number of MUs in the scope of certificate *	45
1.15 Total area certified *	49,268.1 ha
1.16 Certificate scope	
1.16.2 Current certificate scope *	Area - 49268,09 ha; Products - Roundwood (W1.1) and Fuel wood (W1.2) of the following species: Abies alba; Acer campestre L; Acer pseudoplatanus; Acer platanoides; Acer tataricum; Acer negundo L.; Aesculus hippocastanum L.; Ailanthus altissima; Alnus glutinosa; Alnus incana (L.) Moench; Betula pendula; Carpinus betulus L.; Carpinus orientalis; Castanea sativa; Catalpa bignonioides; Corylus avellana; Corylus colurna; Cydonia oblonga; Eleagnus angustifolia; Fagus sylvatica L.; Fraxinus excelsior; Fraxinus americana; Fraxinus americana; Fraxinus ornus; Fraxinus pallisae; Gleditsia triacanthos; Juglans nigra; Juglans regia; Juglans olanchana; Larix decidua; Quercus cerris; Quercus frainetto; Quercus robur; Quercus petraea; Quercus pubescens; Quercus rubra; Quercus pedunculiflora; Malus sylvestris; Morus alba L.; Picea abies; Pinus sylvestris; Pinus nigra; Pinus strobus; Platanus occidentalis; Populus alba; Populus nigra; Populus tremula; Populus hybrid (P. euramericana x P. ussuriensis); Populus nigra var. europea; Populus nigra italica pyramidalis; Populus x canescens; Populus x euroamericana; Populus x euroamericana I214; Populus x euroamericana R16; Populus x euroamericana SCR; Prunus avium; Prunus mahaleb; Prunus cerasifera; Prunus persica; Prunus serotina; Pseudotsuga menziesii; Pyrus pyraister; robinia pseudoacacia; Rhus typhina; Salix; Salix alba; Salix alb R; Salix alba SL; Salix caprea; Salix fragilis; Sorbus aucuparia; Sorbus domestica; Sorbus torminalis Crantz; Tilia cordata; Tilia tomentosa; Taxodium distichum; Ulmus minor; Ulmus montana*; Ulmus glabra; Ulmus pumila.

Question	Inputs
1.16.3 Change of scope since previous audit *	Yes
1.16.1 Nature of scope change	Area was reduced with 30,14 ha including: 29,897 ha were sold (Sept 2024) and 0,24 ha were disputed so the company decided as a precautionary measure to exclude this area from the scope until dispute is resolved (April 2024). Soil Association was informed about the two changes.
1.17 Ecosystem services (ES) in the scope *	No
1.26 Continuous Improvement Procedure being followed *	No
1.25 Name and/or location of the certified forest area(s)	

## Certification Body

1.18 Certification body name *	Soil Association Certification Limited
1.19.1 Street Address *	51 Victoria Street
1.19.2 Address Line 2	Spear House
1.19.3 City *	Bristol
1.19.4 State	
1.19.5 Postal Code	BS1 6AD
1.20 Country *	United Kingdom
1.21 Contact person full name *	Cristina Laza
1.22 Email *	forestry@soilassociation.org
1.23 Telephone *	+44 (0) 1179 142435
1.24 Website *	www.soilassite.org/certification/forestry/

## The evaluation process

Question	Inputs
<b>Audit Parameters</b>	
2.01 Audit type *	Surveillance
2.01.1 Audit sequence *	S3
2.01.2 Audit location *	On-site
2.01.3 Justification for remote audit	N/A
2.01.4 Methods used for remote audit	N/A
2.02 Audit start date *	2024-06-10
2.16 First stakeholder consultation date for this audit *	2024-03-19
2.03 Audit finish date *	2024-06-14
2.04 Total person days on-site *	8.0
2.04.1 Justification for audit time *	Audit time is calculated to be sufficient for performing a credible audit and included: Audit preparation: 0.5 days, On-site audit: 8 days (1 auditor + 1 Technical expert x 4 days) Report writing: 4 days + 1 day for report translation. Total time spent on this audit: 13,5 days gross.
2.05 Date of report *	2024-09-13
<b>Normative Documents</b>	
<b>2.07 Evaluated international normative document(s) *</b>	
2.07.1 Trademark standard FSC-STD-50-001 *	Yes
2.07.2 Group standard FSC-STD-30-005 *	No
2.07.3 CoC standard FSC-STD-40-004 *	No
2.07.4 ES procedure FSC-PRO-30-006 *	No
2.07.5 Excision Policy FSC-POL-20-003 *	Yes
2.07.6 Pesticides Policy FSC-POL-30-001 *	Yes
2.07.7 Applicable NTFP Standard *	No
2.07.8 CIP FSC PRO 30-011 *	No
2.08 Code(s) of NFSS or IFSS used *	FSC-STD-ROU-01-2017
2.09 Web link to the standard used *	<a href="https://connect.fsc.org/document-centre/documents/resource/275">https://connect.fsc.org/document-centre/documents/resource/275</a>
2.10 If applicable, the adaptation process of CB interim standard	N/A

## The evaluation process

Question	Inputs
<b>Certification Decision</b>	
<b>2.20 Conditions associated with the certification decision *</b>	
2.20.1 No specific condition *	No
2.20.2 Correction of minor NCRs issued within required timelines *	Yes
2.20.3 Correction of major NCRs issued within required timelines *	No
2.20.4 Correction of the pre-conditions to certification identified *	No
2.20.5 Other	
2.32 Conditions assessed and subsequent actions taken prior to the certification decision to correct major or minor non-conformities that were identified *	No
<b>2.22 Auditor's recommendation *</b>	
2.22.1 The organization is in conformity with the certification requirements *	Yes
2.22.2 The organization needs to take corrective actions *	Yes
2.28 Resolution of alleged non-conformities	
2.29 Potential infringements of the FSC Policy for Association *	No
2.24 Other details relevant to the decision	
2.23 Certification decision *	Maintain
2.25 Decision date *	2024-09-13
2.26 Decision making entity *	Soil Association Certification Limited

# Audit itinerary

4.01 Audit Itinerary Item Start Date *	4.02 Hours *	4.03 MUs or members *	4.04 Activities *	4.05 Site detail *
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	1.00	INGKA office in Roman	Opening meeting	office
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2024-06-10

3.50 UP X Popesti

Site inspection incl. interviews with field staff and workers where present, checking of site documentation, inspection of machinery used etc.

Popesti log depot - storage and sale of logs and fuel

2024-06-10

3.50 XII Frumusica

Site inspection incl. interviews with field staff and workers where present, checking of site documentation, inspection of machinery used etc.

u.a. 21A, 2 ha, oak dominated stand, completed pre-

# Audit itinerary

4.01 Audit Itinerary Item Start Date *	4.02 Hours *	4.03 MUs or members *	4.04 Activities *	4.05 Site detail *
2024-06-11	2.70	XVIII Adancata	Site inspection incl. interviews with field staff and workers where present, checking of site documentation, inspection of machinery used etc.	u.a. 37 and 38, stand dominated by lime, hornbeam
2024-06-11	0.30	XVIII Adancata	Stakeholder interview	N/A
2024-06-11	1.00	XIX Gura Humorului	Site inspection incl. interviews with field staff and workers where present, checking of site documentation, inspection of machinery used etc.	u.a. 13A, 50.8 ha, spruce stand 120 years, HCV 4.2,
2024-06-11	3.00	XXXI Ceahlau-Dreptu	Site inspection incl. interviews with field staff and workers where present, checking of site documentation, inspection of machinery used etc.	u.a. 151 (part of harvesting site that also includes u.a.



## Audit itinerary

4.01 Audit Itinerary Item Start Date *	4.02 Hours *	4.03 MUs or members *	4.04 Activities *	4.05 Site detail *
2024-06-12	1.00	XXXIII TRAIAN	Stakeholder interviews	N/A
2024-06-12	3.00	XXXIII TRAIAN	Site inspection incl. interviews with field staff and workers where present, checking of site documentation, inspection of machinery used etc.	u.a. 7, 17.0 ha, beech dominated stand, 125 years, c
2024-06-12	4.00	XXXIV Barlad	Site inspection incl. interviews with field staff and workers where present, checking of site documentation, inspection of machinery used etc.	u.a. 9E, 9D and 9C, 18 ha, oak dominated coppice s
2024-06-13	1.00	XXXIX Vintileasca	Stakeholder consultation	N/A

# Audit itinerary

4.01 Audit Itinerary Item  
Start Date \*

4.02 Hours \*

4.03 MUs or members \*

4.04 Activities \*

4.05 Site detail \*

<b>2024-06-13</b>	4.00 XXXIX Vintileasca	Site inspection incl. interviews with field staff and workers where present, checking of site documentation, inspection of machinery used etc.	u.a. 41B, 4.4 ha, mixed fir-spruce-beech stand, 150 y
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<b>2024-06-13</b>	8.00 INKGA office in Focsani	Review of management planning documentation and records, staff interviews	office
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<b>2024-06-13</b>	1.50 INKGA office in Focsani	Stakeholder consultation	N/A
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<b>2024-06-14</b>	1.50 INKGA office in Focsani	Closing meeting	office
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## Forest management enterprise information

Question	Inputs
<b>Forest Area</b>	
<p>5.02 Brief description of any area of forest over which the certificate holder has some responsibility, whether as owner (including shared or partial ownership), manager, consultant or other responsibility) which the certificate holder has chosen to exclude from the scope of the certificate, together with an explanation of the reason. *</p>	<p>Forests belonging to other owners, for which the organisation is providing only forestry services - 1443 ha (UP I Ghica). The owners of these forest areas are not interested in FSC certification for the moment;            Areas under dispute of ownership - 1033.97 ha. The state contested restitution of these areas to former owners. Currently cases are in the court and forestry activities are ceased;            Areas where inconsistency between the information in the title deeds and real situation on the ground are detected - 99.99 ha. Various cases of inconsistency between the information in the title deeds and real situation e.g. land claimed in title deed as forest is actually a pasture, etc. No wood harvesting is performed in these areas.</p>
<p><b>5.03 Area of forest owned/managed but excluded from MUs in the scope of certification *</b></p>	
5.03.1 According to FSC-POL-20-003 *	1,133.96 ha
5.03.2 Other reasons	1,443.00 ha

# Forest management enterprise information

Question

Inputs

# Management Units

											Area Units: ha	
7.01 MU name *	7.23 Cadastral identifier *	7.02 Forest zone *	7.03 SLIMF type *	7.04 Tenure-ownership *	7.05 Tenure-management *	7.24 Recognised as Community Forest	7.25 SLIMF or Community	7.06 Centroid Latitude *	7.07 Centroid Longitude *	7.08 Total production forest area *	7.09 Total non-production forest area *	7.10 Total area of MU *
<b>Number of Valid Entries:</b>		<b>45</b>						<b>Area Totals</b>		<b>31,116.97</b>	<b>18,151.12</b>	<b>49,268.09</b>
I Nehoiu		Temperate	Non-SLIMF	Private	Private	No	No	45.62882911	26.37674108	32.60	1,533.10	1,565.70
II Galati		Temperate	Non-SLIMF	Private	Private	No	No	45.68595053	27.46225364	1,089.50	244.60	1,334.10
III Valea Neagra - Motnau		Temperate	Non-SLIMF	Private	Private	No	No	45.67529000	26.82608722	3,785.72	1,934.96	5,720.68
IV Gura Calitei-Slobozia Bradu IV		Temperate	Non-SLIMF	Private	Private	No	No	45.66466725	26.88756779	2,734.20	1,296.00	4,030.20
V Campuri-Panciu V		Temperate	Non-SLIMF	Private	Private	No	No	46.05826591	26.76001395	2,227.30	504.09	2,731.39
VII Covasna		Temperate	Non-SLIMF	Private	Private	No	No	45.62191401	26.18892784	1,185.99	249.66	1,435.65
VIII Arges		Temperate	Non-SLIMF	Private	Private	No	No	45.28124298	24.58563574	837.30	145.70	983.00
IX Vaslui		Temperate	Non-SLIMF	Private	Private	No	No	46.91842196	27.64090313	579.05	0.90	579.95
X Popesti		Temperate	Non-SLIMF	Private	Private	No	No	47.10032012	27.29298595	298.40	2,659.41	2,957.81
XI Iasi		Temperate	Non-SLIMF	Private	Private	No	No	47.45145811	26.70460449	0.00	1,157.79	1,157.79
XII Frumusica		Temperate	Non-SLIMF	Private	Private	No	No	47.06130352	27.31063731	0.00	2,469.60	2,469.60
XIII Botosani		Temperate	Non-SLIMF	Private	Private	No	No	47.64397263	26.87433206	3,067.26	705.64	3,772.90
XIV Buzau		Temperate	Non-SLIMF	Private	Private	No	No	45.52787832	26.56129679	632.10	240.80	872.90
XV Mures Cluj		Temperate	Non-SLIMF	Private	Private	No	No	46.86278894	24.11589987	123.10	46.60	169.70
XVI Vama Buzaului		Temperate	Non-SLIMF	Private	Private	No	No	45.57569478	26.05224586	315.20	0.00	315.20
XVII Tibau		Temperate	Non-SLIMF	Private	Private	No	No	47.65700727	24.98467519	1,114.60	162.10	1,276.70
XVIII Adancata		Temperate	Non-SLIMF	Private	Private	No	No	47.70748086	26.35846790	436.30	20.70	457.00

## Management Units

											Area Units: ha	
7.01 MU name *	7.23 Cadastral identifier *	7.02 Forest zone *	7.03 SLIMF type *	7.04 Tenure-ownership *	7.05 Tenure-management *	7.24 Recognised as Community Forest	7.25 SLIMF or Community	7.06 Centroid Latitude *	7.07 Centroid Longitude *	7.08 Total production forest area *	7.09 Total non-production forest area *	7.10 Total area of MU *
XIX Gura Humorului		Temperate	Non-SLIMF	Private	Private	No	No	47.47157829	25.97521276	701.40	59.20	760.60
XX Harlau		Temperate	Non-SLIMF	Private	Private	No	No	47.44342287	26.78838700	0.00	168.00	168.00
XXI Barlad 2		Temperate	Non-SLIMF	Private	Private	No	No	46.35882442	27.47182339	210.80	7.00	217.80
XXII Crasna		Temperate	Non-SLIMF	Private	Private	No	No	45.59524918	26.17054280	620.10	113.20	733.30
XXIII Dobresti		Temperate	Non-SLIMF	Private	Private	No	No	46.89927646	22.21083430	232.40	24.80	257.20
XXIV Mehedinti		Temperate	Non-SLIMF	Private	Private	No	No	44.31521068	22.72950964	0.00	1,210.99	1,210.99
XXV Aiud		Temperate	Non-SLIMF	Private	Private	No	No	46.41594929	23.53493916	0.00	177.20	177.20
XXVI Falticeni		Temperate	Non-SLIMF	Private	Private	No	No	47.41421003	26.11503722	251.80	11.80	263.60
XXVII Ilia		Temperate	Non-SLIMF	Private	Private	No	No	45.96995028	22.64042795	105.50	0.00	105.50
XXVIII Bolintin		Temperate	Non-SLIMF	Private	Private	No	No	44.38481487	25.60825994	527.80	0.00	527.80
XXIX Horia		Temperate	Non-SLIMF	Private	Private	No	No	46.99960796	27.19992036	0.00	243.50	243.50
XXX Largu-Hangu		Temperate	Non-SLIMF	Private	Private	No	No	47.11086806	26.03507657	3,194.20	745.00	3,939.20
XXXI Ceahlau-Dreptu		Temperate	Non-SLIMF	Private	Private	No	No	47.07293569	25.88950663	1,762.31	1,657.50	3,419.81
XXXII Grivita		Temperate	Non-SLIMF	Private	Private	No	No	45.98654421	27.68079718	465.70	0.00	465.70
XXXIII Traian		Temperate	Non-SLIMF	Private	Private	No	No	46.67452021	27.28848634	295.80	0.00	295.80
XXXIV Barlad		Temperate	Non-SLIMF	Private	Private	No	No	46.36019949	27.52583715	611.80	0.00	611.80
XXXV Epureni		Temperate	Non-SLIMF	Private	Private	No	No	46.40810970	27.87548652	336.00	0.60	336.60
XXXVI Brodoc		Temperate	Non-SLIMF	Private	Private	No	No	46.81174196	27.41308983	265.60	0.00	265.60
XXXVII Filiasi		Temperate	Non-SLIMF	Private	Private	No	No	44.52172363	23.52292348	45.40	92.60	138.00
XXXVIII Teliu		Temperate	Non-SLIMF	Private	Private	No	No	45.61312977	25.89492410	314.50	32.20	346.70
XXXIX Vintileasca		Temperate	Non-SLIMF	Private	Private	No	No	45.64195530	26.66215419	97.30	31.10	128.40
XL Tibau 2		Temperate	Non-SLIMF	Private	Private	No	No	47.62381954	25.01133188	149.00	0.00	149.00
XLVII Crasna-Striblea		Temperate	Small forest	Private	Private	No	Yes	45.54901730	26.11741495	0.40	0.00	0.40
XLVIII Adler_Brodoc		Temperate	Small forest	Private	Private	No	Yes	46.81216107	27.41981529	12.50	0.00	12.50
UP XLI Băcești		Temperate	Non-SLIMF	Private	Private	No	No	46.97249605	27.23182318	43.10	92.45	135.55
UP I Dumitrescu		Temperate	Non-SLIMF	Private	Private	No	No	46.41559726	27.59094322	150.00	0.00	150.00
UP I Danonești		Temperate	Non-SLIMF	Private	Private	No	No	46.09341817	26.93364447	1,371.48	7.36	1,378.84
UP VI Prahova		Temperate	Non-SLIMF	Private	Private	No	No	45.22391154	25.58312728	893.46	104.97	998.43

# Commercial timber species

8.01 Species *	8.02 Product code *	8.03 Trade name *	8.04 Harvested quantity in previous calendar year *	8.06 Sold with FSC Claim in previous calendar year *
Abies alba	W1.1 Roundwood (logs	European silver fir	24,290.4 m3	
Abies alba	W1.2 Fuel wood	European silver fir	3,501.9 m3	
Acer campestre L	W1.1 Roundwood (logs	Field maple	691.2 m3	
Acer campestre L	W1.2 Fuel wood	Field maple	1,131.2 m3	
Acer platanoides	W1.1 Roundwood (logs	Norway maple	198.7 m3	
Acer platanoides	W1.2 Fuel wood	Norway maple	240.7 m3	
Acer pseudoplatanus	W1.1 Roundwood (logs	Sycamore	963.8 m3	
Acer pseudoplatanus	W1.2 Fuel wood	Sycamore	1,394.1 m3	
Acer tataricum L.	W1.1 Roundwood (logs	Tatarian maple	1.7 m3	
Acer tataricum L.	W1.2 Fuel wood	Tatarian maple	8.4 m3	
Alnus glutinosa	W1.1 Roundwood (logs	Black alder	58.6 m3	
Alnus glutinosa	W1.2 Fuel wood	Black alder	52.6 m3	
Alnus incana (L.) Moench	W1.1 Roundwood (logs	Hoary alder	9.7 m3	
Alnus incana (L.) Moench	W1.2 Fuel wood	Hoary alder	34.3 m3	
Betula pendula	W1.1 Roundwood (logs	Birch	170.2 m3	
Betula pendula	W1.2 Fuel wood	Birch	316.4 m3	
Carpinus betulus L.	W1.1 Roundwood (logs	Hornbeam	3,917.9 m3	
Carpinus betulus L.	W1.2 Fuel wood	Hornbeam	6,016.6 m3	
Corylus avellana L	W1.1 Roundwood (logs	Common hazel	0.0 m3	
Corylus avellana L	W1.2 Fuel wood	Common hazel	1.0 m3	

# Commercial timber species

8.01 Species *	8.02 Product code *	8.03 Trade name *	8.04 Harvested quantity in previous calendar year *	8.06 Sold with FSC Claim in previous calendar year *
Fagus sylvatica L.	W1.1 Roundwood (logs	Beech	35,177.6 m3	
Fagus sylvatica L.	W1.2 Fuel wood	Beech	45,288.4 m3	
Fraxinus excelsior	W1.1 Roundwood (logs	Common ash	1,975.2 m3	
Fraxinus excelsior	W1.2 Fuel wood	Common ash	2,073.7 m3	
Fraxinus ornus L.	W1.1 Roundwood (logs	Manna ash	2.6 m3	
Fraxinus ornus L.	W1.2 Fuel wood	Manna ash	22.7 m3	
Gleditsia triacanthos	W1.1 Roundwood (logs	Honey locust	1.5 m3	
Gleditsia triacanthos	W1.2 Fuel wood	Honey locust	5.5 m3	
Larix decidua	W1.1 Roundwood (logs	Larch	39.2 m3	
Larix decidua	W1.2 Fuel wood	Larch	11.8 m3	
Morus alba L.	W1.1 Roundwood (logs	Black mulberry	4.0 m3	
Morus alba L.	W1.2 Fuel wood	Black mulberry	10.6 m3	
Picea abies	W1.1 Roundwood (logs	Norway spruce	34,252.3 m3	
Picea abies	W1.2 Fuel wood	Norway spruce	8,076.5 m3	
Pinus nigra	W1.1 Roundwood (logs	Black pine	120.4 m3	
Pinus nigra	W1.2 Fuel wood	Black pine	213.8 m3	
Pinus sylvestris	W1.1 Roundwood (logs	Scots pine	268.6 m3	
Pinus sylvestris	W1.2 Fuel wood	Scots pine	97.0 m3	
Populus alba L.	W1.1 Roundwood (logs	White poplar	50.6 m3	



# Commercial timber species

8.01 Species *	8.02 Product code *	8.03 Trade name *	8.04 Harvested quantity in previous calendar year *	8.06 Sold with FSC Claim in previous calendar year *
Populus alba L.	W1.2 Fuel wood	White poplar	95.9 m3	
Populus euramericana (Dode) Guinier	W1.1 Roundwood (logs	Euroamerican poplar	2,249.4 m3	
Populus euramericana (Dode) Guinier	W1.2 Fuel wood	Euroamerican poplar	551.8 m3	
Populus nigra	W1.1 Roundwood (logs	Black poplar	20.2 m3	
Populus nigra	W1.2 Fuel wood	Black poplar	90.4 m3	
Populus tremula	W1.1 Roundwood (logs	Aspen	1,533.9 m3	
Populus tremula	W1.2 Fuel wood	Aspen	4,308.5 m3	
Prunus avium	W1.1 Roundwood (logs	Cherry	816.0 m3	
Prunus avium	W1.2 Fuel wood	Cherry	1,233.8 m3	
Quercus cerris	W1.1 Roundwood (logs	Turkey oak	478.4 m3	
Quercus cerris	W1.2 Fuel wood	Turkey oak	388.7 m3	
Quercus frainetto	W1.1 Roundwood (logs	Hungarian oak	75.3 m3	
Quercus frainetto	W1.2 Fuel wood	Hungarian oak	54.1 m3	
Quercus pedunculiflora	W1.1 Roundwood (logs	Grayish oak	399.2 m3	
Quercus pedunculiflora	W1.2 Fuel wood	Grayish oak	172.5 m3	
Quercus petraea	W1.1 Roundwood (logs	Sessile oak	6,466.5 m3	
Quercus petraea	W1.2 Fuel wood	Sessile oak	7,202.3 m3	
Quercus pubescens	W1.1 Roundwood (logs	Downy oak	0.0 m3	
Quercus pubescens	W1.2 Fuel wood	Downy oak	195.0 m3	
Quercus robur	W1.1 Roundwood (logs	Common oak	2,830.7 m3	

# Commercial timber species

8.01 Species *	8.02 Product code *	8.03 Trade name *	8.04 Harvested quantity in previous calendar year *	8.06 Sold with FSC Claim in previous calendar year *
Quercus robur	W1.2 Fuel wood	Common oak	3,381.3 m3	
Quercus rubra	W1.1 Roundwood (logs	Red oak	11.1 m3	
Quercus rubra	W1.2 Fuel wood	Red oak	12.8 m3	
Robinia pseudoacacia L.	W1.1 Roundwood (logs	Robinia	3,177.1 m3	
Robinia pseudoacacia L.	W1.2 Fuel wood	Robinia	3,972.5 m3	
Salix alba L.	W1.1 Roundwood (logs	White willow	10.9 m3	
Salix alba L.	W1.2 Fuel wood	White willow	34.2 m3	
Salix Caprea	W1.1 Roundwood (logs	Sallow	101.0 m3	
Salix Caprea	W1.2 Fuel wood	Sallow	532.7 m3	
Salix fragilis L.	W1.1 Roundwood (logs	Crack willow	0.0 m3	
Salix fragilis L.	W1.2 Fuel wood	Crack willow	0.0 m3	
Sorbus aria (L.) Crantz	W1.1 Roundwood (logs	Whitebeam	34.0 m3	
Sorbus aria (L.) Crantz	W1.2 Fuel wood	Whitebeam	26.0 m3	
Sorbus aucuparia L.	W1.2 Fuel wood	Rowan tree	0.0 m3	
Tilia cordata P.Mill.	W1.1 Roundwood (logs	Littleleaf linden	1,575.0 m3	
Tilia cordata P.Mill.	W1.2 Fuel wood	Littleleaf linden	1,657.7 m3	
Tilia tomentosa Moench	W1.1 Roundwood (logs	Silver linden	10,563.6 m3	
Tilia tomentosa Moench	W1.2 Fuel wood	Silver linden	4,744.7 m3	
Ulmus glabra	W1.1 Roundwood (logs	Wych elm	60.4 m3	
Ulmus glabra	W1.2 Fuel wood	Wych elm	93.2 m3	

## Forest context and management plan

Question	Inputs
11.28 Description of the forest	
11.29 Description of the management system	
11.01 Legislative, administrative and land use context in which the Organization operates	
11.02 Roles of responsible government agencies involved in aspects of forest management	
11.03 Ownership and use-rights (both legal and customary) of lands and forest of external parties other than the certificate holder	
<b>11.04 Non-forestry activities being undertaken within the area evaluated, whether they are undertaken by the certificate holder or by some other party (e.g. mining, industrial operations, agriculture, hunting, commercial tourism, etc.)</b>	
11.04.1 mining	No
11.04.2 industrial operation	No
11.04.3 agriculture	No
11.04.4 hunting	Yes
11.04.6 other, please specify	
11.05 Forest management objectives	

## Forest context and management plan

Question	Inputs
11.06 Land use and ownership status of the forest resource	
11.07 Socio-economic conditions of the forest management	
11.08 Brief description of forest composition	
<b>11.09 Profile of adjacent lands</b>	
11.09.1 urban	Yes
11.09.2 agriculture	Yes
11.09.3 wetland	Yes
11.09.4 mining	No
11.09.5 desert	No
11.09.6 pasture	Yes
11.09.7 orchards	No
11.09.8 other, please specify	
11.23.1 Description of segregation controls implemented *	<p>Strict chain of custody system is in place involving physical marking of the standing wood, set of harvesting and transport documentation, daily production records, etc. This allows for easy identification of wood origin. The trees selected for logging are hammer marked (may not be the case for clear fells where only the boundary of the site are marked). Sales of timber are accompanied by transport documents showing the loading point (forest sub-compartment) and point of delivery. Each logging area has unique number in the national online registration system (SUMAL) and this number can be easily traced. The system of wood transport documents is supported by specific internet-based software and could be publicly traced through "Inspecotrii paduri". For each wood transportation the following data shall be entered into the application: point of loading, wood volume, species and wood assortments, SUMAL's number of the harvesting site (APV) and also the transport destination. Than the system generates an unique online or offline code that is mandatory to be registered into the wood transport document and which is time specific. Wood transport documents missing this code or having an invalid code are considered illegal, the wood will be confiscated and fines for illegal transportation will be issued.</p> <p>For the sales of standing wood, only invoices are issued by the FMU (the delivery notes are issued by the harvesting companies). No on-product trademarks are used to note the certification status of the transported timber. FSC claim and code are noted on the sales and transport documentation.</p>
11.27.1 log yard *	Yes
11.27.2 road side *	Yes
11.27.3 other, please specify	
11.31 Major changes to management plan *	<p>No major changes to the management plan however, due to sanitary cuts the allowable cut for the 10-year period was exceeded in 5 Production Units: UP XIII Botosani; XVI Falticeni; XXXII Grivita, UP II Galati and UP XXXIV Barlad. In addition, annual allowable cut was exceeded for the same reasons in some other UPs - UP XIX Gura Humurului; .</p> <p>In these Production Units implementation of planned regeneration felling was stopped to compensate exceeded quantities and prior approval for extraction of affected timber was granted by the competent authority the Forest Guard.</p>

# Stakeholder feedback

12.01			
Stakeholder group *	12.02 Stakeholder description *	12.03 Stakeholder's comment	12.06 CB's follow up
National and state forest agencies	Controlling authority	Forest management is implemented in accordance with the forest management plans which are regulated by the stakeholder.	Noted for respective indicators from NFSS.
Social interests	State inspectorate	INGKA's management and actions have not presented any particular problems and the intervention of their staff was timely and effective. Their activity can be categorized as a positive one.	Noted for respective indicators from NFSS.
National and state forest agencies	Controlling authority	No positive, no negative comments. Not aware of unresolved conflicts of other entities.	Noted for respective indicators from NFSS.
National and state forest agencies	Controlling authority	The forest management for UP XII takes into account the conservation objectives of the protected natural areas of community interest.	Noted for respective indicators from NFSS.
Economic interests	State forest management enterprise	Sustainable and ecologically, socially and economically responsible management of forests.	Noted for respective indicators from NFSS.
Social interests	Neighbour, religious community	No ownership disputes in INGKA. No complaints related to forestry activities. No disturbance during religious holidays (e.g. 10 Oct when is the holiday for the Monastery). Quantity and quality of water does not seem to be affected from the forest management activities.	Noted for respective indicators from NFSS.
Local communities, residents	Local administration	No complaints related to the forest management. No ownership disputes. No places of importance to the local communities within the forests managed by INGKA. Local people are dependent on firewood but demands are satisfied. No negative impacts from forestry operation on water quantity and quality.	Noted for respective indicators from NFSS.
Local communities, residents	Local administration	Very good collaboration with the FMU, not affected by their activities, firewood needs are fulfilled by their own forestland, water stream pipe are sourced from community owned land. No ownership disputes. Illegal activities are not a issue for the area.	Noted for respective indicators from NFSS.

# Stakeholder feedback

12.01			
12.01 Stakeholder group *	12.02 Stakeholder description *	12.03 Stakeholder's comment	12.06 CB's follow up
Research institutions and universities	School	The collaboration with the Ingka Group has been highly effective. Ongoing activities in the FMU forests such as nursery operations and planting initiatives. Ingka has fully equipped a classroom, and plans are underway to establish a library with their donation.	Noted for respective indicators from NFSS.
Social interests	NGO	The collaboration has been good, and the stakeholder is grateful for the support received from Ingka. They have already funded three programs: scholarships for school students, the rehabilitation of a meeting place, and the establishment of the thematic trail "Darurile Padurii"	Noted for respective indicators from NFSS.
Social interests	NGO	Good collaboration, Ingka are frequent supporters of the organization, mainly investing the fields of education, by supporting schools, and health, by renovating dispensaries, drilling new water sources. Also FMU staff are providing support on field when requested.	Noted for respective indicators from NFSS.
Environmental interests	Management of protected areas	Good cooperation, had common activities in the establishment of thematic trail. There are no issues in management plans approvals, and still are several plans under development. Quarterly field visits inspection and also after allegations, no issues reported. Positive about the non-intervention in the areas of thematic trail.	Noted for respective indicators from NFSS.
National and state forest agencies	Controlling authority	Overall, the collaboration with FMU is positive, with no issues identified. Weekly actions are organized with FMU staff for inspections of wood transport on public roads. During field controls, they observed the beneficial effects of FMU procedures on health and safety, as well as the general working conditions of forest workers.	Noted for respective indicators from NFSS.
Social interests	NGO	Their collaboration with FMU is strong, highlighted by private scholarships for girls, youth empowerment programs, school presentations, and field visits for students to their FMU operations.	Noted for respective indicators from NFSS.

# Stakeholder feedback

12.01 Stakeholder group *	12.02 Stakeholder description *	12.03 Stakeholder's comment	12.06 CB's follow up
FME personnel	Personnel from all levels of the sampled FMUs incl. Chiefs, FSC responsables, forest fund responsables, responsables for the forest regeneration, pesticides application, protection, field staff (chifs of districts, forest rangers), admin staff (HR, accountants) etc.	All interviewed staff demonstrated awareness on the relevant FSC related topics. No issues raised.	Noted for respective indicators from NFSS.
Forest workers, contractors	Managers of contractors, chiefs of harvesting teams, workers (chainsaw operators, skidder/forwarder operators, support workers)	Interviewees confirmed: provision of relevant training, salaries are not lower than the minimum wage, membership in trade unions is free and not restricted, PPE is regularly provided, there no unresolved conflicts. No accidents were reported. Adequate felling technique demonstrated by the chainsaw operators.	Noted for respective indicators from NFSS.

## Nonconformities/Observations raised

14.01 Unique Finding number *	14.02 CB Non-conformity Ref *	14.06 Grading *	14.07 Open / Closed *	14.08 Standard *	14.09 Clause *	14.03 Issue date *	14.04 Due date *	14.05 Close date *	14.10 Requirement *	14.11 Description of audit finding *	14.15 Corrective action requested *	14.14 MU Applicability	14.12 Corrective action taken by the auditee *	14.13 CB's review of corrective actions
2024-C131270-1	2024.1	Obs	Open	NFSS	1.6.1	2024-09-13			A publicly available dispute resolution process is in place; developed through culturally appropriate engagement with affected stakeholders.	Procedure for dispute resolution is adopted and publicly available on INGKA website. Managers stated that stakeholder feedback on the procedure was sought when it was introduced (2016-2017) and that the invitation letters for the annual stakeholder consultations (e.g. last invitation sent on 5.3.2024) include a text that all documents published on the company website, as this procedure is, maybe commented on. However, no evidences were provided for the process in 2016-2017 while the text in the invitations for the annual consultation was found to be too general not explicitly mentioning this procedure. Managers reported that to date no feedback on the procedure has been received.	The Organization should ensure that its dispute resolution procedure is developed through culturally appropriate engagement with affected stakeholder and evidences of this engagement are kept.			
2024-C131270-2	2024.2	Obs	Open	NFSS	6.7.5	2024-09-13			Roads and extraction routes will not enter the riverbed where viable alternative solutions exist.	During the inspection in LP XXXI Ceahlau-Dreptu, u.a. 5498550, it was verified in the harvesting documentation and observed (minor traces seen on the river banks) that timber extraction was carried out over a watercourse. In accordance with forest managers no other viable alternative solutions existed and extraction works were carried out during the winter when the watercourse was frozen which is allowed by national legislation and by the internal procedures. This condition is also stated in the environmental impact assessment checklist developed during the tree marking process. While allegations about the site were made also by an NCO, it was also checked by the competent authorities - the Forest Guard, which did not identify non-compliances with the legislation (Protocol from this check were reviewed). Issue is raised as 'Observation' as extraction over riverbeds is not a good practice in general considering that recent winters have been quite mild and very often watercourses do not freeze entirely.	The Organization should carefully consider all cases where extraction routes need to enter riverbeds.			



## Annex 1 Forest Management Standard Checklist

<b>Country or Region</b>
Romania
<b>Standard selected for this audit</b>
The FSC National Forest Stewardship Standard of Romania FSC-STD-ROU-01-2017 EN
<b>Version of P&amp;C the selected standard is based on</b>
<b>Standard Approval date</b>
15/04/2019
<b>Summary of changes to the standard since the previous audit</b>
No changes to the standard since the previous audit
<b>The following criteria were assessed</b>
All criteria from Principles 1, 4 and 8. Plus criteria 6.4, 6.6, 9.4,10.3 due to presence of HCVs.

SECTION A: FSC® TRADEMARK REQUIREMENTS FSC-STD-50-001 Requirements for the use of the FSC trademarks by certificate holders			
FSC-STD-50-001 V2-1, Part II	<b>A1</b>	<b>All on-product trademark designs meet FSC Trademark requirements e.g. label for use as log tag approved by SA Cert 05/05/2018</b>	
	<b>RA</b>	No on-product trademark use to date.	n/a
	<b>S1</b>	No on-product trademark use to date.	n/a
	<b>S2</b>	No on-product trademark use to date.	n/a
	<b>S3</b>	No on-product trademark use reported/detected.	n/a
	<b>S4</b>		
FSC-STD-50-001 V2-1, Part III	<b>A2</b>	<b>All promotional trademark designs (including website, signage, sales documents, newsletters etc. as used) meet FSC Trademark requirements</b>	
	<b>RA</b>	All promotional trademark designs seen meet FSC Trademark requirements.	Y
	<b>S1</b>	All seen promotional trademark designs meet FSC Trademark requirements.	Y
	<b>S2</b>	All witnessed promotional trademark designs meet FSC Trademark requirements.	Y
	<b>S3</b>	Since the previous audit, 4 cases of promotional usage reported e.g. text for newsletter, text on website and public communication etc. All these uses complied with TM requirements.	Y
	<b>S4</b>		
FSC-STD-50-001 V2-1, 1.5	<b>A3</b>	<b>All FSC trademark designs have been approved by SA Certification</b>	
	<b>RA</b>	All FSC trademarks designs used have been approved by SA. Last approval from 09.02.2021 for the use of FSC trademarks on the document stating the commitment to FSC principles signed by the Manager.	Y
	<b>S1</b>	No use of FSC trademark designs not approved by SA Certification is detected. The last approval of FSC trademark is received on 22.11.2021.	Y
	<b>S2</b>	All seen FSC trademark designs are approved by SA Certification. The last approval of FSC trademark is received on 13.2.2023.	Y
	<b>S3</b>	For all 4 uses since the previous audit approval was sought from SA certification and was granted. In 2024 approvals (3) were sought through the SA client portal and were granted on 5.2.2024, 26.3.2024, 16.4.2024 respectively. Approval for use in 2023 (public statement) was granted on 11.7.2023 respectively. Approval emails are kept and were presented.	Y
	<b>S4</b>		

<b>1</b>		<b>Principle 1: Compliance with Laws</b> The Organization* shall comply with all applicable laws*, regulations and nationally- ratified* international treaties, conventions and agreements.		
<b>1.1</b>		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.	<b>3</b>	
		<b>1.1.1 Legal registration* to carry out all activities within the scope of the certificate is demonstrated with legally valid documents.</b>		
	<b>RA</b>	OS INGKA is registered in the National register of Forest Managers (Registrul National al Administratorilor de Paduri) with Document A No 156 Authorisation for functioning No 490 from 16.06.3025 issued by the Ministry of Environment, Waters and Forests - for OS IRI, with certificate of mentions 1056 from 15.09.2020 for Ocolul Silvic OS INGKA Investments SRL.	<b>Y</b>	
	<b>S1</b>			
	<b>S2</b>			
	<b>S3</b>	No change. OS INGKA is registered in the National register of licensed Forest Managers (Registrul National al Administratorilor de Paduri) with Document A No 156. Authorisation for functioning No 490 from 16.06.2015 issued by the Ministry of Environment, Waters and Forests is in place as is also certificate 1231 from 03/06/2024.	<b>Y</b>	
	<b>S4</b>			

<b>1.2</b>		<b>The Organization* shall demonstrate that the legal status* of the Management Unit*, including tenure* and use rights*, and its boundaries, are clearly defined.</b>	<b>3</b>	
		<b>1.2.1 Ownership of areas included within the scope of the certificate is demonstrated with legally valid documents by the Organization.</b> <b>Note 1. Areas under disputes in a court of law will not be included in the scope of the certificate</b> <b>Note 2. Already certified areas will be excluded from the scope of the certificate when forestry services/administration are suspended by law.</b>		
	<b>RA</b>	Sample check e.g.: UP XLVIII Adler Brodoc: purchase contract 660/30.06.2020 for 12.5 ha UP Sigal Dionis: purchase contract 257/05.03.2021 for 135.55 ha; UP XL Tibau 2: purchase contract 1065/22.05.2020 for 149 ha (and 0,0055); No 1404 from 27.08.2014 for 9342.13 ha for various UPs. An area of 1033,97 ha where the forestry services is suspended is excluded from the scope of certificate. No forest operations are taking place on those areas. One stakeholder complains to SA that the FMPs do not respect the ownership rights to the grazing lands - non-forested areas located in several spots. Interviews held during the audit with the stakeholder revealed that: - no claim was made in this regard to OS INGKA Management - during the public consultation recently carried out during the review of the FMP the stakeholder does not express this claim - at least part of the spots in discussion is not located in the OS INGKA area (but in other owner's property) - the stakeholder expressed that the relationship with OS INGKA is good, including that OS INGKA provided timber for free to several people in difficulties from the local community	<b>Y</b>	
	<b>S1</b>			
	<b>S2</b>			
	<b>S3</b>	legally valid ownership documents are in place e.g. for the sampled UP X Popesti, UP XII Frumusica and UPXXXI Ceahlau-Dreptu this is purchase contract 1182 from 22/06/2016; for UP XXXIV Barlad - purchase contract 1404 from 27/08/2014; for UP XIII Botosani purchase contract 1779 from 27/12/2021 etc. Ownership is also reflected in the state cadaster (pls. see section 7.23 of the report). There are 1033, 97 ha which are under ownership dispute and additional 99,99 ha for which inconsistencies between the property deeds and the actual situation on the ground have been identified (pls. see sections 5.02-03 of the report). These areas are not included in the scope of the certification and forestry operations there are ceased.	<b>Y</b>	
	<b>S4</b>			

		<b>1.2.2 Legal* tenure* to manage and use resources within the scope of the certificate is demonstrated with legally valid documents.</b>		
	<b>RA</b>	Contract signed between the owner and OCOLUL SILVIC OS INGKA INVESTMENTS to manage the lands owned by the first organisation - No 129/24.07.2015. For every new property, an addendum is signed e.g. Addendum 29 from 05.04.2021 for the Production Unit (UP) Sigal Dionis	<b>Y</b>	
	<b>S1</b>			
	<b>S2</b>			
	<b>S3</b>	There is a contract - No 129 (and addendums to its) between the owner and OS INGKA Investment SRL.		
	<b>S4</b>			

		<b>1.2.3 The boundaries of all Management Units* within the scope of the certificate are clearly marked and documented and clearly shown on maps.</b>		
	<b>RA</b>	For each FMP there are maps developed, which include clear boundaries, neighbours etc. The areas included under certification are clearly marked. At the moment of a new forestland purchases, cadastral measurements are carried out, with detailed maps produced.	<b>Y</b>	
	<b>S1</b>			
	<b>S2</b>			
	<b>S3</b>	The Organisation operates a GIS which includes different layers of information incl. the boundaries of the MUs as a basic layers. These boundaries laid down on the basis of information from purchase contracts, previous FMPs, field measurements etc. For each FMP, maps are developed that include clear boundaries, neighboring areas, and other relevant details. The areas under certification are distinctly marked.	<b>Y</b>	
	<b>S4</b>			

1.3		<b>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.</b>	3	
		<b>1.3.1 All activities undertaken in the Management Unit*, including harvesting of products and/or offering ecosystem services are carried out in compliance with applicable laws* and regulations and administrative requirements. Any cases of trespassing are penalized according to internal procedures and legal provisions.</b>		
	RA	OS INGKA is managing the forests based on approved FMPs. The organisation is inspected by the Garda Forestiera (representing the Ministry of Environment, Waters and Forests) on a regular basis. Register of inspections carried out by State agencies was checked - no sanctions/non-compliances identified since previous surveillance.	Y	
	Compla Int assess ment	The Technical Norms (7) Ord MAPP 1653/31.10.2000 stipulates the methodology of regeneration evaluation. Based on this methodology, there is an annual internal decision issued by the FMU Manager for evaluation the regeneration status. Decision 41/2.09.2020 – stipulates that field evaluation and data collection will be carried out between 2.09.2020 – 15.10.2020 by the responsible employee). Following this step, the field checklist is filled out, establishing the percentage of regeneration and the installed composition by species. For 121A and 121B, field checklist seen and in both the percentage of installed regeneration is over 70%: 121A – 70% and 121B – 72%. Following the complaint, OS INGKA employees established a new network of sample areas to assess the natural regeneration remained after the cut. According to the data collected the natural regeneration coverage shown that existing regeneration after the final cut is over 70% (over 80% in some cases). As part of the complaint assessment, during the site visit several sample plots were verified sub-compartments 121A and 121B (six in each forest sub-compartment). The sampling confirmed that the existing natural regeneration of target composition species cover more than 70% of the land. Most of the high natural regeneration (1-2m) of species which do not belong to the target regeneration formula (as provided in the FMPs) was removed in order to ensure conditions for regeneration of targeted species. The young seedlings of Quercus spp., Acer spp, Fraxinus spp., Fagus, Carpinus was retained in various proportions. After the operations implementation, the current composition of the regeneration is: 121A – 6 Oak+2 Beech+ 2 Other species. According to the FMP, the target composition for this forest subcompartment is 5 Oak+3 Beech+ 2 Other species (corresponds) 121B – 6 Oak+2 Beech+ 2 Other species. According to the FMP, the target composition for this forest subcompartment is 5 Oak+3 Beech+ 2 Other species (corresponds) The current species composition corresponds to the FMP provisions and the targeted composition of the future mature stand. However, the removal of almost entire high regeneration (1-2 m height) of not wanted species - mostly Carpinus, which is a strong competitor for Quercus – resulted in a visual impact; retaining part of the existing high regeneration could provide some protection of Quercus seedlings during strong heat periods in the summertime.	Y	See also 10.9.3 and the Obs 2021.4
	S1			
	S2			
	S3	Forest management activities are implemented in accordance to the provisions of the FMP and national legislation. The organization is regularly inspected by state authorities to ensure compliance with legal requirements concerning forest management, the environment, labor, finances, emergency situations, and more. A register of these checks is maintained which was reviewed during the audit to confirm that no major or outstanding issues were identified by the relevant state authorities. This was in general reconfirmed by the feedback received from representatives of some of these institutions during the stakeholder consultation. In 2024, INGKA was subject to increased scrutiny from the competent authorities due to public allegations of an NGO for irregularities in specific sites (e.g. improper application of silvicultural practices, exceeding permissible logging volumes, obstructing watercourses during logging operations, soil erosion on skid trails caused by heavy machinery during rain, damage to remaining trees near skid roads, and failure to comply with specific conditions of protected natural areas) . Each of the sites in question was checked by the Forest Guard, the Environmental Guard and ANANP and review of the protocols from these checks did not confirm the alleged irregularities e.g. Protocol from inspection of the Forest Guard nr. 6068/05.03.2024 on UP X Popesti, nr. 6482/08.03.2024 on UP XXXI Ceahlau; Protocols from inspection of Environmental Guard nr. 200037/29.03.2024, Protocol from inspection of ANANP lasi nr. 336/ST IS/ 07.05.2024 etc. Some the site quoted in the allegations were also visited by the audit team with no issues detected.	Y	
	S4			
		<b>1.3.2 Payment of all applicable legally prescribed charges connected with forest* management is made according to legal provisions.</b>		
	RA	All duties are paid in due time e.g. Certificate no 3291523 issued by Public Finances on 11.05.2021 confirmed that OS INGKA Investments has paid all taxes, as well as other state or local budget contributions, ensures etc. to date.	Y	
	S1			
	S2			
	S3	All duties are paid in due time e.g. Certificate no 10310521 issued by Public Finances on 13.06.2024 confirmed that to date OS INGKA Investments has paid all taxes, as well as other due state or local budget contributions, social contributions etc.	Y	
	S4			
		<b>1.3.3 Activities covered by the management plan* are designed to comply with all applicable laws*.</b>		
	RA	FMPs are designed to comply with the legal requirements. According to the law, the FMPs shall receive an Environmental Endorsement before being approved by the Ministry. Sample check shown that the FMPs have been approved by Minister order, are in procedure of environmental endorsement (in the last case, no operation is implemented until approval e.g. UP V Campuri; UP XXIV Mehedinti; Minister Order 766 from 2018 Any deviation from the FMP provisions shall be approved by the "Garda Forestiera" - which represents the Ministry in each county. In addition, each FMP shall be endorsed by the Environmental Protection Agency.	Y	
	S1			
	S2			

S3	FMPs are designed to comply with the legal requirements. According to the law, FMPs must receive an Environmental Endorsement before being approved by the Ministry. A sample check indicates that the FMPs have been approved through Ministerial orders and are currently undergoing the process of environmental endorsement. In cases where environmental endorsement is pending, no operations are implemented until approval is granted, e.g. UP VII Covasna and UP XI Iasi. Minister Order 27 from 17/01/2019 for UP X Popesti; Minister Order 3069 from 29/11/2022, UP 41 Bacesti. Any deviation from the provisions of the Forest Management Plan (FMP) must be approved by the Forest Guard, which represents the Ministry in each county. Additionally, each FMP must be endorsed by the Environmental Protection Agency.	Y	
S4			

	<b>1.3.4 When conflicts between FSC standard and national legislation are identified, they should be presented to the auditors. Note: In case of conflicts between provisions of FSC standard and national legislation, the national legislation provisions would prevail, if they refer to mandatory management measures. FSC requirements which set a higher bar than legal requirements are not considered a conflict and therefore will prevail in an FSC certified operations. Conflicts are cases when a legal obligation prevents the implementation of FSC requirements.</b>		
RA	According to the Manual of procedures, section 1.3.4 (f), when conflicts between FSC standard and national legislation are identified, they will be presented to the auditors.	Y	
S1			
S2			
S3	According to the Manual of Procedures, Section 1.3.4 (f), any conflicts identified between the FSC standard and national legislation will be presented to the auditors. Some potential conflicts have been reported by the managers - pls. see section 5.36 of the report.	Y	
S4			

<b>1.4</b>	<b>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.</b>	<b>3</b>	
	<b>1.4.1 Measures are implemented to provide protection* from unauthorized or illegal harvesting, hunting, fishing, trapping, collecting, settlement and other unauthorized activities.</b>		
RA	Hotspot areas are identified. Cameras are installed in sensitive areas. Patrols are carried out - with higher intensity in areas subject to illegal activities. Monthly reports after patrolling are provided by the field personnel e.g. from 25.03.2021 in UP I Nehou, together with forest ranger from neighbouring FME and 06.03. 2021 with police, in UP V Campuri Police is notified every time an illegal activity is identified e.g. last notification from 27.04.2021 for 4 illegally cut trees with a volume 0.997 m3), in UP XI Iasi.	Y	
S1			
S2			
S3	For guarding purposes, the area is separated into cantons each of which is assigned to a forest rangers. Assessment of risk of illegalities have been carried out and hotspot areas are identified (e.g. one such is present near a roma community in UP Adancata) for which specific measures are implemented e.g. cameras are installed in sensitive areas, more frequent patrols are carried out. Monthly reports after patrolling are provided by the field personnel e.g. from 26.04.2024 in XXII Crasna, together with forest ranger from neighbouring FME in 10.04.2024 on forest road DAF V.Morii, DAF Zizin. Interviewed stakeholders confirmed that illegalities have significantly decreased in the last decade and are not a big issue for the moment. Police is notified every time an illegal activity is identified e.g. last such notifications were from 13.05.2024 about 6 illegally cut trees with a volume of 6.059 m3 in UP IV Gura Calitei and from 14.03.2024 about 9 illegally cut trees with a volume of 0.742 m3, in UP III Valea Neagra-Motnau.	Y	
S4			

	<b>1.4.2 Where protection* is not the legal* responsibility of the Organization, a system is implemented to work with regulatory bodies to identify, report, control and discourage unauthorized or illegal activities.</b>		
RA	Hunting activities are carried out by associations of hunters, which have the legal responsibility to ensure protection of the game population. According to the forest guarding regulation (Regulamentul de paza) and the job description, the field personnel is informing the OS INGKA office staff. OS INGKA procedure requires that information is transferred to the relevant institution e.g.: Environmental Guard; Forest guard; police department; hunting association etc. Also cases of unauthorised garbage dumping are notified to authorities.	Y	
S1			
S2			
S3	Game management, hunting activities and fishing are organized by the Hunting associations, so INGKA does not have the legal responsibilities from protection from illegalities in this respect. Following the forest guarding regulation and job descriptions, if illegalities are detected by the INGKA field personnel these have to be reported to INGKA management staff. In accordance with internal procedures all this information must be reported to the competent authorities, including the Environmental Guard, Forest Guard, police department, hunting association, and others. Moreover, incidents of unauthorized garbage dumping are promptly reported to the appropriate authorities.	Y	
S4			

	<b>1.4.3 If illegal or unauthorized activities are detected, measures are implemented to address them.</b>		
RA	Where detected, unauthorised activities measures were taken i.e.: 18 fine report in 2000 and 20 in 2021; police stations were notified in maximum 24 hours in case of identification of illegally cut trees where perpetrators were not found on site.	Y	
S1			
S2			

	S3	Where detected, unauthorised activities measures were taken i.e.: in 2023 62 offenses for illegal logging were reported, 1 case of overtaking of landuse, and 4 cases of illegal grazing. Police was notified in maximum 24 hours in case of identification of illegally cut trees where perpetrators were not found on site.	Y	
	S4			

1.5		<b>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. See Annex A</b>	3	
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		<b>1.5.1 Compliance with applicable national laws*, local laws*, ratified* international conventions and EU regulations relating to the transportation and trade of forest products up to the point of first sale is demonstrated.</b>		
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	RA	OS INGKA purchased the Sintact software, which is daily updated with new legal requirements and is available to the personnel. A legal councillor is hired by OS INGKA by the central structures in Bucharest and is providing interpretation where necessary.	Y	
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	S1			
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	S2			
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	S3	INGKA sells only timber and sales can be from the forest road, from log depot or standing. When timber is sold standing transport documents are issued by the contractors. As per national legislation, SUMAL electronic system is used to issue of APVs and transport documents. Managers reported that no major issues have been identified incl. from the inspection of the competent authorities except for 1 case (inspection from Forest Guard - Protocol nr. 6068/05.03.2024) from check in UP X Popesti where reports of transport documents were found non-compliant, e.g. missing or truncated photos and/or incomplete routes reported in SUMAL by the transport companies. Penalties were issued to these transport companies accordingly.	Y	
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	S4			
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		<b>1.5.2 Compliance with CITES provisions is demonstrated, including through possession of certificates for harvest and trade in any CITES species.</b>		
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	RA	No CITES tree species traded by OS INGKA. Animal species listed on CITES may exist e.g. e.g. bear, wolf, lynx, wild cat. The hunting activities are not under OS INGKA responsibility, but are managed by the hunting managers as per legal provisions. There is no evidence of non-compliance.	Y	
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	S1			
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	S2			
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	S3	No CITES listed species are harvested/collected and traded by INKGA. Managers demonstrated awareness on some CITES listed species present in the area e.g. brown bear, lynx, wolf etc.	Y	
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	S4			
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		<b>1.5.3 The Organization implements a Due Diligence System for placing timber on the market in compliance with the legal provisions. Any corrective measures proposed by the competent authority are implemented.</b>		
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	RA	The company is implementing the SA Due Diligence System. There were no corrective measures proposed by the competent authority since previous surveillance.	Y	
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	S1			
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	S2			
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	S3	A DDS is in place and implemented by INKGA which was subject to a separate audit running in parallel with this one, which found non-conformities. No indication found also of corrective measures imposed by the competent authorities.	Y	
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	S4			
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1.6		<b>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*. See Annex J</b>	3	
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		<b>1.6.1 A publicly available* dispute* resolution process is in place; developed through culturally appropriate* engagement* with affected stakeholders*.</b>		
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	RA	The dispute resolution process is developed (Annex 4 "Procedura privind reclamatiile"); stakeholders were invited to provide their comments - none received. The procedure is publicly available on the organisation's website.	Y	
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	S1			
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	S2			
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	S3	Procedure for dispute resolution is adopted and publicly available on INKGA website. All received complaints shall be registered, investigated and responded to within 30 days and only in exceptional cases within 60 days for which the complainee shall be informed. Managers stated that stakeholder feedback on the procedure was sought when it was introduced (2016-2017) and that the invitation letters for the annual stakeholder consultations (e.g. last invitation sent on 5.3.2024) include a text that all documents published on the company website, as this procedure is, maybe commented on. However no evidences were provided for the process in 2016-2017 while the text in the invitations for the annual consultation was found to be too general not explicitly mentioning this procedure (Obs. 2024.1). Managers added that to date no feedback on the procedure has been received.	Y	Obs. 2024.1
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	S4			
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		<b>1.6.2 Disputes* that can be settled out of court are either resolved or are in the dispute* resolution process according to legal provisions and/or internal procedures of the Organization.</b>		
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	RA	No disputes into Court at the time of the assessment. According to managers, the organisation's policy is to address the disputes out of Court. Procedures are developed in this regard in the Manual of procedures.	Y	
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	S1			
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	S2	No evidence of complaints that could not be resolved and that were raised to court. Pls. see 1.6.3 below for complaints received and processed and 1.6.4 for cases currently in court.	Y	
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	S3			
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	S4			
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		<b>1.6.3 Up to date records of disputes are held including: 1) Steps taken to resolve disputes*; 2) Outcomes of all dispute* resolution processes; and 3) Unresolved disputes*, the reasons they are not resolved, and how they will be resolved.</b>		
	RA	A register of disputes and complaints is kept by OS INGKA ("Registrul de sesizari si reclamatii"). 4 complaints recorded since S4, all addressed, none turned into disputes. However, in case of one stakeholder complaint it was found that the procedure was not implemented as specified. I.e.: the Stakeholder complains about not setting in written form the access rights to a area of interest for the community - a road to a cemetery located nearby the OS INGKA area, which requires access on this road. According to interviewed stakeholder and OS INGLA manager, the access was granted, however, the municipality asked for a notarised written agreement. The stakeholder's request was not recorded in the register (as the procedure requires) and response to the stakeholder was very much delayed, and only sent after a new letter was sent by the stakeholder. By the time of the audit, the stakeholder expressed that the situation was satisfactory addressed; the considers the relationship with OS INGKA as being good.	N	Minor CAR 2021.1 Closed at S1
	S1	Since RA 12 complaints are recorded. Review of the complaints management demonstrated that the internal complaint procedure is followed.	Y	
	S2			
	S3	Records of received complaints are kept in an electronic register. Since last audit there have been 14 entries, of which some have been requests for provision of information or access and only 4 could be classified as complaints. For all complaints dossier is kept and efforts were made to resolve. E.g. complaint from 9.2.2024 (sent through Poiana Teiului Municipality) where person complained that water from melting snow floods his garden coming from a road. Complaint was investigated to find that the road is owned by RNP Romsilva however reparation was made by INGKA by end of Feb 2024 (contractor was hired). 2 other complaints that relate to overlapping of borders - 1 currently under investigation and for the other (received 20.9.23 through a lawyer) the complainee was required to provide additional information (on 25.9.2023) which he did not do and was also informed that no operational activity will be implemented in the contested area.	Y	
	S4			

		<b>1.6.4 For disputes brought in a court of justice, court orders on ceasing forestry operations will be respected. NOTE: Disputes of substantial magnitude* or of substantial duration* or involving a significant* number of interests* are those brought in a court of justice. For such cases, court order on ceasing forestry operations emitted during the process (before any court decision is taken) will be respected.</b>		
	RA	There is no case of ceasing the operations issued by a court of justice for the area managed by OS INGKA due to disputes brought in a court of justice. On the area of 1033,97 ha the forest service is suspended, according to Forest guard decisions at request of county prefecture, for clarifications of emplacement/ownership.	Y	
	S1			
	S2	No cases brought in a court of justice for which there are court orders on ceasing forestry operations. By law, all ownership disputes shall be resolved by court. Forest managers reported on 2 cases currently in court that relate to INGKA property. In both cases (that concern 1033.97 ha) the state forest company Romsilva has contested the restitution process carried out by the relevant state authorities (so the legal action is against the decisions of these authorities and not against INGKA). Concerned areas are outside the scope of the certificate and activities in these have been suspended. In 2023, INGKA field staff reported to the Police illegally cut trees by a neighbouring owner (UP III, u.a. 715%) who however claims that this is his ownership. This case is currently being investigated by the competent authorities and managers expect to be raised to court. This area has been excluded from the scope of the certificate as a precautionary measure. Similarly, a complaint filed by a neighbour who disputing the mutual borders resulted in INGKA suspending any forest activities on 0,24 ha until the issue us resolved (the complainee was requested to provide additional evidence backing his claim but such was not received to date). The complainee was informed about ceasure of INGKA's activity in disputed areas.	Y	
	S3			
	S4			

<b>1.7</b>		<b>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.</b>	<b>3</b>	
		<b>1.7.1 An anti-corruption policy, specific to the forestry field, is elaborated and implemented. It includes a commitment not to offer or receive bribes of any description.</b>		
	RA	The anti-corruption policy is developed and published on the Organisation's website. It is based on the OS INGKA Group policy for business ethics and includes the commitment not to offer or receive bribes of any description. A definition of bribe is provided, to avoid misunderstandings.	Y	
	S1			
	S2			
	S3	Anti-corruption policy is enforced (Annex 8A from internal procedures) and is available on INGKA webpage. This policy includes the commitment not to offer or receive bribes.	Y	
	S4			

		<b>1.7.2 The policy meets at least the legal provisions related to anti-corruption.</b>		
	RA	The policy was developed based on legal provisions related to anti-corruption and meets the legal provisions related to anti-corruption.	Y	
	S1			
	S2			
	S3	No change. The policy referred to in 1.7.1 above is based on legal provisions and can bee assumed that these provisions are met.	Y	
	S4			

		<b>1.7.3 The policy is known and assumed by the employees of the Organization.</b>		
	RA	Each new employee signs the policy at the time of being employed. All existing employees were informed on the policy, according to the Annex 25 - annual training plan. All employees signed for being informed on the policy in March-April 2021.	Y	
	S1			
	S2			
	S3	Upon recruitment, each new employee confirms through signing that he/she was made aware of the anti-corruption policy. Regular refresh training are carried out - records of such from June 2023 were presented. Anti-corruption and business ethics policy is placed as an annex in contracts with contractors.	Y	
	S4			

		<b>1.7.4 The policy is publicly available* at no cost.</b>		
	RA	The policy is published on the Organisation's website.	Y	
	S1			
	S2			
	S3	The policy referred to in 1.7.1 above is available on INGA website.	Y	
	S4			

		<b>1.7.5 Corrective measures are implemented according to legal provisions and internal procedures if bribery or other corruption actions occur.</b>		
	RA	No case of bribery or other corruption actions identified, recorded or brought into attention of the audit team by the OS INGKA personnel, contractors or stakeholders.	Y	
	S1			
	S2			
	S3	No cases of corruption reported by managers or brought to the attention of the auditors during the stakeholder interviews. Indicator requirement is covered by the internal procedures.	Y	
	S4			

<b>1.8</b>		<b>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.</b>	<b>3</b>	
		<b>1.8.1 A written policy, endorsed by an individual with authority to implement the policy, includes a long-term* commitment to forest* management practices consistent with FSC Principles* and Criteria* and related Policies and Standards.</b>		
	RA	The policy stating long-term commitment to forest management practices consistent with FSC Principles* and Criteria* and related Policies and Standards is developed and is signed by the General manager and publicly available on the OS INGKA website (Annex 8 "Declaratie privind acordul cu Principiile si Criteriile schemei de certificare")	Y	
	S1			
	S2			
	S3	No change. A policy stating long-term commitment to forest management practices consistent with FSC Principles and Criteria and related Policies and Standards is in place (signed by the General manager of the company) and publicly available on the OS INGKA website (Annex 8 "Declaratie privind acordul cu Principiile si Criteriile schemei de certificare")	Y	
	S4			

		<b>Indicator 1.8.2 The policy includes references to the anti-corruption policy</b>		
	RA	The policy includes a full list of commitments engaged by the management of the organization. The commitment listed under No. 4 refers to anti-corruption policy.	Y	
	S1			
	S2			
	S3	Confirmed that the policy includes references to the anti-corruption policy (Poin No. 4 from the Policy).	Y	
	S4			

		<b>1.8.3 Employees are made aware of and implement the policy</b>		
	RA	Annex 8 is available on website and also on SharePoint (accessible to all employees). Regular trainings are carried out - as per Annex 25 Annual Training Plan. Interviewed employees were aware of the policy and other aspects of the organization's Code of Vonduct requirements. There is no evidence that employees are not implementing the policy.	Y	
	S1			
	S2			
	S3	The company employees have access to the Policy through the company website and also through the internal SharePoint system. Awareness raising for this Policy is also reflected in the Annual Training Plan (Annex 25). Interviewed employees were aware of the policy and other aspects of the organization's Code of Conduct requirements.	Y	
	S4			

		<b>1.8.4 The policy is publicly available* at no cost.</b>		
	RA	The policy is published on the Organisation's website and also is available at the Organisation's office.	Y	
	S1			
	S2			
	S3	The policy is publicly available on INGKA's website.	Y	
	S4			

<b>2</b>		<b>Principle 2: Workers Rights and Employment Conditions</b> <b>The Organization* shall maintain or enhance the social and economic wellbeing of workers*.</b>		
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2.1		<b>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.</b>	3	
		<b>2.1.1 Employment practices and conditions for workers* demonstrate conformity with applicable national legislation (see Annex A) which ratifies the ILO Core Labour Conventions as defined in the ILO Declaration on Fundamental Principles and Rights at Work (1998).</b>		
	RA	There are 2 people who represent the employees in the negotiations with the managers. Due to retirement of one representatives there are elections envisaged to complete the representatives team. Employment is based on legal labour requirements; contracts are signed with each employee. Office and field interviews did not reveal any issues related to the practices and conditions for workers. Implementation of the labour legislation is checked and verified by regional Labour Inspections (ITM). No evidence of non-conformities with national and ILO provisions.	Y	
	S1	At the time of audit the employees of FMU Ingka Investment are in procedure of propose and elect 2 representatives to present and defend their rights. In accordance to the national legislation, a Collective Labour Agreement is in place and registered in the Territorial Labour Inspection under Nr. 5440/8.7.2019 and was valid for 1 year. Because of COVID 19 pandemic the agreement has been automatically extended up to 31.3.2022. According to a note sent by the Territorial Labour Inspection (Nr. 1627/7780/8.6.2020), after the official end of COVID 19 pandemic the company has 90 days to start the procedure related to signing a new collective agreement. Interview with the recent temporary representative of the worker did not reveal any non-compliances with employment practices and conditions for workers. No work related disputes are reported also by the interviewed employees.	Y	
	S2			
	S3			
	S4			

		<b>2.1.2 Workers* are able to establish or join labour organizations of their own choosing subject only to the rules of the labour organization concerned.</b>		
	RA	Individual agreements signed by each worker with OS INGKA are based on national and ILO provisions. There is a Collective Agreement negotiated by the workers representative with the ownership which is in place usually for a two year period. The agreement was due for renewal in 2020, but as with the pandemic restrictions, the actual agreement has been extended until the restrictions will be lift off. Interviews with employees revealed that there is no interdiction for workers to associate in professional organisations/unions or to negotiate their rights. Annual evaluation based on performances.	Y	
	S1	See 2.1.1 above. The interviewed workers including contractor's workers stated that they are not limited to establish or join a labour organization.	Y	
	S2			
	S3			
	S4			

		<b>2.1.3 Where agreements resulting from collective bargaining with formal and informal workers organizations* exist, they are implemented.</b>		
	RA	Interviews with workers and managers, as well as inspected documents and records shown that agreements between employees and the organisation are implemented. Salaries/wages are paid in due time, other rights are provided within the negotiated frames (equipment, meal tickets, supplementary medical insurance; supplementary health insurance; fire wood; holiday payment; discounts in the IKEA stores; payments for fuel and technical revisions for using own car; contribution to private pensions etc.	Y	
	S1	The interviewed temporary representative of the workers and other company employees did not report any issues with the implementation of the collective labour agreement.	Y	
	S2			
	S3			
	S4			

2.2		<b>The Organization* shall promote gender equality* in employment practices, training opportunities, awarding of contracts, processes of engagement* and management activities.</b>	3	
		<b>2.2.1 Systems are implemented that promote gender equality* and prevent gender discrimination in employment practices, training opportunities, health and safety conditions, awarding of contracts, processes of engagement* and management activities of the Organization.</b>		
	RA	Fair and open employment procedures in place and implemented. Office and field interviews did not reveal any issues related to the practices and conditions for workers. No evidence of non-conformities with national and ILO provisions. Documented in Anexa 8 "Declaratie privind acordul cu Principiile si Criteriile schemei de certificare", also in "Ghidul de Conduita" OS INGKA Group /Diversity & Inclusion.	Y	
	S1	The company's Code of Conduct prescribes the system related to employment and work in Ingka Group and provides rules for implement the system. In addition, employment and work related rules are provided in the company FSC Procedures Manual and procedures such "Human rights and harassment at work Ingka Group". The documents are available for the employees at the company Intranet. The employees are made familiar with the above procedures through set of training e.g. the last training on "Human right/Employment standards " is carried out on 12.4.2022. All received training are registered in the personal electronic files as part of the company Intranet.	Y	
	S2			
	S3			
	S4			

		<b>2.2.2 There is no gender discrimination for employees (women and men) on job opportunities, awarding of contracts, training opportunities for the specific work, participation in decision making within the Organization and payment of salaries</b>		
	RA	No cases of discrimination in employment practice. Both male and female candidates have access to any work position in the organisation and no cases of females, having the required qualification and experience, that have applied for a position and rejected because of gender issues. The hiring process is carried following national and ILO provisions. E.g., the HR representative is a woman.	Y	



	S1	According to forest managers, there has been no need for new employees for the main work positions within the FMU in the last 6 years. Lately, new persons have been employed on forester positions but no female candidates applied yet. The interviewed employees stated that the company clearly promotes gender equality and no gender discrimination have been observed in employment, training, health and safety, advancement, etc.	Y	
	S2			
	S3			
	S4			

	<b>2.2.3 Maternity/paternity leave is no less than a six-week period after childbirth.</b>			
	RA	According to the national legislation, the maternity or paternity leave is of 2 years after birth and assurance that the position held before remains available for the employee's return. The maternity holidays are ensured (pre and post birth); currently there are 2 employees in the 2 years maternity holiday.	Y	
	S1	Review of documentation and interview with employees demonstrated that the company follows the national legislation in terms of maternity leaves. Recently one person is in maternity leave.	Y	
	S2			
	S3			
	S4			

	<b>2.2.4 Paternity leave is available and there is no penalty for taking it.</b>			
	RA	Not the case at the moment but available as is regulated by law. Two weeks of paternity leave with pay to be given to all employees. Also there is a possibility for two year paternity leave.	Y	
	S1	The interviewed company managers and Human Resources Manager (HR Manager) stated that paternity leave is available as per national legislation however recently no person has applied for this option.	Y	
	S2			
	S3			
	S4			

	<b>2.2.5 Meetings, management committees and decision-making forums are organized to include women and men, and to facilitate the active participation of both.</b>			
	RA	The rule of thumb for the participation in decision making forums is determined by the professional position but not to the gender. Interviewed managers and female employees stated that women participate decision-making meetings in accordance to their position and topics discussed. The decisions are made through consultation of staff - it was observed as a practice that any subjects are discussed on email or internal communication channels, in which all relevant personnel is included.	Y	
	S1	According to the interviewed FMU managers, the participation in decision making meeting is determined by the position but not by the gender. The interviewed female employees stated that they participate decision-making meetings in accordance with their position and topics discussed. The entire FMU personnel participate in meetings where social issues affecting the FMU personnel are discussed.	Y	
	S2			
	S3			
	S4			

	<b>2.2.6 Confidential and effective mechanisms exist for reporting and eliminating cases of sexual harassment and discrimination based on gender, marital status, parenthood or sexual orientation.</b>			
	RA	No such cases reported. Mechanisms for protection are described in Annex 8b "Anexa Ghidul de Conduita" of the FSC Manual, Anti harassment policy.	Y	
	S1	Mechanism for receiving and resolving employee harassment and discrimination complaints is in place and described in the internal procedures (Code of Conduct). The company personnel is also enabled to use the Inkgá Group Trust Line - online application helping the employees to contact and discuss work related issues with experts of an independent company contracted by Inkgá Group.	Y	
	S2			
	S3			
	S4			

2.3		<b>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.</b>	3	
		<b>2.3.1 Health and safety practices are developed and implemented that meet or exceed the ILO Code of Practice on Safety and Health in Forestry Work.</b>		
	RA	There are implemented and maintained health and safety practices as according to law, in order to protect workers from occupational safety and health hazards. These practices are proportionate to scale, intensity and risk of management activities. ILO provisions followed. Risk assessment done; regular training in H&S as well as professional training carried out. During the field visits to all sampled sites it was observed that H&S practices are followed through e.g. logging area nr. 1472, logging area 1566 /1736037.	Y	
	Compl Int assess ment	At the time of the complaint site visit, entangled tree was observed on site in UP III Valea Neagra Motnau, Valea Neagră, ua. 121C. During the site visit it was seen that stumps' geometry was generally correct but there were several cases where the hinge was missing, or the back cut was almost at the same level with the notch in UP III Valea Neagra Motnau, Valea Neagră, e.g. in ua. 121A	X	Minor CAR 2021.3 Closed at S1

	<b>S1</b>	External company Ghita Vita is contracted to provide H&S services to Ingka Investment Management Ltd including: development and update of Risk Assessment of work positions (RA) (last update 15.6.2021) and internal H&S procedures, providing regular training to company employees in accordance with annual training plan, etc. Initial and periodic H&S training are provided to each employee. Checked are the personal training files for a regional coordinator and forester. Contractors are inspected by Ingka personal with announced and unannounced inspections if they follow the national H&S requirements incl. training of workers. Reports of such inspections are provided to audit team. To address the Minor CAR 2021.3, the Organization developed illustrated training materials related to management of hanged trees and proper tree felling technique and distributed among the workers and field staff. The Ingka's field staff provide frequent training to the contractors workers as well as perform continuous control. Hanged trees signalled by visible band were seen on several logging areas. The tree felling practices witnessed during the field inspections appear in compliance with the H&S requirements.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.3.2 Workers* have personal protective equipment appropriate to their assigned tasks. The equipment is provided by the employer at no cost.</b>		
	<b>RA</b>	All foresters and workers (including those employed by contractors) seen and interviewed during the audit were wearing the required PPE. Proof of regularly acquisition of PPE by the organisation seen e.g. logging area nr. 1472, logging area 1566 /1736037.	Y	
	<b>S1</b>	All contractor workers witnessed during the field inspection were provided and use adequate Personal Protective Equipment (PPE). The interviewed workers stated that the PPE is provided by the companies at no costs.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.3.3 Use of personal protective equipment is enforced.</b>		
	<b>RA</b>	Use of personal protective equipment is enforced by the managers at all levels. Regular trainings performed every months for all employees. Specific check-lists including also verification of the PPE use shall be completed by the forestry staff during their regular inspections of the logging areas and contractors are being pursued to have their workers wear PPE through Annexes: 12 Logging activity start, Annex 13 Harvesting activities control etc. of the Manual of procedures. The contracts for forestry services include clauses for provision and use of personal protective equipment and working clothes in compliance with the legal requirements and the risk assessment for the respective work position. Failure to comply with the provisions for ensuring safe and healthy working conditions should result penalties(e.g. on 29.01.2021 due to non-conforming PPE the contractor was requested to rectify the situation and to stop work until the operators wear the required PPE. Specific check-lists including also verification of the PPE use shall be completed by the forestry staff during their regular inspections of the logging areas. No breaches observed in the field.	Y	
	<b>S1</b>	Contracts with service providers and companies purchasing standing timber include clauses relating to health and safety requirements, including PPE. In accordance to the internal procedures, PPE use is inspected by means of check-list and these are attached to the harvesting. Completed H&S check-lists were seen in the sampled harvesting files (e.g. check-list completed on 27.05.2022 for logging area in UP XXI ua 35c). Starting from 1.1.2022 the check-lists are made electronic and available on the foresters mobile phones but the option for use of paper version is still in place. The detected non-conformities with H&S roles are recorded (Annex 14 Register of non-conformities of contractors), and the companies are informed in writing, together with the measures that shall be taken.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.3.4 Personal protective equipment is used during work activities.</b>		
	<b>RA</b>	All foresters and workers (including those employed by contractors) seen and interviewed during the audit were wearing the required PPE (e.g. chainsaw operators were wearing the complete equipment in all instances). Proof of regular visits by rangers in the logging areas seen and confirmed by workers and through the records inspected for every logging area.	Y	
	<b>S1</b>	All forestry staff and contractor workers witnessed during the field inspection were provided and use adequate PPE.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.3.5 Records are kept on health and safety practices including accident rates and lost time to accidents.</b>		
	<b>RA</b>	Procedures require that all details regarding accidents to be recorded. Register of accidents available, with no record as there was no accident within the sampled FMUs. There is also a register regarding contractor's accidents records as Annex 16, with one entry since last audit, a ranger being aggressed by illegal loggers. No life threatening injuries resulted. The organisation provided all the required support.	Y	
	<b>S1</b>	Register of occupational accidents is in place and kept updated. Review of documentation showed that relevant documentation is kept for the registered cases. One occupational accident is recorded since the last audit. A contractor's forest worker have been hit by a branch of the felled tree resulting in broken leg. The accident was investigated by the regional Labour Inspection and corrective actions were prescribed. Documents from investigation are available at Ingka office.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.3.6 The frequency and severity of accidents are consistently low compared to national forest* industry averages.</b>		
	<b>RA</b>	After consultation with stakeholders (e.g. company owners) and document checking, it was established that the frequency and severity of accidents for recent years is consistently low, e.g. none for the contractors since 2019.	Y	

	<b>S1</b>	Review of the provided records demonstrated that the frequency and severity of occupational accidents are consistently low. One accident is recorded since RA.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.3.7 The health and safety practices are reviewed and revised as required after major incidents or accidents.</b>		
	<b>RA</b>	E.g. after the event with the ranger, the organisation updated its procedures with work related aggressions in the Ghid de comportament in situatii periculoase/Guidance for avoiding conflicts and dangerous situations. This guide is available as pocket size booklet.	Y	
	<b>S1</b>	No major accidents with Ingka workers are recorded / reported since the last audit. The accident with the contractor workers described at 2.3.5 above have been investigated by the regional Labour Inspection and corrective actions were prescribed for the contractor.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

<b>2.4</b>		<b>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.</b>	<b>3</b>	
		<b>2.4.1 Wages paid by The Organization* in all circumstances meet or exceed legal* minimum wage rates.</b>		
	<b>RA</b>	There is no case of wages lower than the national minimum. For 2021 the minimum wage value is 2350 RON. The temporary workers are paid with the national minimum monthly wage (daily workers are hired only for forest gardening activities both in the forest and in the nurseries). Interviews with workers involved in operations in the field confirmed that in all cases payment is above the national minimum wage.	Y	
	<b>S1</b>	The minimum gross salary in Romania in 2022 is 2550 RON. Inspection of the wages payrolls in FMU and interviews with the staff and contractor workers showed no cases of lower than the national minimum wage.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.4.2 Wages, salaries and social contributions and/or other rights are paid/offered within the timeframe provided by fiscal code and related legislation and any binding agreements.</b>		
	<b>RA</b>	No evidences of non-compliances seen or reported by the interviewed personnel during the field and documentation checks. Wages paid on time.	Y	
	<b>S1</b>	Inspection of wages payrolls in FMU showed that salaries and social contributions are paid monthly. No non-compliances detected or reported by the interviewed staff. No issues reported also by the interviewed contractor workers.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

<b>2.5</b>		<b>The Organization* shall demonstrate that workers have job-specific training and supervision to safely and effectively implement the management plan* and all management activities.</b>	<b>3</b>	
		<b>2.5.1 The Organization has a training plan specific to the job positions and Annex B to ensure the implementation of the management plan. The plan is revised periodically according to the needs of the Organization.</b>		
	<b>RA</b>	Training plan was developed according to the new version of the NFSS and seen at the office, including the thematic to discuss every month. Trainings held usually on the first Monday of the month with all employees. Entire FMU activity is based on the FMP provisions therefore all trainings are focussed on the implementation of FMP. Requirements for contractors to undertake regular trainings also stipulated in the Manual of procedures and acknowledged by interviewed contractors. These regular and specific trainings are mandatory to all foresters and workers. It is specified in individual employment contracts that all staff must have job descriptions based trainings. Plans to be reviewed and updated as needed.	Y	
	<b>S1</b>	Training is provided based on assessment of needs and in accordance to annual training program (FSC Manual Annex 25). Minutes of training are provided to the audit team e.g.: 4.1.2022 Logging in protected areas (16 participants); 2.2.2022 Identification and management of representative sample areas of natural ecosystem (16 participants); 4.3.2022 Review of the non-conformities from RA audit and discussions on the related internal procedures (16 participants); 31.3.2022 Training on technical harvesting requirements incl. biodiversity protection (20 participants).	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.5.2 Workers* have job specific qualifications consistent with the legal provisions.</b>		
	<b>RA</b>	Individual agreement available for all employees. As conforming to Romanian legislation, all employees have specific job instruction "Fisa postului". Also, foresters must be qualified as required by industry standards (forest engineers, technicians, rangers etc.). Permanent trainings related to their job are carried out for all the organization's staff and workers. Contractors are in charge to undertake this part to their own workers and, above that, before starting any harvesting activities, the field staff is in charge to carry out trainings on the specific harvesting methodology for the workers in the harvesting sites. Workers must possess certificates to operate chainsaws, skidders etc.	Y	

	<b>S1</b>	No changes in the qualification requirements as described at RA. Job description is available for each job position. They are consistent with legal requirements, including reference minimum requirements and background for every job position. No non-compliances with the legal qualification provisions are detected. The inspected contractor workers (chainsaw and skidder operators) held appropriate and valid licenses for the job.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.5.3 Up to date training records are kept for all relevant workers*.</b>		
	<b>RA</b>	All trainings and instructions recorded and kept up to date. Monthly trainings usually include all forestry personnel and they do focus on certain practical aspects. E.g. last formal FSC trainings on 29.04.2021 held by the FSC representative.	Y	
	<b>S1</b>	Review of the training documentation and personal files confirmed that up-to-date training records are kept for the Ingka staff. The training provided to contractor workers is also recorded e.g. in harvesting files.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.5.4 Workers know the specific job tasks in order to ensure the implementation of the management plan.</b>		
	<b>RA</b>	No non-compliance observed during office interviews and field visits. All interviewed workers demonstrated competence on the operation they are involved in e.g. skidder operators, chainsaw operators demonstrated awareness about erosion control, how to clean oil spillages etc., chainsaw operators practically demonstrated adequate felling practices. Interviewed field staff of the OSs showed good knowledge on the different FSC issues (knowledge on HCvFs, rare species protection etc.).	Y	
	<b>S1</b>	Interviews with the FMU staff and contractor workers demonstrated that workers are trained and aware of relevant requirements for their specific job position. No knowledge gaps related to forest management were detected during interviews, inspection of documentation and inspection of forestry operations.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

<b>2.6</b>		<b>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.</b>	<b>3</b>	
		<b>2.6.1 A dispute* resolution process is in place, developed through culturally appropriate* engagement* with workers*.</b>		
	<b>RA</b>	The dispute resolution mechanism, described in the Manual of Procedures and Annex 4, applies also to resolution of conflicts with workers, employees and contractors. The dispute resolution mechanism is publicly available on the FMU's notification board. The FMU employees are informed and demonstrated knowledge about the mechanism. The collective agreement was discussed between parties.	Y	
	<b>S1</b>	The dispute resolution mechanism provided in FSC Manual Annex 4 "Procedura privind rezolvarea solicitarilor si reclamatilor referitoare la Managementul Forestier" also refers to worker's related conflicts. The interviewed FMU staff demonstrated awareness about the mechanism and expressed no concern about its applicability and compliance.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.6.2 Workers* grievances are identified and responded to and are either resolved or are in the dispute* resolution process from 2.6.1.</b>		
	<b>RA</b>	No grievances related to workers loss or damage of property, occupational diseases or injuries reported except the incident with the aggressed ranger described at 2.3.1 above who received all the required assistance and support from the organisation.	Y	
	<b>S1</b>	No complains / disputes from / with workers are recorded since RA or reported by interviewed FMU staff. No issues regarding workers grievances resolution were brought to the attention of the audit team.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.6.3 Up-to-date records of workers* grievances related to workers* loss or damage of property, occupational diseases* or injuries are maintained including: steps taken to resolve grievances; outcomes of all dispute* resolution processes including fair compensation*.</b>		
	<b>RA</b>	No grievances related to workers loss or damage of property, occupational diseases or injuries reported but the incident presented at 2.3.1 above. Recorded in Annex 17/ Anexa 17. Registrul accidentelor de munca.	Y	
	<b>S1</b>	Up-to-date register of complaints (Registrul sesizărilor și reclamațiilor) is maintained at FMU office. No unresolved disputes or grievances related to loss or damage of property, occupational diseases and injuries were reported by the interviewed forest managers or FMU employees.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>2.6.4 Fair compensation* is provided to workers* for work-related loss or damage of property and occupational disease* or injuries.</b>		
	<b>RA</b>	Only one case of work related injuries with and aggressed ranger. Employees rights are stated in the agreement signed and there are listed various provisions for fair compensation in case of work-related loss or damage or injuries, such as: material, financial resources and day allowance for solving the case. In the ranger case, all related expenses were covered by the organisation and by the extended insurance. The juridical department did provide all the legal related consultancy and documentation.	Y	

	S1	According to FSC Procedure Manual, the cases of work-related loss or damage of property or occupational disease / injuries are analysed by the management board of administration and compensation is granted according to the internal procedures. No cases since RA that needed compensation were recorded or reported.	Y	
	S2			
	S3			
	S4			

3		<b>Principle 3: Indigenous Peoples' Rights</b> The Organization* shall identify and uphold* Indigenous Peoples* legal and customary rights* of ownership, use and management of land, territories and resources affected by management activities.		
		According to the United Nations Permanent Forum on Indigenous People (Factsheet 'Who are indigenous peoples' October 2007; United Nations Development Group, 'Guide-lines on Indigenous Peoples' Issues' United Nations 2009, United Nations Declaration on the Rights of Indigenous Peoples, 13 September 2007), in Romania there are no such indigenous people. The present situation of inhabitants at country level is a product of a long historical evolution which has resulted in cohabitation of the ethnical group of majority, the Romanians (89,5%), together with other ethnical groups. None of these can claim the indigenous population status. Furthermore, all members of all groups, regardless their ethnical affiliation, according to the Constitution and all valid legislation, have equal rights. Therefore, the entire principle is N/A for the country.		
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.		
		N/A		

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*.		
		N/A		

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.		
		N/A		

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).		
		N/A		

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.		
		N/A		

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.		
		N/A		

4		<b>Principle 4: Community Relations</b> The Organization* shall contribute to maintaining or enhancing the social and economic wellbeing of local communities*.		
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.	3	
		4.1.1 Local communities* that exist in the Management Unit* and those that may be affected by management activities are identified.		

	<b>RA</b>	All local communities neighbours and vicinities are being mapped and mentioned in Annex 19 Local Communities. E.g. Annex 19, 19A.	Y	
	<b>S1</b>			
	<b>S2</b>	The Annex 19A Local Communities is kept updated. Recently 55 communities neighbouring the Ingka properties are listed in the Annex as well as their contact details.	Y	
	<b>S3</b>	List of local communities (55 in total) was presented (as per Annex 19A from the internal procedures). In addition, Annex 19 includes information on all stakeholders and their contacts. The FMPs for each production unit also include information on the local communities and the area - e.g. seen for UP X Popest, Chapter 1.1.	Y	
	<b>S4</b>			

		<b>4.1.2 The Organization can document and/or map the legal rights and obligations of local communities regarding:</b> - land tenure rights - access to and use of forest resources - known areas where rights are contested <b>Local communities are engaged in the process for identifying their rights and obligations.</b> <b>NOTE: Documentation on rights and obligations will be based on legal provisions and feedback provided through engagement of the subject communities.</b>		
	<b>RA</b>	Beside the PMP there is a custom GIS map for all stands. All municipalities, neighbours and vicinities are being mapped and mentioned in Annex 19-Interested entities, 19A Local communities. Last public consultation performed on line, invitations sent on 04.03.2021, until 30.03.2021. Only 10 answers out of almost 1000 contacted. For FMP of the UP 3 approval deadline was 26.04.202. They all have been invited to the public consultations being also recorded in Annex 19-Stakeholders. However, OS INGKA do provide all locals with timber when possible, also with access into the forest for NTFP harvest, recreation etc. Forest staff are engaged to verify in the field these areas and to make sure that the limits are marked.	Y	
	<b>S1</b>			
	<b>S2</b>	Up-to-date GIS map is kept by the company clearly showing the owned lands and also the areas where the ownership rights are contested. List of the contested areas is kept updated. Recently, 12 parcels with total area of 1133.72 ha are contested. For most of these Ingka agreed with the claimants to use the areas or to give up from the ownership rights, however the claimants are requested to carry out the required legal procedures to legalise their ownership. Most of the claimed areas resulted as mistakes from land restitution process started in 1990. No commercial forestry activities are carried out in the contested areas. By request the people are allowed to have access to their properties or resources such as water sources in case they need to cross the Ingka property. Evidences of such permits were presented to the audit team. E.g. request for access from 4.4.2023 and permit (Process Verbal) issued by Ingka on 26.5.2023 stipulating also the conditions for access.	Y	
	<b>S3</b>	FMPs and GIS used include information about the property boundaries of INGKA's forests. No other land tenure rights exist within INGKA properties. Property rights have been contested in some areas and all such cases are duly documented (pls. see section "5 FME" in the report) and no management activities aside from guarding are carried out there. Access to the forest is free for the local communities (however not with vehicles and restrictions for entering active harvesting sites are in place). Local communities have the right to collect NTFPs for own consumption for free. Engagement is ensured through annual stakeholder consultations (last from 5.3.2024) and additional meetings of the INGKA field staff with representatives of the local communities where these meetings are duly registered in the internal ERP system.	Y	
	<b>S4</b>			

<b>4.2</b>		<b>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*.</b>	3	
		<b>4.2.1 Through culturally appropriate* engagement* local communities* are informed of when, where and how they can comment on and request modification to management activities to the extent necessary to protect their rights.</b>		
	<b>RA</b>	Procedure for informing the local communities on where and how the comments can be submitted are developed and presented in Annex 4 "Procedura de rezolvare a reclamatilor". Annex 4 describe the system for submitting such requests/complaints, including the contact information, obligations of the complainant, system for recording and checking of these and the timeframe of solving and informing the complainant. Public consultation to be carried out annually with the affected local communities. E.g. albeit the area affected was not adjacent with INKGA forests, the managers considered the Note of interest by locals in Grinties, 09.07.2020, answered 07.08.2020, and followed through as the surface has been included into a VRC 4.1B flood protection, surface 140.7ha	Y	
	<b>S1</b>			
	<b>S2</b>	In development of FMP the affected local communities are invited to participate in public consultations regarding the planned activities. E.g. email sent the identified stakeholders (including local communities) on 9.12.2021 to participate on a meeting (online due to COVID 19 pandemic) or to send comments regarding the FMP of UP XXXII Grivitsa, the draft FMP is made publicly available by the Environmental Agency. The company also run annual stakeholder meetings where the stakeholders including local communities can comment the forest management and express their concerns.	Y	
	<b>S3</b>	There are several options through which local communities are informed about activities that may affect their rights and to request changing these activities incl.: - during the 10-year revision of the FMPs, representatives of the local communities are invited to participate in the public consultations e.g. Ref. Invitation from 13.10.2020 for the FMP of UP 31 Ceahlau-Dreput also 2 invitations were published in local newspaper "Monitorul" on 2.2.2021 and 5.2.2021; - annual stakeholder consultation (through email) coupled with supplementary face-to-face meetings through which opportunity for stakeholder feedback on planned/implemented activities is provided; - prior to starting of activities in specific site, assessment of potential social impacts is carried out which includes identification and communication with potentially affected stakeholders if such are present (e.g. neighbours); - publicly available dispute resolution mechanism includes description of the rights to contest INGKA's activity.	Y	
	<b>S4</b>			

		<b>4.2.2 The legal rights of local communities* and written agreements are not violated by the management activities of the Organization*.</b>		
	RA	The legal rights of local communities appear respected. Register of complains is part of the FSC Manual as Annex 4. No breaches have been reported during the interviews with stakeholders.	Y	
	S1			
	S2	No violation of legal rights and written agreements is identified during the audit or reported by the interviewed stakeholders.	Y	
	S3	Complaints register checked - pls. see reported information under Criterion 1.6. Agreements with local communities are signed on different aspects e.g. based on request of a group of shepherds from Dumesti agreement was reached allowing them to trespass INGKA's forest with their animals to reach a watering point. The route was jointly mapped and agreement was signed on 30.6.2023 (conditions applied e.g. not make fire, pollution etc.). Commitments undertaken by INGKA were also seen respected e.g. Contract No 243/8.5.2023 for removing some vegetation along municipality road. No evidence of non-conformity also brought to the attention of the auditors during the stakeholder consultation.	Y	
	S4			

		<b>4.2.3 Where evidence exists that legal rights* of local communities* related to management activities have been violated the situation is corrected, if necessary, through culturally appropriate* engagement* and/or through the dispute* resolution process in Criteria* 1.6 or 4.6.</b>		
	RA	No such cases to date. Procedures available in the Manual, stipulating that all issues shall be resolved accordingly with the legal provisions (Civil Codex, Forestry Codex etc.)	Y	
	S1			
	S2	No changes in the internal procedures as described at RA. Dispute resolution mechanism is in place and review of the records demonstrated that it is respected. Since S1, 9 complaints/requests have been registered. Most of the problems are related to inaccuracies in the property cadastre, e.g. Overlapping borders, but there are also signals for illegal logging and poaching, a request from the Faculty of History of the University of Suceava, a complaint about non-receipt of fuel wood. At the moment of the audit, the complaint about non-receipt of firewood is considered unresolved	Y	
	S3	Procedure is included in the FSC Manual. Review of the complaints register suggests that correction measures are taken when such are agreed. Existing ownership disputes are as a rule resolved by the Court of Justice.	Y	
	S4			

		<b>4.2.4 Free, Prior and Informed Consent* is granted by local communities* prior to management activities that affect their identified rights within their lands, through a process that includes: 1) Informing the local communities* of the value, in economic, social and environmental terms, of the resource over which they are considering delegation of control; 2) Contracts and agreements with local communities* include their right to withhold or modify consent to the proposed management activities to the extent necessary to protect their rights and resources; and 3) Informing the local communities* of the current and future planned forest* management activities.</b>		
	RA	The forest is privately owned. However, procedures are developed, where it is stipulated that the free, prior and informed consent by the affected local communities prior to management activities that affect their identified rights within their lands, through a process that includes the required items above. With regards to planned management activities, OS INGKA has published annually the planned activities. Also public consultation is carried out at every review of the FMP (which took place every 10 years).	Y	
	S1			
	S2	No changes in the internal procedures regarding FPIC as described at RA. Local communities are provided with various opportunities to comment the forest management activities prior commencement. E.g. public consultations (including local communities) are carried out in FMPs updates as well as annual stakeholder meetings related to forest management. The activities to be carried out in the current year are publicly available on the company's website.	Y	
	S3	FPIC in FSC terms is not applicable (no indigenous nor traditional peoples are present in the area). Local communities are consulted on forest management activities - pls. see indicators above.	Y	
	S4			

4.3		<b>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.</b>	3	
		<b>4.3.1 Indicator 4.3.1 Reasonable* opportunities are communicated and provided to local communities*, local contractors and local suppliers for: 1) Employment and 2) Training</b>		
	RA	National legislation promotes free opportunities of employment for all, regardless of location. However, all rangers are local for the area managed. Also the owner, OS INGKA did employ only local workers. All employment opportunities must be publicly announced. All employment opportunities are published on their website-"Careers" section. E.g. last advertised position for a ranger expired on 28.04.2021.	Y	
	S1			
	S2	Available vacancies are posted on the company's website, e.g. recently there is an internship available for forest engineer. Training and education opportunities are also published on the company's website. Together with the NGO "Junior Achievement", a project called "Professional guidance and promotion of girls for qualification in forestry" was developed, focusing on neighbouring communities. Contractors are provided with various training related to health and safety at work, safe felling of trees, protection of standing trees, etc. All forest rangers are from the local communities.	Y	
	S3	Daily workers from the local communities are used for tree marking and other tasks that do not need special qualification (statistics on workers used is maintained since 2017). When such workers are used, INGKA has the obligation to register them on a daily basis in a special on-line application run by the Labour Inspection. INGKA's field staff are all from the local communities. Both daily workers and employees were seen to have been included in the trainings organised by the company. Contractors used are also mainly local and such are selected as a priority. Contractors are invited to participate in different trainings - e.g. training "Innovative Behavioral Safety" for which company from Germany was invited (several sessions taking place between May-Dec 2023).	Y	

	S4			
4.4		<b>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.</b>	3	
		<b>4.4.1 Opportunities for local social and economic development are identified through culturally appropriate * engagement* with local communities* and other relevant organizations.</b>		
	RA	Procedure is included in the FSC Manual stressing the local resources and development opportunities. Private enterprise but the development of wood-based industries would contribute to overall economic development of local communities. This is important since the forestry sector is also recognized as one of the main providers of employment in many communities. All important aspects identified in Annex 21.a.	Y	
	S1			
	S2	Local companies are preferred in bids for wood sales and logging services. Some contractor forest workers are provided by Ingka with PPE if they have not been provided by the contractor company. Local schools have been supported by Ingka in terms of refurbishment of the buildings, purchasing furniture, PC, etc. E.g. some schools in the communities Cotofanesti and Gura Teghii. Fuel wood is donated to local people e.g. through the Association "Voice of Life" that then distributes the wood to the people with special needs; 40 m3 firewood to communities of Gura Calitei and Madarjac, etc. Scholarships are paid for 21 students from Popesti community and also PC infrastructure is delivered to the school. Annually the company is investing about 60 000 EUR for social projects. Local companies are preferred in timber sales and logging tenders. Some contractor forest workers are supplied by Ingka with PPE if such is not provided by the contractor company. Local schools were supported by the company in terms of building renovation, purchase of furniture and computers e.g. some schools in the communities of Cotofanesti and Gura Teghii. Firewood is donated to local people, e.g. through the Voice of Life Association, which then distributes the wood to people with special needs; 40 m3 of firewood for the communities of Gura Calitei and Madarjac, etc. Scholarships were paid to 21 students from the Popesti community, and computer infrastructure was also delivered to the school. Annually, the company invests around 60,000 euros for social projects.	Y	
	S3	INGKA is actively involved in different corporate social responsibility projects as also confirmed during the stakeholder interviews. E.g. for financial year 2023 some 98 000 Euro were provided to such project and since the beginning of 2024 some 79 000 Euro were also spent. Some 146 m3 of firewood were donated to different organisation such as schools, NGOs, municipalities. Various examples of support, agreed to with the local communities was provided e.g. a school was renovated and heating system was installed in Grinties municipality (official event took place during the audit, ADRA NGO was a partner); thematic trail "The Gift of the Forest" was established in UP Frumusica in cooperation with Madarjac municipality and Romanian Scouts (trail was visited during the audit); INGKA agreed to grant Communa Adancata to renovate the road leading to the village cemetery (some 2000 Euro were invested as during the process it was found that the road that was traditionally used is not reflected in the maps and procedures had to be undertaken to 'legalize' it before signing the agreement with the municipality).	Y	
	S4			
		<b>4.4.2 Projects and additional activities identified in compliance with the management objectives and legal provisions are implemented and/or supported that contribute to local social and economic benefit and are proportionate to the socio-economic impact of management activities.</b> <b>NOTE: This indicator refers only to facilitating access to harvesting/timber sales of small local contractors, in compliance with the legal provisions and appropriate to their processing capacity</b>		
	RA	Local contractors are supported by OS INGKA through establishing adequate batches and harvesting volumes proportionate to the scale of local companies. In practice harvesting/timber sales are made almost exclusively to local businesses.	Y	
	S1			
	S2	The company considers the scale of local wood business in planning of batches and wood harvesting volumes. Additional options to facilitate local companies to acquire wood or logging services are in place. See also 4.4.1 above.	Y	
	S3	The majority of the harvesting services are assigned to local companies and timber is sold also mainly to local companies. E.g. timber assortment sales - 9765 m3 were sold to local companies and local communities in 2024 (against 8025 m3 sold to big companies outside the area); standing timber - out of 155605 m3 sold only 1500 m3 were sold to a non-local company.	Y	
	S4			
		<b>4.4.3 When the Organization has the majority of the forestland area surrounding the local communities, it will offer, in compliance with the legal provisions and at a market price, timber for local needs, proportionate to the scale and intensity of management activities</b> <b>NOTE: The Organization is not obliged to offer harvesting and transportation services to the local population.</b>		
	RA	Not such case. OS INGKA is not the dominant owner in any of the locations. However, timber has been provided to local communities where possible, including to local institutions and - for free - to certain people in difficulty.	Y	
	S1			
	S2	Most of the standing wood is sold to local companies which in turn prefer to sell the firewood to the local communities to diminish the transport costs.	Y	
	S3	For the sampled production units, INGKA has the majority of the forest land only in UP Frumusica. Opportunities are provided to local population to obtain firewood through harvesting it on their own in designated areas or to purchase it from INGKA's log depot "Popesti". The interviewed managers of the depot reported that people prefer buying the firewood from the depot and in 2023 some 2500 m3 were sold to the local communities. During the interviews with representatives of the local communities it was stated that firewood demands are satisfied.	Y	
	S4			
4.5		<b>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.</b>	3	



		<b>4.5.1 The Organization is implementing procedures for identifying socio-economic and environmental impact of its management activities through culturally appropriate* engagement* of local communities*.</b>		
	RA	Annex 18 of the FM Manual of Procedures is the general social impact assessment document. In addition, Annex 19A was developed - to identify the communities affected by the forest management activities implemented by OS INGKA Investments Romania and Annex 21A - on the assessment of ecosystem resources and services that can strengthen and diversify the local economy. E.g. related to environmental impacts: - Partida(logging area)1566 /1736037, UP III Valea Neagra, u.a. 560, the harvesting company was repairing the road and also to place a bridge to ensure the crossing of the tractor road over the existing stream.	Y	
	S1			
	S2	General socio-economic impact of management activities is in place and kept updated (Annex 18 Social and Economic Forest Management Impact Assessment last version 2022). Local communities are continuously consulted in terms of forest management activities that potentially could affect their rights and resources. On-site environmental and social impact assessment is carried out prior implementation of forestry activities through Annex 20. Evidences are provided and/or seen that social values are considered in planning and implementation of forestry activities. E.g. water sources are identified and protected in logging areas (such cases witnessed in ua 362A and 362A). If other properties needs to be used for logging, storage or transport activities agreements with the owners shall be signed prior the activities take place.	Y	
	S3	General social impact assessment study is undertaken every year - the one for 2023 was provided and reviewed (as per Annex 18 from the internal procedures) e.g. this study has identified that some 309 000 local people maybe affected by the organisations's activity in some form or another. No negative impacts have been identified however mitigation measures are in place to mitigate risks. Prior to start of site disturbing activities such as harvesting, the organisation carries out a site-level social impact assessment (along with the environmental assessment) through Annex 20. It was confirmed that for the inspected sites in the sampled FMUs this procedure is implemented (filled checklists were presented).	Y	
	S4			

		<b>4.5.2 When significant* negative social, environmental and economic impacts of management activities are identified, through culturally appropriate* engagement* of local communities*, measures to avoid/reduce/compensate these impacts are established and implemented.</b>		
	RA	No cases of significant* negative social, environmental and economic impacts of management activities were identified during the audit. For all operations, Annex 20-APV must be filled As part of the procedures applicable to all sites, prior to the start of any forestry activity (e.g. harvesting) social and environmental impacts assessment is carried out through the use of a pre-defined checklist, Annex 12 Annex 20. E.g. noise restrictions around Montioru Monastery, Dalhauti Monastery, both on UP3 Valea Neagra, VN during religious holidays and events	Y	
	S1			
	S2	To date no significant negative social, environmental and economic impacts of management activities have been identified by forest managers. No such impacts were also reported by the interviewed stakeholders. Procedures are in place to identify and consider the impacts in advance regardless of scale.	Y	
	S3	No significant negative social, environmental and economic impacts of management activities have been identified. Measures are prescribed to mitigate/avoid identified potential impacts e.g. in u.a. 51B where thinning was planned, a buffer around archeological remains was left without intervention; keeping communal roads when such are used from dirt and harvesting residues etc. During the review of the complaints register, the auditor found a complaint from a private person (sent through Poiana Teiului Municipality) where person complained that water from melting snow floods his garden coming from a road used by INGKA. Complaint was investigated to find that the road is owned by RNP Romsilva (and INGKA pays tax for using it) however reparations were made by INGKA by end of Feb 2024 (contractor was hired).	Y	
	S4			

		<b>4.5.3 The Organization monitors the efficiency of the measures implemented to avoid/reduce the significant* negative impacts.</b>		
	RA	Procedures are in place that reflect indicator requirements and interviewed managers demonstrated awareness. Managers reported no negative impacts from the forestry activity and this was confirmed during the visit to recently completed harvesting site. Interviewed stakeholders also did not indicate of issues resulting from the forest activity.	Y	
	S1			
	S2	Implementation and efficiency of the prevention / mitigation measures are monitored during the field controls performed by the Ingka staff as well as through the feedback from the local stakeholders.	Y	
	S3	No change. System for monitoring the social impacts is in place and is implemented - pls. see reporting under 8.2 below (Annexes 13, 28 and 30 are used for such monitoring). No significant negative impacts resulting from INKGA's activity identified/reported.	Y	
	S4			

4.6		<b>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.</b>	3	
	RA	Procedures available in the Manual do underline the availability of OS INGKA of using specific mechanism for resolving grievances and to mediate fair compensation to local communities and individuals with regard to the impacts of management activities. These mechanisms are publicly available. For example - UP Tibau, where XVII agreement was negotiated with the neighbour for temporary storing the extracted timber.	Y	
	S1			
	S2	The company applies precautionary approach to avoid negative impact on properties or use rights of local communities. Various examples are provided of agreements and compensations paid by the logging companies for use of other properties. E.g. area used for temporary wood storage to avoid damages on newly asphalted public road in UPIV Gura Calitei. The company has paid for cleaning of a public road in Madarjac municipality claimed to be polluted by timber transporting trucks.	Y	

	S3	Grievance procedure is in place which includes mechanism for resolving grievances and providing fair compensation to local communities and individuals with regard to the impacts of management activities. Pls. see reporting under criterion 1.6.	Y	
	S4			
4.7		<b>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.</b>	3	
		<b>4.7.1 Sites of special cultural, ecological, economic, religious or spiritual significance for which local communities* hold legal* rights* are identified through culturally appropriate* engagement* and are recognized by The Organization*. These sites are marked on maps.</b>		
	RA	All sites of special cultural, ecological, economic, religious or spiritual significance have been recorded and mapped although they are not in the managed area (e.g. Monteoru Skete/VRC 6, Rogozu Skete/Vrancea County, Natural Reserve-Everburning Fire/Focul Viu/Vrancea County, Mos Ioan Roata memorial House/Vrancea County, etc.)	Y	
	S1			
	S2	These sites are identified and declared as HCV 6 and measures are applied to avoid or mitigate the negative impact of forestry activities.	Y	
	S3	Filled Annex 19A from the internal procedures includes information about the local communities adjacent to INGKA forest but also a list of sites of special cultural, ecological, economic, religious or spiritual significance for these communities. E.g. for some of the sampled sites the following is noted: - Madarjac community (UP 12 Frumusica) - wooden church (outside the forest) and natural reserve; - Popest community (UP X Popesti) - wooden church and old house 'Conacul Cantacuzino-Pascanu' (both outside the forest); - Siminicea community (UP XVII Adancata) - Monastery (neighbour) and archeological site; - Plopana community (UP XXXIII Traian) - wooden church (outside the forest) etc. HCV 6 areas can also be associated with such sites however no such areas in the FMUs sampled for this audit. All sites have been identified from existing information, field observation and stakeholder consultation. A layer with all these sites is included in the GIS system used by INGKA.	Y	
	S4			
		<b>4.7.2 Measures to protect such sites are documented and implemented according to the legal provisions through culturally appropriate engagement* with local communities*.</b>		
	RA	Annex 19A do summarize all sites of importance, measures documented and to be implemented in such cases, through the mandatory checklists on the Logging Area File (e.g. Annex 20 which must be used in all instances)	Y	
	S1			
	S2	In general no site-disturbing forestry activities are implemented in such identified sites, however if management operations are planned there, they are either of low intensity or measures to protect values are applied.	Y	
	S3	Identified sites in the sampled sites (pls. see 4.7.1 above) are mainly outside the INGKA forest (aside archeological site - pls. see 4.7.3 below for information on it) so no specific protection measures are needed but staff to be aware when planning the activities. Interviewed representative of Manastirea Acoperamantul Maicii Domnului (UP Adancata) which is a neighbour in UP Adancata stated that there have been no negative impacts on the Monastery from INGKA's activity.	Y	
	S4			
		<b>4.7.3 Whenever sites of special cultural, ecological, economic, religious or spiritual significance are newly observed or discovered, management activities cease immediately in the vicinity until protective measures have been agreed to with the local communities*, and as directed by the legislation.</b>		
	RA	No new case. According to procedure in such cases the works are stopped, authorities informed. Works are resumed only after authorities approval. according to procedures, all sites of special cultural, ecological, economic, religious or spiritual significance are to be mapped and recorded in Annex 19a.	Y	
	S1			
	S2	The Faculty of History Suceava received permission from the company to do research in UP XVIII Adancata. Ingka financially supported the study and together with the researchers mapped the research area on the ground and defined it as an aging island with no activities.	Y	
	S3	Newly discovered archeological sites were reported (and checked on the field by the audit team) for UP XVIII Adancata - u.a. 42 and u.a. 54. INGKA has entered into cooperation with the University of Suceava who on their own have obtained permission from the Ministry of Culture to research these sites. For the moment activities around these are stopped (as agreed with the University) e.g. in u.a. 51B thinning was planned but a buffer around the archeological site was seen left without intervention (the size of the buffer zone was agreed with the University).	Y	
	S4			
4.8		<b>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.</b>		
		Not applicable in Romania. Forest management is strictly regulated by the state through technical guidelines and harvesting rules. Machinery and technology are generally valid across the country and are not particular to any communities or other entities. Knowledge is not local but national (general), provided by specialized books, laws and regulations, etc.		
5		<b>Principle 5: Benefits from the Forest</b> <b>The Organization* shall efficiently manage the range of multiple products and services of the Management Unit* to maintain or enhance long term economic viability* and the range of environmental and social benefits.</b>		

5.1		<b>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.</b>	3	
		<b>5.1.1 The range of resources and ecosystem services* that could strengthen and diversify the local economy are identified.</b>		
	RA	Assessment of the potential of berries, mushrooms and other resources was carried out (Annex 21 A to the Manual of procedures). Local companies are preferred e.g. approx. 90% of the regeneration support works (ARN) and 50% of the artificial regenerations and are done with temporary employees (zilieri) - which are always from the local communities; tending operations - e.g. seedling spacing: 110 ha out of 160 ha are done with local workers.	Y	
	S1			
	S2	The range of resources and ecosystem services that could strengthen and diversify the local economy are documented in Annex 21A. Among the identified resources and services are wood for local operators, fuel wood and construction wood for local communities, water, NTFPs, beekeeping, hunting, pasture, etc. The identified ecosystem services such as water protection and regulation, soil protection, recreation, tourism, also contribute directly or indirectly to the local economy.	Y	
	S3			
	S4			

		<b>5.1.2 Consistent with management objectives*, the identified benefits and products are produced by The Organization* and/or made available for others to produce, to strengthen and diversify the local economy. NOTE: Other services and products than those provided under indicator 4.4.2 and 4.4.3 could be included here.</b>		
	RA	Largest part of the fuel wood is sold to local communities. The volume of a logging area is limited to approx. 1500 m3, in order to allow access of small local companies to resource. Local population has access to forest to collect berries, mushrooms, medicinal herbs; also for recreation. Hunting activities are allowed in the OS INGKA forestland. Although the law would allow OS INGKA to apply for management of game population, they left this opportunity for local associations of hunters.	Y	
	S1			
	S2	According to forest managers, almost all harvested wood is sold to local companies. NTFPs are available for the local communities to collect and use for own need or to generate income. A contract has been concluded with a local association for the collection of truffles. Local people that are members of local hunting associations are allowed to practice game management on the hunting territories.	Y	
	S3			
	S4			

		<b>5.1.3 When The Organization* makes FSC promotional claims regarding the maintenance and/or enhancement of ecosystem services*, Annex C is followed regarding additional requirements.</b>		
	RA	The Organization does not make FSC promotional claims regarding the maintenance and/or enhancement of ecosystem services.	n/a	
	S1			
	S2	The Organization does not make FSC promotional claims regarding the maintenance and/or enhancement of ecosystem services.	n/a	
	S3			
	S4			

5.2		<b>The Organization* shall normally harvest products and services from the Management Unit* at or below a level which can be permanently sustained.</b>	3	
		<b>5.2.1 Timber harvesting levels* are based on an analysis of current Best Available Information* on growth and yield; inventory of the forest*; mortality rates; and maintenance of ecosystem functions*.</b>		
	RA	The levels of timber to be harvested are regulated through the forestry regulations (e.g.: Forest Act; Technical regulation for forest management planning; Minister's orders etc.). Calculation of the harvesting levels is based on field inventories made every 10 years at the time of the FMPs review. Preparation for the management plans includes an inventory of each forest compartment and an assessment of standing volume by species, production class, increment and the allowable cut.	Y	
	S1			
	S2	By law, the FMPs determine the timber harvesting levels for a period of 10 years. The calculation method takes into account the field inventory, the estimated growth and mortality rates. The FMPs in Romania are developed by licensed companies following procedures, methodologies and measurements explicitly determined by the national regulations. All FMPs shall be approved by expert commission in Ministry of Environment, Water and Forests. Based on their main ecosystem function the forest sub-compartments are divided in functional groups and specific management regimes and restrictions, aiming maintenance of ecosystem functions, are specified for each group and considered in the calculation of harvesting levels.	Y	
	S3			
	S4			

		<b>5.2.2 Based on the timber harvesting level* analysis, a maximum allowable annual cut for timber is determined. This volume must not exceed the current growth over the time period of the management plan. The volume harvested through regeneration cuttings cannot be higher than the maximum allowable level established by the forest management plan for its validity period.</b>		
	RA	Allowable cut is set below annual increment and actual cut is set below the allowable cut. Long-term yield should be sustainable with a gradual increase in the growing stock. See section 5 RA Forest for the Annual allowable Cut calculated and for the projected production in 2021.	Y	
	S1			
	S2	According to the FMPs in force, the maximum allowable cut for 10 years period is determined as 2515750 m3 and AAC is calculated as 251575 m3. The annual increment is estimated as 320 600 m3/year. The AAC from regeneration felling is set as 157332 m3/year.	Y	
	S3			

	S4			
		<b>5.2.3 Actual annual harvest levels for timber are recorded. Maximum annual harvested volume from regeneration cuttings does not exceed the annual allowable cut.</b> NOTE: By exception, the maximum annual allowable cut from regeneration cuttings can be exceeded by the volume not harvested in the previous years or by volume resulted from natural disturbances. The volume resulted from natural disturbances (and assimilated according to the national legislation to regeneration cuttings) which exceeds the annual allowable cut will be subtracted from the annual allowable cut of next years. The maximum harvested volume from regeneration cuttings does not exceed the total allowable cut established in the management plan for its entire validity timeframe.		
	RA	OS INGKA is recording all logging area and the timber harvests; these records are provided annually to the Garda Forestiera ("Situatia aplicarii amenajamentului"). See section 5 RA Forest for the harvest levels for: - the entire validity period of each FMP - past year (2020)	Y	
	S1			
	S2	Confirmed that the harvested timber volumes are recorded and reported annually to Forest Guard. The total harvested wood volumes in 2022 are 256900 m3. Wood volume harvested in 2022 from regeneration felling is 147700 m3 (lower than AAC: 157332 m3). Inspection of the annual report to the Forest Guard showed that there are no FMPs where the 10 years Allowable Cut (AC) has been exceeded. According to forest managers, the 10 years AC for UP XIX Gura Humorului and UP XXVI Falticeni might be exceeded due to bark beetle attacks.	Y	
	S3			
	S4			
		<b>5.2.4 For extraction of commercially harvested services and non-timber forest products* under The Organization's* control a sustainable harvest level is calculated and adhered to. Sustainable harvest levels are based on Best Available Information*. No harvesting above these levels will be allowed.</b>		
	RA	According to the documents and records inspected and to the interviewed managers and employees, there are no commercially harvested services and non-timber forest products in the forestland managed by OS INGKA	Y	
	S1			
	S2	Research was conducted by the Cluj-Napoca Biological Research Institute on the availability and sustainable use of mushrooms and berries of commercial interest for the territory managed by Ingka. The research assessed the environmental impact of collecting these NTFPs and provides collection norms for each species and region. Ingka allowed an association of truffle collectors to collect commercially truffles and monitors the collection and yields.	Y	
	S3			
	S4			
5.3		<b>The Organization* shall demonstrate that the positive and negative externalities* of operation are included in the management plan*.</b>	3	
		<b>5.3.1 Costs related to preventing, mitigating or compensating for negative social and environment impacts of management activities are quantified and documented in the management plan*.</b>		
	RA	Costs related to preventing, mitigating or compensating for negative social and environment impacts of management activities are quantified and documented e.g.: cost related to protection of biodiversity values and prevent pollution e.g. purchase, installation and transportation of culverts for water protection; storage of timber in the temporary platform; reshaping roads; costs related to researches for identification of RTE species and habitats and developing protection/management measures; fees paid to the Environmental protection Agency; scientific researches etc.	Y	
	S1			
	S2	Annual work plan and budget were provided to the auditing team to confirm that costs for social and environmental costs are included. Costs related to preventing, mitigating or compensating for negative social and environment impacts of management activities are quantified and documented for 2023 e.g.: cost related to identification and protection of biodiversity values; environmental taxes; planting; tending; maintenance of forest roads and extraction routes; construction of bridges; scientific researches; etc. Social costs are also included: e.g. purchase of PPE, working equipment, accommodation & transport of staff, costs for social securities and taxes, training of staff, contractors and stakeholders; public consultations; sponsorship, etc.	Y	
	S3			
	S4			
		<b>5.3.2 Benefits related to positive social and environment impacts of management activities are identified and included in the management plan*.</b>		
	RA	The benefits related to positive social and environment impacts of management activities are presented in the FMPs; HCV survey report; socio-economic assessment (Annex 18) etc.	Y	
	S1			
	S2	No changes as described at RA. Positive impacts of forest management are documented in Forest Management Plans, HCV report; Annex 21A "Evaluation of resources for the diversification of the local economy"; Annex 18 Socio-economic evaluation, etc.	Y	
	S3			
	S4			
5.4		<b>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.</b>	3	
		<b>5.4.1 Where cost, quality and capacity of non-local and local options are at least equivalent, in compliance with legal provisions, local goods, services, processing and value-added facilities are used.</b>		

	RA	All fuel for machineries is purchased from the suppliers in the local village. Also various maintenance services are supplier from the locals where they exist. At equivalent offers (price / cost, quality, quantity and capacity), local goods and services (local processors and local companies that add value to products) will be selected as a form of contribution to local socio-economic development, provided that the legal provisions are complied with, and the requirements of the certification scheme	Y	
	S1			
	S2	As stated in the FSC Procedures Manual for equivalent offers local goods and services will be selected in order to contribute the local economic development, provided that the legal and certification requirements are respected. Evidences are provided that most of the goods and services used by Ingka are supplied by local companies and workers.	Y	
	S3			
	S4			

		<b>5.4.2 Reasonable* attempts are made to establish and encourage capacity where local goods, services, processing and value-added facilities are not available.</b>		
	RA	A policy is signed by the General manager through which it undertakes to support the objectives of socio-economic development of local communities, including by facilitating access to timber for local operators, encouraging the purchase of local goods and services and providing firewood for local communities.	Y	
	S1			
	S2	The company encourages and invests in building local capacity in the forestry sector by offering timber to and hiring services from local companies, providing training opportunities for contractor personnel, purchasing and providing PPE for contractor workers, etc.	Y	
	S3			
	S4			

<b>5.5</b>		<b>The Organization* shall demonstrate through its planning and expenditures proportionate to scale, intensity and risk*, its commitment to long-term economic viability*.</b>	<b>3</b>	
		<b>5.5.1 Sufficient funds are allocated to implement the management plan* in order to meet this standard and to ensure long-term* economic viability*.</b>		
	RA	The budget is developed by the OS INGKA based on proposed budgets developed by each department (includes e.g. forest operations; reforestation; management planning; forest guarding and forest protection, wages, taxes and fees, training, internal and external audit etc.). Part of the funds are provided by the forest owner e.g.: development of FMPs; investments; forest roads; fences etc.	Y	
	S1			
	S2	The Annual Work Plan and Budget 2023 were reviewed by the audit team and it was confirmed that the annual budget allocates sufficient funds to implement the planned activities.	Y	
	S3			
	S4			

		<b>5.5.2 When the Organization only offers forestry services, there is a policy for setting the responsibilities for ensuring financial resources to reduce and/or compensate the damages produced by management activities.</b>		
	RA	There is a clear policy regarding the responsibilities for ensuring financial resources to reduce and/or compensate the damages produced by management activities. The forest owner (OS INGKA INVESTMENTS ASSETS), the business manager (OS INGKA Investments Management) and the forest manager (Ocolul Silvic OS INGKA Investments SRL) belong to the same structure - OS INGKA Group.	Y	
	S1			
	S2	FMU currently manages 2 forest areas that are not owned by Ingka. In the smaller property (108 ha) only guarding services are provided, and in the larger one (1333 ha) the owner sells the wood and organises wood harvesting activities (which are considered the activities most likely to cause damage). The responsibilities of ensuring financial resources to reduce and/or compensate the damages produced by management activities remain with the owners of the properties.	Y	
	S3			
	S4			

		<b>5.5.3 Expenditures and investments are made to implement the management plan* in order to meet this standard and to ensure long-term* economic viability*.</b>		
	RA	The financial resources specified at 5.5.1 were used - e.g. checked the executed budget, which includes 2 columns: planned and executed which shows that the expenditures and investments were made as planned. A clear cost control is in place, best practices implementations, expenses for research/innovation are also made.	Y	
	S1			
	S2	Investments and expenditures are made in accordance with FMP provisions and investment/acquisition plans aimed at achieving management objectives. This also includes meeting the requirements of the forest certification standard and long-term economic viability. Since its inception, Ingka's forest management has recorded positive financial results and is profitable.	Y	
	S3			
	S4			

<b>6</b>		<b>Principle 6: Environmental Values and Impacts</b> <b>The Organization* shall maintain, conserve and/or restore ecosystem services* and environmental values* of the Management Unit*, and shall avoid, repair or mitigate negative environmental impacts.</b>		
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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.	3	
		6.1.1 Best Available Information* is used to identify environmental values* within, and, where potentially affected by management activities, outside of the Management Unit*. Note 1: Examples of relevant information sources: a. Forest management plans b. Annual report on environment (produced by Environmental Protection Agencies) c. Environmental studies (examples: Technical report according to Ministry order 19/2010; Appropriate assessment studies; Environmental reports; Environmental impact reports) d. Management plans (ex: for protected areas, for watersheds) Note 2. Categories of environmental values to be assessed: a. Biological diversity b. Water resources c. Soils d. Air		
	RA	OS INGKA is making use of the best sources of information to identify environment values i.e.: FMPs; HCV survey report; other researches (national and international expertise, including from the OS INGKA GROUP); scientific studies from the Forest University Brasov, surveys reports by other external experts (e.g. contracts signed with forest management planning and research company); protected areas management plans etc.	Y	
	S1	Various sources of information are used to identify the environmental values potentially affected by management activities. A comprehensive assessment is carried out with the Environmental Reports (ER) that assess the impact of forest management activities on environmental values (e.g. water, air, soil, biodiversity) for each FMP. In addition, assessment of the potential impact on water resources and soils is provided in FMPs. Ingka Investment signed a contracts with the research company SC Wildlife Management SRL for identification of biodiversity values on the managed territories.	Y	
	S2			
	S3			
	S4			

		6.1.2 Assessments of environmental values* are conducted with a level of detail and frequency so that: 1) Impacts of management activities on the identified environmental values* can be assessed as per Criterion* 6.2; 2) Risks* to environmental values* can be identified as per Criterion* 6.2; 3) Necessary conservation* measures to protect values can be identified as per Criterion* 6.3; and, 4) Monitoring of impacts or environmental changes can be conducted as per Principle* 8.		
	RA	Assessment is carried out at sub-compartment level, based on the information provided in the OS INGKA database, the FMP information and on-site assessment prior to starting activities on site - i.e. at the time of marking the trees for extraction. The assessment of the social and environmental impact report is attached to the logging area tree marking report (Annex 20 to the Manual of Procedures). Conservation measures are based on the provisions of the FMP, Manual of Procedures and HCV survey report. The measures are listed in the annex to logging area handing-over document. Monitoring is carried out in the frame of the regular inspections of the logging areas, with filling in the Annex 13 to the Manual of procedures.	Y	
	S1	A general assessment of the impact of forest management activities and risks is performed within ERs for FMPs. Assessment of impact on water resources and soils is also carried out in FMPs. The ERs also provide assessment of impact on and risks for biodiversity for each sub-compartment. More value specific assessments are also done in other studies (see 6.1.1 above). Sub-compartments are distributed in functional groups based on the main value they include. Certain sub-compartments might have more than one value. Protection measures for each environmental value provided in the national regulations are transmitted in the ERs and FMPs. Additional information on impact, risks and protection measures are specified in other surveys and reports e.g. HCVF, biodiversity studies, etc. The assessments above are performed with a level of details allow also for monitoring of the impact and environmental changes. Some of the studies (e.g. ERs) also prescribes monitoring schemes.	Y	
	S2			
	S3			
	S4			

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*.	3	
		6.2.1 An environmental impact assessment* identifies potential present and future impacts of management activities on environmental values*, from the stand level to the landscape level. 1. If national legislation requires an environmental impact assessment, this will be carried out according to the legal provisions 2. At the time of tree marking for harvesting, where the legislation does not require an environmental impact assessment, the Organization evaluates the impact of its activities on the identified environmental values, according to the requirements of this standard		

	<b>RA</b>	At the moment of reviewing the FMPs an assessment of the impact of the planned operations is carried out - including review by the Environmental Protection Agency (EPA) and public consultation carried out by EPA. OS INGKA procedure clearly specifies the actions necessary for each situation - including when the EIA is required by the law. Before starting harvesting operations in a particular site, the EIA requires: - before marking, consultation of OS INGKA database of: HCVs, protected areas, areas of importance for biodiversity, protected species list and maps etc. in order to identify habitats, species etc. which might be impacted and specific safeguards; - collecting information on site during marking of trees for felling - reporting the findings including a sketch of the area which is planned for harvest and location of the elements identified during marking (e.g.: marginal habitats, dead wood, water courses etc.). The info is included in the annex to the marking report "Anexa la Procesul Verbal de Marcare". Sample check of the logging area files (see list in section 3 RA Cert process) shown that in all cases environmental and social impact assessment was carried out before starting operations on site.			Y	
	<b>S1</b>	According to legal provisions the FMPs are subject to Environmental Impact Assessment (EIA) and approval by the Environmental Protection Agency (EPA). All FMPs for the territories included within the scope of certificate have approved EIAs or necessary documentation is sent to the EPA. At the time of audit, the EIAs for FMPs of UP XXXVII Filiasi and UP XLI Băcești are not approved by EPA but evidences are provided that the required documentation is sent to the regional EPAs for approval. E.g. the documentation for UP XLI Băcești is sent to EPA lasi on 17.5.2022. No changes in the procedure for on-site EIA as described at RA. Specific checklists (Annex 20) for evaluation of the potential impact on key environmental and social elements such as water, soil, important species and habitats, HCVF, deadwood and wildlife trees, neighbouring private properties, infrastructure, etc., are developed and shall be completed prior harvesting activities. The completed EIA check-lists are kept in the harvesting files. All sampled harvesting files include completed Annex 20.			Y	
	<b>ASI Compliance Audit 2022</b>	At two occasions it could be observed that erosion happened along skidding trails after harvesting operations. Skidding trails seen in UP VII (Covasna) and in UP III (Valea Neagra) showed beginning formation of ditches along the tractor trails. As due to terrain skidding trails are often located on steep slopes or are established on unstable soils a general risk of erosion occurs in the area and is recorded as a threat to soils in management plans. The company applies a number of procedures to identify and mitigate potential risks. Prior to harvesting risks from the activity are identified, however, the future risk of erosion from harvesting activities on skidding trails is not yet included in the environmental assessment.			X	<b>ASI Follow-up 200926 closed at S2</b>
	<b>S2</b>	To address the finding Ingka amended two operative management documents: i) Annex 20 "Evaluation of Environmental and Social Impact of Operation" is updated to include an assessment of the erosion potential of the skid trails (section 10); ii) Annex 29 "Harvesting rules" is updated with additional requirements to avoid and / or mitigate the soil erosion along skidding trails. Training is provided to forestry staff to assess the potential for soil erosion on skid trails and design preventative and/or mitigation measures. The interviewed forestry staff demonstrated awareness on these aspects. Implementation of the procedures related to soil erosion on skid trails was verified during document review and field inspection. E.g. in logging areas in UP IV Gura Calitei, ua 361B and ua 144, where the assessments showed existent erosion potential, piles of wood residues were placed on skid trail to prevent erosion and cross-road trenches are excavated to take the water away in ua 361B.			Y	
	<b>S3</b>					
	<b>S4</b>					

		<b>6.2.2 The assessment in 6.2.1 will be carried before starting site disturbing activities.</b>				
	<b>RA</b>	In all harvest areas visited it was found that the assessment was carried out before starting the operations on site (at the time of marking the trees for felling, which is well in advance to the authorisation - and starting - of logging operations).			Y	
	<b>S1</b>	Review of the sampled on-site EIAs demonstrated that the these are completed prior to start of logging activities.			Y	
	<b>S2</b>					
	<b>S3</b>					
	<b>S4</b>					

<b>6.3</b>		<b>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.</b>			3	
		<b>6.3.1 Management activities are identified, planned and implemented to prevent negative impacts and to protect environmental values* (identified at Criterion 6.1). There is a procedure which includes measures and responsibilities for preventing the negative impacts on environment.</b>				
	<b>RA</b>	Activities for preventing negative impacts are identified, planned and implemented. An authorisation for harvesting activities is provided to contractors prior to starting activities. The specific information, including provisions for each harvesting area is provided in the authorisation and in the logging area handing-over documentation. In case of operations carried out in the protected areas (where logging is permitted), the specific conditions issued by National Agency for Natural protected Areas (ANANP) are requested and provided to the contractors. Implementation of the activities is monitored constantly by the field personnel and is regularly reported in written form at the field inspections carried out by the chief rangers *sef district) or the office staff.			Y	
	<b>S1</b>	Forest are classified in functional groups depending on their main functions (e.g. water protection, erosion protection, wood production, etc.) and this is specified in FMP for each forest stand. General and specific measures aiming protection of these values/functions are provided in the national forestry regulations and transferred in the FMPs. In addition according to the internal procedures preventive / mitigation measures are prescribed in the on-site EIA (Annex 20) for the identified key environmental elements (see 6.2.1 above). The EIA system ensures integration of the EIA results and specified protection measures in harvesting documentation - harvesting permit and hand over protocol. Implementation of the procedures and preventive / mitigation measures prescribed in FMP and on-site EIAs is witnessed in inspection of the management documentation and field inspections.			Y	
	<b>S2</b>					
	<b>S3</b>					
	<b>S4</b>					

		<b>6.3.2 The procedure is known by the employees and contractors</b>				
	<b>RA</b>	For every logging area, the contractors signed the handing-over document, which includes the identified impacts and the related preventing/mitigation measures. During the site visits interviews were held with contractors; they were aware of the RTE species in the area, the procedures for water protection and for preventing soil erosion. Interviews with the employees and inspection of documentation shown they are aware of and implement the procedure.			Y	

	S1	The preventive / mitigation measures prescribed in the FMP and Annex 20 are transferred into management documentation and become compulsory to be applied by the operators and the implementation is controlled by the FMU's staff. Interviews with forestry staff and contractors and field inspection demonstrated that the procedures and requirements are known and implemented.	Y	
	S2			
	S3			
	S4			

		<b>6.3.3 Management activities prevent negative impacts to environmental values* (Identified at Criterion 6.1).</b>		
	RA	The findings from the site visit, inspection of records and reports and from interviews with stakeholders shown that management activities are planned and implemented to prevent negative impacts to environmental values. In case of fragile ecosystems, or sensitive areas, including particular HCVs, conservation operations are planned and the intensity of operations is reduced; extraction of timber is made with horses where possible; cable lines are planned on high slopes where possible, culverts installed at water crossings etc.	Y	
	S1	The national legislation, FMPs and other relevant forest management documentation (e.g. FSC Manual, HCVF report, on-site EIA, etc.) prescribe adequate rules, restrictions and measures for prevention and mitigation of negative impacts of forestry activities on the identified environmental values. Implementation of the prescribed prevention and mitigation measures is witnessed in documentation and field inspections. E.g.: Protection of water resources: in logging area in UP V ua 110 a crossed water course is protected with culverts; in logging area UP V ua 76 a buffer zone with no tree harvesting is retained along a permanent water course; in logging area UP XVI ua 35C protection of water source by a buffer zone with no activities. Soil protection: restriction for wood extraction and transport in saturated soils, in stands where the main objective is soil protection only conservation felling are allowed; in logging area UP VII ua 12B logging residues are placed on part of the skidding route aiming erosion prevention. Biodiversity protection: protection zones of various wide with no and/or restricted activities are established along the identified nest and dens of species of conservation interest; certain stands in cpmt. 370 are considered important for migratory birds and set aside with no forestry activities.	Y	
	S2			
	S3			
	S4			

		<b>6.3.4 Where negative impacts to environmental values* (Identified at Criterion 6.1) occur, measures are adopted to prevent further damage, and negative impacts are mitigated* and/or repaired*.</b>		
	RA	Procedures are developed in the Manual of Procedures and other internal regulations to ensure that where negative impacts on environmental values are identified, measures are taken to stop further degradation and negative effects to mitigate/repair damages. Close monitoring is carried out during forestry operations implementation; where case measures are taken to prevent further damages and mitigate impacts.	Y	
	S1	The protection is focused on prevention and mitigation of the negative impact. However, the management system provides for site assessment following the end of site-disturbing operations and mitigation / restoration of the identified negative impacts of forest management activities. E.g. the most frequent case is rehabilitation of forest roads and skidding trails following the end of logging activities.	Y	
	S2			
	S3			
	S4			

6.4		<b>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 rare and threatened species beyond the boundary of the Management Unit, when determining the measures to be taken inside the Management Unit.</b>	3	
		<b>6.4.1 Best Available Information* is used to identify rare and threatened species*, and their habitats*, including CITES species (where applicable) and those listed on national, regional and local lists of rare and threatened species* that are present or likely to be present within and adjacent to the Management Unit*.</b> 1. There is a documentation on rare and threatened species and their habitat present in the area of the management unit 2. Appropriate to the scale and intensity of the management activities, identification of rare and threatened species is carried out with consultation of relevant interested stakeholders and engagement of experts.		
	RA	A list of species of conservation importance is included in Annex D of the national FSC standard (based on public consultation). Government Ordinance 57/2007 includes a list of species with national conservation importance (Annex 4b) and species of community importance (Annex 4A). The potentially present rare, threatened and endangered (RTE) species and their habitats are identified by field surveys carried out by experts on flora and fauna from University in Cluj Napoca, Forestry Faculty in Brasov and Association for Biodiversity Conservation. The potential presence was identified based on scientific references and field studies. A biodiversity and HCV report is produced. A digital register of biodiversity is in place; the identified habitats of RTE species are recorded in the register and referenced in the GIS database.	Y	
	S1	In addition to the initial assessments of rare and threatened (RT) species and their habitats as described at RA, two contracts are signed with the company SC Wildlife Management SRL in October and December 2021 aiming evaluation of biodiversity (incl. RT species and their habitats) for the areas overlapping Natura 2000 areas. RT species and their habitats are also identified by the field staff of FMU. The identified RT species and their habitats are recorded in Biodiversity Register.	Y	



S2	The company continues to work on identifying the biodiversity (including RT species) of the managed territories. The contracted company Wildlife Management Consulting SRL (see S1 above) has completed the biodiversity surveys in 4 UPs overlapping with Natura 2000 areas, and the biodiversity inventory report has been completed. The UPX Popești report was reviewed and it was seen that the methodologies used to identify habitat types, plant and fauna species were in line with existing synthetic guidelines at the national level. Measures for the protection of established species are also prescribed. Since the last audit certain new habitats and species have been recorded in the Biodiversity Register and protected e.g. a colony of grey heron ( <i>Ardea cinerea</i> ), nests of birds of prey, wetland.	Y	
S3	External consultant was used for identification of actual presence of RTP species in areas overlapping with Natura 2000. From the sampled sites such as UP X Popești, and UP XII Frumusica. Aside from the field observations, bibliography used is attached to the report. This company is also used to monitor identified species. INGKA field staff makes continuous field observations in all UPs and RTP presence is recorded. National Guide is used. A Biodiversity register is maintained. Since the last audit some 77 new localities of already registered RTP species were identified for the sampled UPs.	Y	
S4			

	<b>6.4.2 Employees are trained on identification of rare and threatened species and their habitat present in the management unit.</b>		
RA	Regular training is provided by OS INGKA according to the annual training plan. The information on RTE species, including reports are available to all personnel in the database. Interviewed field personnel was aware of the RTE species, HCVs and other environmental values in their area of responsibility.	Y	
S1	The forestry staff receive training on identification of RT species and their habitats and records of training are kept at FMU office. The last training on this management aspect is held on 31.3.2022 "Training on technical harvesting requirements incl. biodiversity identification and protection" (20 participants). The Biodiversity Register is illustrated with informative pictures of RT species and their habitats likely present on the territories managed by Ingka. The interviewed foresters demonstrated awareness about the RT species really or likely presented on FMU territory.	Y	
S2	Training records were reviewed showing that the FMU staff received training on identification of RT species and completion of Biodiversity Register and digital protocols on 6.2.2023. The interviewed forestry staff proved trained in identification of species and habitats.	Y	
S3	Regular update trainings are provided to field staff e.g. training to district coordinators was provided on 5.2.2024. Further on, each coordinator provides training to the forest rangers. Such training was confirmed by the interviewed rangers. Internal WhatsApp group was set to exchange different training material with rangers incl. on RTP species e.g. the National guide was sent on 6.6.2023. Interviewed staff showed awareness on the actually and potentially present RTP species on the territory under respective responsibility.	Y	
S4			

	<b>6.4.3 Potential impacts of management activities on rare and threatened species* and their conservation* status and habitats* are identified according to the procedure mentioned at 6.2.1. and management activities are modified to avoid negative impacts.</b> <b>1. There are procedures to identify impact on rare and threatened species and their habitat.</b> <b>2. Proportional to the scale and intensity of the management activities, identification of rare and threatened species and their habitat has included consultation of relevant interested stakeholders and engagement of experts.</b> <b>3. Where potential impact was identified, measures to prevent this impact are established.</b> <b>4. There is evidence that prevention measures are implemented and management activities modified when necessary.</b>		
RA	Procedures for identification of impacts on RTE species are developed and implemented - this was done through: FMP review; biodiversity and HCV field survey and related report which was done with involvement of external experts; assessment carried out at the moment of trees marking for extraction. Based on the assessment, the Annex 31a from internal procedures specifies potential threats to rare and threatened species. Planning of harvesting operations takes into account presence of RTE species and their specific conservation requirements. In case of presence protection measures are specified. Monitoring of impacts of operations is carried out and reported during the implementation; at the time of completion of activities; through the bi-annual inspection of forest rangers (Control de Fond), based on checklists.	Y	
S1	No changes as described at RA above. The potential threats and habitats / elements to be protected in forestry operations are provided in the Biodiversity Register (Annex 31A) for the likely present RT species. Apart from the general strategies and measures for protection RT species and their habitats (e.g. designation of conservation areas, maintenance of natural forest structures and composition, protection of marginal habitats, retention of structural elements important for wildlife, etc.) the presence of these elements is assessed prior site-disturbing operation during the on-site EIA (see 6.2.1 above) and specific protection measures are prescribed if such species and/or habitats are identified. No site-specific evidences based on on-site EIAs for implementation of protection measures and/or modification of management activities aiming protection of RT species and habitats were brought to the attention of audit team. According to interviewed forest managers lately no forestry activities are planned and implemented in areas with high potential of presence of RT species.	Y	
S2	The presence of RT species and the potential impact from forestry activities is identified within the management documentation. E.g. the impact on RT species and their habitats is identified by experts in the latest biodiversity studies of 4 UPs overlapping Natura 2000 sites (see 6.4.1 above). These studies also provide specific management strategies and measures for the identified species. Implementation of the protection measures was witnessed in the field. E.g. in the logging area UPXXXIV Barlad, ua 56A, 2 nests of birds of prey were identified and protected with 100 m wide buffer zones with no logging during the nesting period.	Y	
S3	As part of the procedure for conducting assessment of potential impacts of management activities on environmental values (through Annex 20 from the internal procedures), impacts on RTP species are also assessed. Protection measures for each species are taken from the National guide. Evidences were provided that the system is implemented e.g. in UP Popești, u.a. 71A buffer around a nest identified was specified (during the marking the nest was not active but was noted that may not be the case during the harvesting operations); in all areas falling within the Natura 2000 sites under the birds directive e.g. in UP Popești, seasonal restriction of activity during the breeding season is in place for the period 1.04-31.7.24 (operations were seen stopped in the visited u.a. 88). UP Barlad, u.a. 56A inhabited nest of predatory bird identified, 100 m buffer zone was established.	Y	
S4			

		<b>6.4.4 The rare and threatened species* and their habitats* are protected, including through the provision of conservation zones*, protection areas*, connectivity*, and other direct means for their survival and viability, such as species' recovery programs.</b> 1. There are procedures to designate conservation/protection zones* and connectivity* areas. 2. These areas are located on maps. 3. Where information is available, conservation zones* and connectivity* areas will be designated in relation to other similar areas existent in areas adjacent to the management unit. 4. In case of recovery programs, there is evidence that recovery measures implemented are respected by the Organization and management activities are modified if necessary.		
	RA	All protected areas are identified and fed into the GIS system; maps are generated based on filters set in the system. General and specific protection measures are specified in the Management Plans of the protected areas (e.g. Natura 2000 Management Plans), HCVF report and FMP and considered in the pre-harvesting EIA. Maps of the protected areas are produced in GIS; before starting operations on site, sketches of the logging area specify any environmental value identified within or in the neighbourhood (protected areas, RTE species, HCVs etc.) The officially designated protected areas are selected on national level based on assessment and recognition of their high potential to contribute to the maintenance or enhancement of the biodiversity. The conservation zones and protected areas, additionally established by the Organization, are selected by biodiversity experts as result of field surveys and data analyses and consulted with affected and interested stakeholders. The connectivity areas are ensured through the planification of the works i.e.: clearcuts are limited to max 3 ha; the total area of clearcuts is small (i.e. 10,7 ha in 2020 and 11,7 ha in 2021). Distribution of logging activities is limited at forest-subcompartment level. There are no concentrations of logging areas. There are no recovery programs implemented by the organisation.	Y	
	S1	The officially designated protected areas as well as the conservation areas established by the Organisation are mapped and information is integrated in the GIS system. This information is kept updated through continuous monitoring of relevant sources of information. Newly identified locations of RT species and their habitats are promptly added to the GIS system which is also available on forester's mobile phones and latter added to the Biodiversity Register. Evidences provided that the system is respected and applied. E.g. a habitat of <i>Fritillaria</i> sp. identified by a forester on 15.4.2022 is mapped in GIS and recorded in the Biodiversity Register. According to the interviewed forest managers, no recovery programmes for RT species have been applied so far on the area within the scope of certification.	Y	
	S2	In addition to the areas of the officially declared national network of protected areas, the FMU assigns conservation status to identified biodiversity hotspots and habitats of RT species. E.g. in UP II Galati, ua 225A, a forest along a wetland is designated as HCV 1.3 and only conservation felling could be implemented there if needed. The designated areas are mapped.	Y	
	S3	Some share of the area in the sampled UPs is covered by the Natura 2000 network where the main objective is biodiversity conservation e.g. in UP Popesti 2644,11 ha out 2957,81 ha are included in Natura 2000; for UP Ceahlau-Dreptu - 837,3 ha are in Natura, UP Frumusica is all covered by Natura 2000. Protection (buffer) zones are established around identified RTP localities - pls. see examples in 6.4.3 above. Mapping information is available in the company GIS. Forest managers strive to implemented continuous forest cover management thus ensuring connectivity among different stands. In 2023 clear cuts were implemented only on 6,9 ha (not in the sampled production units). According to the interviewed forest managers, no recovery programmes for RT species have been deemed necessary and implemented so far on the area within the scope of certification.	Y	
	S4			

		<b>6.4.5 When the Organization controls hunting, fishing, trapping and/or collection, such activities on rare and threatened species* are done in compliance with legal provisions on hunting, forestry and nature conservation (see Annex A).</b>		
	RA	OS INGKA is not controlling hunting, fishing, trapping and/or collection activities on its territory. However, the field personnel is monitoring their area of responsibility and shall report any illegal activity identified. No case of poaching reported.	Y	
	S1	By law, the Organization does not have obligation and rights to control the hunting, fishing, trapping and collecting of animals or plants. The forest managers are entitled to report for the identified illegal activities (incl. hunting, fishing, trapping and/or collection) to the competent authorities. No such illegal activities are detected lately.	Y	
	S2	No changes as described at RA and S1. According to interviewed forest managers, no hunting, fishing, trapping or collection of rare and threatened species have been detected lately.	Y	
	S3	The Organization does not control hunting, fishing, trapping and/or collection. However no such illegal activities concerning RT species have been identified.	N/A	
	S4			

		<b>6.4.6 The Organization reports to control entities potential illegal activities on rare and threatened species* and, to prevent illegal activities, implements adequate actions which do not trespass the legal provisions (see Annex A) and do not contradict the management objectives of the Organization.</b>		
	RA	There are procedures developed and personnel is instructed to report potential illegal activities on rare and threatened species and, to prevent illegal activities. No cases of illegal activities on rare and threatened species have been detected and this was also confirmed during the stakeholder interviews.	Y	
	S1	See 6.4.5 above.	Y	
	S2	The forestry staff is entitled to report for the identified illegal activities (incl. hunting, fishing, trapping and/or collection) to the competent authorities. No such illegal activities are detected lately.	Y	
	S3	No illegal activities concerning RT species have been identified by forest managers and no such were brought to the attention of the auditors during the stakeholder interviews (incl. with some of the competent authorities on the topic). If such are identified by INGKA these have to be reported to these authorities and interviewed field staff was aware of this requirement.	Y	
	S4			

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.	3	
		6.5.1 Best Available Information* is used to identify native ecosystems* that exist, or would exist under natural conditions*, within the Management Unit*. Identification of representative areas will take into account the following selection criteria and priority ranking: - primary forests (HCV 3) - high natural value habitats (e.g. bog woodlands, dwarf pine scrubs, natural sparse woodlands, alder riparian forests) (regardless if they meet or not the size area limit for HCV 3) - marginal habitats - areas already included in protected areas of national or community importance - samples of representative forest types, with a favourable conservation status - compact forest areas able to ensure their self regulation. Where possible, the minimum area of such areas will be at least 25 ha.		
	RA	The Manual of Procedures include specific requirements in sections 6.5.1 a, b, c, d and e. The existing natural ecosystems and those corresponding to basic natural forest types are identified using the best available information sources e.g.: FMPs, National Catalogue of Virgin and Quasi-virgin Forests; management plans of Natura 2000 sites. Biodiversity and HCV survey reports, field information from foresters and experts have been used as well. The identification of native ecosystems took into consideration the selection criteria and the priority ranking stated in the standard indicator.	Y	
	S1	No changes in the information used and approach as described at RA above. The selected Representative Sample Areas (RSA) of native ecosystems represent 9 basic forest ecosystems types and one non-forest ecosystem type (wetlands).	Y	
	S2			
	S3			
	S4			

		6.5.2 Representative Sample Areas* of native ecosystems* are identified, designated and conserved where they exist. Designation will follow the selection criteria and priority ranking from 6.5.1.		
	RA	Representative Sample Areas (RSA) of native ecosystems were identified, designed, mapped and provided with conservation measures. The designation was based on the criteria specified in 6.5.1; RSA include: areas included in protected areas of community importance (e.g. samples of NATURA 2000 habitats); high natural value habitats; marginal habitats; samples of representative forest types, with a favourable conservation status.	Y	
	S1	See 6.5.1 above. Part of the RSA including nature reserves, forest ecosystems identified as HCVF 3, voluntarily designated protected areas and marginal habitats (wetlands) are fully excluded from site-disturbing forest management activities. In the rest of the RSA conservation activities (incl. the so called conservation felling) might be applied taking into consideration the conservation objectives. The volume to be extracted per decade in conservation felling shall not exceed 10% of the stand volume. If interventions incompatible with protection/conservation measures are imposed (e.g. accidental felling or loss of conservation value for reasons independent of the Organization's management), other equivalent RSA shall be designated.	Y	
	S2			
	S3			
	S4			

		6.5.3 Where Representative Sample Areas* do not exist, or where existing sample areas inadequately represent native ecosystems*, or are otherwise insufficient, a proportion of the Management Unit* is restored* to more natural conditions*. 1. Areas selected for restoration to more natural conditions* (towards the natural forest type) are identified and located on maps 2. There is evidence on planning and implementing of restoration to more natural conditions* processes.		
	RA	Procedure is included in the FSC Manual and was taken into account in establishing the representative sample areas. The inventoried RSAs are sufficient and proportionate to the management unit area.	Y	
	S1	According to the interviewed forest managers, although the designated RSA adequately represent native ecosystems and are sufficient as area, certain areas planted in the past with hybrid poplar are restored with more natural species composition. E.g. 39 ha of hybrid poplar are planned in the recent FMP of UP XXXVII Filiasi to be restored by planting of native poplar species. To date 8.45 ha have been restored in UP XXXVII Filiasi and 8.8 ha in XXIV Mehedinti. Restoration of former hybrid poplar plantation by planting the native species ash and black alder is witnessed in UP V Campuri Panciu ua 122.	Y	
	S2			
	S3			
	S4			

		6.5.4 The size of the Representative Sample Areas* and/or restoration* areas is proportionate to the conservation* status and value of the ecosystems* at the landscape* level and their proportion within the Management Unit*.		
	RA	As a general characteristic, the assessment started at stand level - which corresponds to sub-compartment borders. The designation of representative Sample Areas was made considering also the conservation status, the value and functionality and the landscape value. E.g. in UP III Valea Neagra-Motnau, 1197.6 ha out of 5738.8 were included in RSA.	Y	
	S1	No changes as described at RA above.		
	S2			
	S3			
	S4			

		<b>6.5.5 Representative Sample Areas* in combination with other components of the conservation areas network* comprise a minimum 10% area of the Management Unit* to ensure conservation of biodiversity. Areas designated here are located on maps.</b>		
	RA	The RSA total area is 5177.72 ha, which exceeds 10% of the forest area.	Y	
	S1	5596.23 ha (11.6 % of the area within the scope of certificate) are identified and designated as Representative Sample Areas of native ecosystems.	Y	
	S2			
	S3			
	S4			

<b>6.6</b>		<b>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.</b>	<b>3</b>	
		<b>6.6.1 Management maintains, enhances, or restores* habitat features* associated with native ecosystems*, to support the diversity of naturally occurring species and their genetic diversity.</b>		
	RA	The silvicultural system is based on permanent forest cover, with natural regeneration of forest. The forests are relative young. The FMPs provisions consider: permanent forest cover, selection cuts, maximisation the natural regeneration; where artificial planting, the local occurring species are used (the use of artificial regeneration is very rare). No evidence that native ecosystems' habitat features are not maintain.	Y	
	S1	Forests within the scope of certificate are predominantly managed with long-term silvicultural systems implemented on relatively small-scale ensuring natural regeneration of the presented tree species and maintenance of the main features of the plant communities and habitats.	Y	
	S2	The Organization prevalingly practices continuous cover forestry and the silvicultural systems used resemble the natural stands dynamics thus maintaining close-to-nature stand composition and structures. In addition, key ecological elements such as deadwood, wildlife and veteran trees are designated and retained in logging operations contributing to maintenance of the habitat features.	Y	
	S3	In all sampled FMPs preference is given to natural regeneration and artificial regeneration is mainly carried out to support the natural regeneration. In rare case, as seen to be the case for UP Adancata u.a. 37 and 38, substitutory clear cuts may be implemented in coppice stands - in this case hornbeam and lime dominated stands are targeted to be substituted with stands dominated by Q. petraea + Fraxinus excelsior (both are also local species but considered more valuable from economical and environmental perspective) while preserving existing natural regeneration of beech. Each intervention is not bigger than 3 ha. Some share of the area in the sampled UPs is covered by Natura 2000 where specific conditions for maintenance of naturally occurring species and thier genetic diversity are in place e.g. in UP Popesti 2644, 11 ha out 2957,81 ha are included in Natura 2000; for UP Ceahlau-Dreptu - 837,3 ha are in Natura, UP Frumusica is all covered by Natura 2000.	Y	
	S4			

		<b>6.6.2 Management activities maintain marginal habitats*.</b>		
	RA	OS INGKA has developed a definition of marginal habitats. Such habitats are described, together with the Annex 22 "Habitate marginale", together with protection/management measures. Site visits shown no evidence that marginal habitats are not maintained (e.g.: waters, rocky outcrops, wetlands etc.).	Y	
	S1	Annex 22 "Habitate marginale" provide rules for identification and protection of marginal habitats. The following land types are classified as marginal habitats: natural low-density forests, rocky areas, wetlands, riparian vegetation, natural grasslands (e.g. meadows in the forest), natural shrublands, saline lands.	Y	
	S2	The FSC Manual provides for identification and protection of marginal habitats. Review of management documentation and field inspection demonstrated that marginal habitats are identified, recorded on digital maps and measures for protected are applied. Since S1 two marginal habitats (wetlands) have been identified in UP X Popesti and UP XIX Gura Humorului.	Y	
	S3	Register of marginal habitats identified is kept as per Annex 22 from the internal procedures. These habitats are excluded from commercial activities in general. For the sampled UP such habitats are identified as follows: - UP XIX Gura Humorului - wet land present in u.a. 16A (seen during the field visit); - UP Frumusica - 4 wet lands (u.a. 77A, 21G, H, I) - UP Adancata - wetland in u.a. 51B (visited); - UP Ceahlau-Dreptu - rocky areas in u.a. 46B, 226D, 58B. These habitats are also mapped and available in the GIS system.	Y	
	S4			

		<b>6.6.3 In compliance with legal provisions, effective measures are taken to manage and control hunting, fishing, trapping and collecting activities to ensure that naturally occurring native species*, their diversity within species and their natural distribution are maintained.</b>		
	RA	OS INGKA is not carrying out hunting or fishing activities. The land is organised in hunting territories managed by Associations of Hunters and Anglers. System for protection of forest against illegal activities is prescribed in the Government Decision 1076/2009 "Forest Guard Regulation" and Government Decision 861/2009 "Procedures for Forest Fund Control". No cases have been registered with illegal activities of species and this was also confirmed during the interviews with stakeholders.	Y	
	S1	No changes of the management situation as described at RA above. No illegal hunting, fishing, trapping and collection is reported for the last years by the interviewed forest managers and stakeholders.	Y	
	S2	Ingka does not perform game and fish management and does not have legal rights to control the hunting, fishing, trapping and collecting activities. The forestry staff is entitled to report for the identified illegal activities (incl. hunting, fishing, trapping and/or collection) to the competent authorities. No such illegal are reported for the last years by the interviewed forest managers and stakeholders.	Y	
	S3	INGKA does manage/control hunting, fishing, trapping and collecting activities. If issues are identified by the field staff, these have to be reported to the competent authorities.	Y	
	S4			

6.7		<b>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.</b>	3	
		<b>6.7.1 Buffer areas along permanent water courses are established to maintain specific habitat conditions. These areas will be maintained through conservation works.</b>		
	RA	Procedures are developed in the Manual of procedures to ensure buffer zones along permanent watercourses. The minimum width of the buffer zone is 5 m. Buffer zones are managed in a conservation regime (which is not necessary aside from any interventions), in order to establish a vegetation which ensures protection of water banks, reducing the turbidity, allow for the nutrients flow and improve the oxygen content in the water. Buffer zones are established, marked on maps and e.g. map of UP III Valea Neagra-Motnau, canton 6 Valea Neagra	Y	
	S1	No changes in the procedures for establishment and management of buffer zones along permanent water courses as described at RA above. Interviewed forestry staff demonstrated awareness about the provisions. Protection of permanent water course with buffer zone along a permanent water course with no tree harvesting is witnessed in logging area UP V ua 76A. Buffer zones with no harvesting are established also around water source e.g. such zone is witnessed in logging area UP XVI ua 35C.	Y	
	S2			
	S3			
	S4			

		<b>6.7.2 Crossing of permanent water courses is allowed in places previously established and marked in the field and on maps.</b>		
	RA	Crossings of permanent waters were marked on the harvest area map and specified in the logging documentation. No case of non-compliance seen during the site visits.	Y	
	S1	Crossing of permanent water courses is decided in planning phase, marked in GIS system and latter transferred in the technological maps. The water crosses are than designated on the field by forestry staff and contractors.	Y	
	S2			
	S3			
	S4			

		<b>6.7.3 Where possible, for crossing culverts will be used.</b>		
	RA	According to the OS INGKA procedures, the crossing of waters is made on bridge/culvert or during winter on ice bridge. No case of water crossing without culverts seen during the site visits.	Y	
	S1	The Organisation purchased metal culverts and use these for permanent and temporary protection of water crosses. Concrete and wooden bridges are also constructed for protection of water crosses. Protection of a water cross with culverts is witnessed in logging area in UP V ua 110A.	Y	
	S2			
	S3			
	S4			

		<b>6.7.4 Permanent water courses are not blocked by the Organization except for situations authorized by the competent authority.</b>		
	RA	No such case seen during the site visit, nor expressed by the interviewed personnel or stakeholders.	Y	
	S1	No blocking of permanent water courses by the Organisation is seen or reported by the interviewed forest managers or stakeholders.	Y	
	S2			
	S3			
	S4			

		<b>6.7.5 Roads and extraction routes will not enter the riverbed where viable alternative solutions exist.</b>		
	RA	No case of roads/extraction routes entering watercourses observed during the site visits.	Y	
	S1	According to FSC Procedures Manual, where a viable technical alternatives exist, roads and extraction routes are not located in water beds. When there are no viable alternative technical solutions, it is accepted to transport wood through water beds during the winter, on ice bridge or other measures to reduce the negative impact shall be implemented. According to interviewed forest managers, to date there is no case of construction of forest roads & extraction routes or wood extraction through water beds. No such practice is seen or reported by interviewed stakeholders.	Y	
	S2			
	S3	The auditors were alerted on some allegations made public by an NGO, where one of this allegations related to extraction over a riverbed which led to changes in the natural course and damages to a small river in UP XXXI Ceahlau-Dreptu, u.a. 549&550. During the inspection of these sites no modification of the riverbed was observed although some minor traces were still visible (on the banks) that extraction did affect the watercourse. In accordance with forest managers no other viable alternative solutions exists and extraction works were carried out during the winter when the watercourse was frozen which is allowed by national legislation and by the internal procedures. This condition is also stated in the environmental impacts assessment checklist developed during the tree marking. The site was also checked by the competent authorities - the Forest Guard which did not identify non-compliances with the legislation. Issue is raised as 'Observation' as extraction over riverbeds is not a good practice in general considering that recent winters have been quite mild and very often watercourses do not freeze entirely.	Y	Obs. 2024.2
	S4			

		<b>6.7.6 Chemicals will not be used at distances less than 10 m from water courses and under 20 m from water bodies and reservoirs.</b>		
	RA	The requirements is specified in the Manual of Procedures and known by the foresters. The chemicals were used only in UP XI Iasi, aside from any water body or watercourse. Monitoring report produced after the chemical application did not record any negative impacts.	Y	
	S1	The requirement is transposed in the FSC Procedures Manual and known by interviewed forestry staff. Since RA no pesticides or other chemicals are used for treatment on the area within the scope of certificate.	Y	
	S2			
	S3			

	S4			
		<b>6.7.7 No siltation of permanent water courses occurs.</b>		
	RA	No siltation was observed during the site visit; no complaint from stakeholders recorded.	Y	
	S1	No cases of water siltation due to forestry operations is witnessed during the filed inspection or reported by the interviewed stakeholders.	Y	
	S2			
	S3			
	S4			

		<b>6.7.8 Wet areas identified as marginal habitats will not be drained</b>		
	RA	There is no practice of draining wetlands in the area managed by OS INGKA	Y	
	S1	No such practices seen or reported by the interviewed fores managers and stakeholders.	Y	
	S2			
	S3			
	S4			

		<b>6.7.9 Where natural watercourses, water bodies*, riparian zones* and their connectivity*, water quantity or water quality have been damaged by activities on land and water by The Organization*, previous managers or contractors, restoration activities* are implemented.</b>		
	RA	No case of damages to natural watercourses, water bodies, riparian zones and their connectivity, water quantity or water quality damaged by the activities was identified during site visit and documents inspection. Interviewed stakeholders also did not report cases of damages to waters done by OS INGKA activities.	Y	
	S1	No such damages were seen or reported.	Y	
	S2			
	S3			
	S4			

6.8		<b>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*.</b>	4	
		<b>6.8.1 A varying mosaic of species, sizes, ages, spatial scales*, and regeneration cycles is maintained appropriate to the landscape*.</b>		
	RA	Forest management - including planting, tending operations and regeneration felling is planned starting to the forest sub-compartment level. The forest management system is based on permanent forest cover concept, with implementation of group shelterwood/group selection systems in most cases. Natural regeneration is promoted. The borders of the forest subcompartments are mostly following natural borders (water courses, valleys, ridges, etc.); felling are not concentrated in particular areas but spread all over the territory, with the goal of favouring the uneven-aged structures as well as diversity of species.	Y	
	S1	The forest management system is based on permanent forest cover concept, with implementation of group shelterwood/group selection systems in most cases. Natural regeneration is promoted. The borders of the forest subcompartments are mostly following natural borders (water courses, valleys, ridges, etc.); felling are not concentrated in particular areas but spread all over the territory, with the goal of favouring the uneven-aged structures as well as diversity of species on stand and landscape levels.	Y	
	S2			
	S3			
	S4			

		<b>6.8.2 The mosaic of species, sizes, ages, spatial scales*, and regeneration cycles is restored* where it has not been maintained appropriate to the landscape*.</b>		
	RA	The forest management is conducted in a way that encourage the natural regeneration; operations are planned at sub-compartment level; the forest is following the natural pattern. There was no case of non-maintaining the mosaic appropriate to the landscape.	Y	
	S1	The silvicultural systems used in natural stands are adapted to the natural stand dynamics and succession and maintain closer to natural stand structures. The artificially planted stands (e.g. spruce stands) are managed with silvicultural systems that gradually transform the stand structure into closer to natural structure. The stands affected by natural disturbances (windbreaks, forest fires etc.) are subject of salvage felling and the forest cover in the affected areas are restored with local species. Good example of establishment of uneven-aged stand structure following final group shelterwood felling was seen in UP VII ua 12B.	Y	
	S2			
	S3			
	S4			

6.9		<b>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:</b> 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.	3	
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		6.9.1 There is no conversion of natural forest* to plantations*, nor conversion of natural forests* to non-forest* land use, nor conversion of plantations* on sites directly converted from natural forest* to non-forest* land use, except for cases of national interest/public utility or when the conversion: 1) Affects a very limited portion* of the Management Unit* (maximum 0,5%), and 2) The conversion will produce clear, substantial, additional, secure, long-term conservation* benefits in the Management Unit*; and 3) Does not damage or threaten High Conservation Values*, nor any sites or resources necessary to maintain or enhance those High Conservation Values*.		
	RA	No conversion of natural forest to plantations or non-forest land; or of plantation to non-forest use recorded, seen during the site visit or reported by interviewed personnel and stakeholders.	Y	
	S1	The conversion of natural forests into plantations or other land use is restricted by the national regulations (Forest Code, technical norms, specific legislation). Conversion is allowed for setting / construction of objects of "national interest" or "public utility", being considered with major importance at national level or for the local communities. No conversion of forests to plantations or other land use is reported by the interviewed forest managers or stakeholders.	Y	
	S2			
	S3			
	S4			

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.	3	
		6.10.1 Based on Best Available Information*, accurate data is compiled on all conversions since 1994.		
	RA	No conversion took place after 1994 recorded, seen during the site visit or reported by interviewed personnel and stakeholders.	Y	
	S1	No conversion of natural forests into plantations since 1994 is recorded or reported by forest managers.	Y	
	S2			
	S3			
	S4			

		6.10.2 Areas converted from natural forest* to plantation* since November 1994 are not certified, except where: 1) The Organization* provides clear and sufficient evidence that it was not directly or indirectly responsible for the conversion; or 2) The conversion is producing clear, substantial, additional, secure, long-term conservation* benefits in the Management Unit*; and 3) The total area of plantation* on sites converted from natural forest* since November 1994 is less than 5% of the total area of the Management Unit*.		
	RA	No conversion from natural forest to plantations since 1994 recorded, seen during the site visit or reported by interviewed personnel and stakeholders	Y	
	S1	No conversion of natural forests into plantations since 1994 is recorded or reported by forest managers.	Y	
	S2			
	S3			
	S4			

7		Principle 7: Management Planning The Organization* shall have a management plan* consistent with its policies and objectives* and proportionate to scale, intensity and risks* of its management activities. The management plan shall be implemented and kept up to date based on monitoring information in order to promote adaptive management*. The associated planning and procedural documentation shall be sufficient to guide staff, inform affected stakeholders* and interested stakeholders* and to justify management decisions.		
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.	3	
		7.1.1 Policies (vision and values) that contribute to meeting the requirements of this standard are defined.		
	RA	Published on the organisation website "VIZIUNEA ȘI VALORILE ORGANIZATIEI" which contains a summary of OS INGKA short and long term objectives detailed into the Management plan. There is also an Annex 7.1.1. of the Manual as template in regard with this indicator.	Y	
	S1			
	S2			
	S3			
	S4			

		7.1.2 Specific, operational management objectives* that address the requirements of this standard are defined.		
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	RA	Annex 7.1.2. details all specific, operational management objectives that address the requirements of this standard besides those defined through the Management Plan, The 10 year Mandatory Management Plan/Amenajament Silvic is also detailing proportionate to scale, intensity and risk all required policies and methods to be followed.	Y	
	S1			
	S2			
	S3			
	S4			

		<b>7.1.3 Summaries of the defined policies and management objectives* are included in the management plan* and are available for the public.</b>		
	RA	Annex 7.1.2. summarises the policies and management objectives besides those defined through the Management Plan. Annex 26-Activity report do contain summary of the policies and objectives as well as results of the previous year. Available by request.	Y	
	S1			
	S2			
	S3			
	S4			

7.2		<b>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.</b>	3	
		<b>7.2.1 The management plan* includes management actions, procedures, strategies and measures to achieve the management objectives*.</b>		
	RA	Compliant- Summarized on the website and detailed in the Manual of procedures all management actions, procedures, strategies and measures to achieve the management objectives are implemented and will be maintained.	Y	
	S1			
	S2			
	S3			
	S4			

		<b>7.2.2 The management plan* addresses the elements listed in Annex H, and is implemented.</b>		
	RA	Managers and stakeholders confirmed that Annex H elements are implemented and will be maintained. Covered by the Decennial Plan(Amenajament Silvic) and Manual of Procedures and its Annexes. E.g. Chapter 8 of the Amenajament for UP III covers the Biodiversity aspects.	Y	
	S1			
	S2			
	S3			
	S4			

7.3		<b>The management plan* shall include verifiable targets by which progress towards each of the prescribed management objectives* can be assessed.</b>	3	
		<b>7.3.1 Verifiable targets*, and the frequency that they are assessed, are established for monitoring the progress towards each management objective*.</b>		
	RA	Objectives and targets included in the manual and to be monitored through(including trainings, consultations, internal audits). Summarized in the Manual at 7.3.1, several targets and results specified( audit report by CB, mitigation of CARs etc.). Also, as required by the National legislation, OS INGKA is submitting all Amenajament/10yr Management targets and results toward the Forestry Guard and National Institute of Statistics, also to the Ministry of Environment.	Y	
	S1			
	S2			
	S3			
	S4			

7.4		<b>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.</b>	3	
		<b>7.4.1 indicator 7.4.1 The management plan* is revised and updated periodically consistent with Annex L to incorporate:</b> 1) Monitoring results, including results of certification audits; 2) Evaluation results; 3) Stakeholder engagement* results; 4) New scientific and technical information, and 5) Changing environmental, social, or economic circumstances.		
	RA	All available and newly collected information are to be used in updating the management plan. Certification related aspects (as HCVs and conservation areas) are to be introduced in the Amenajament in the future, when to be renewed next. Annual Summary Report summarizes all results and future objectives related to certification requirements. Elements strictly related to the certification requirements are being discussed into the "Studiul de Evaluare Adecvata a Lucrarilor Propuse in Amenajament Asupra Mediului"/Throughout evaluation of environmental effects of the proposed management operations as described in the Amenajament.	Y	
	S1			
	S2			
	S3			
	S4			



7.5		<b>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.</b>	3	
		<b>7.5.1 summary of the management plan* (general description of the management unit and proposed actions) in a format comprehensible to stakeholders including maps and excluding confidential information* is made publicly available* at no cost.</b>		
	RA	Management Summary Report containing relevant information can be found on Annex 26 Rapport de activitate. Relevant information in annexes 19A, 21A, with Local Communities, 7.1.2 Summary of objectives and Vision etc., available at the office and to be updated annually.	Y	
	S1			
	S2			
	S3			
	S4			

		<b>7.5.2 Relevant components of the management plan*, excluding confidential information*, are available to affected stakeholders* on request at the actual costs of reproduction and handling.</b>		
	RA	Excluding the confidential information, all Management Summary Report details aforementioned could be obtained from OS INGKA offices by request. Most of the information available on their website.	Y	
	S1			
	S2			
	S3			
	S4			

7.6		<b>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.</b>	3	
		<b>7.6.1 Culturally appropriate* engagement* is used to ensure that affected stakeholders* are proactively and transparently engaged in the following processes:</b> 1) Dispute* resolution processes (Criterion* 1.6, Criterion* 2.6, Criterion* 4.6); 2) Identification of rights (Criterion* 3.1, Criterion* 4.1), sites (Criterion* 3.5, Criterion* 4.7) and Impacts (Criterion* 4.5); 3) Local communities* socio-economic development activities (Criterion* 4.4); and 4) High Conservation Value* assessment, management and monitoring (Criterion* 9.1, Criterion* 9.2, Criterion* 9.4).		
	RA	Procedures that reflect indicator requirements are detailed in the Manual of Procedures. Interviewed Managers demonstrated awareness. A dispute resolution mechanism is in place and implemented covering: - dispute resolution - identification of sensitive rights/issues, locations and sensitive impacts. - social and economic activities and issues of communities - HVF identification and management All these aspects have been submitted to stakeholders for comments as part of the Annual Stakeholder Consultation.	Y	
	S1			
	S2			
	S3			
	S4			

		<b>7.6.2 Culturally appropriate* engagement* is used to:</b> 1) Determine appropriate representatives and contact points (including where appropriate, local institutions, organizations and authorities); 2) Determine mutually agreed communication channels allowing for information to flow in both directions; 3) Ensure all actors (women, youth, elderly, minorities) are represented and engaged equitably; 4) Ensure all meetings, all points discussed and all agreements reached are recorded; 5) Ensure the content of meeting records is approved; and 6) Ensure the results of all culturally appropriate* engagement* activities are shared with those involved.		
	RA	Stakeholder list with contact and address available at the office as Annex 19 and 19A. Procedure reflecting indicator requirements has been introduced in the FSC Manual and managers demonstrated awareness about. There were no evidences of any discriminatory practices in organizing the stakeholder consultation. However, COVID 19 lockdown restrictions contributed to a low turnover as the consultation process was in principal online. An interested ONG did requests Managements plans during consultation, and the organisation did provide the information as requested.	Y	
	S1			
	S2			
	S3			
	S4			

		<b>7.6.3 Affected stakeholders* are provided with an opportunity for culturally appropriate* engagement* in monitoring and planning processes of management activities that affect their interests.</b>		
	RA	Procedure developed in the FSC Manual, list of stakeholders kept as Annex 19. Operational plans can be consulted at the office. A mechanisms for engagement of affected stakeholders in the 10-years renewal of the FMPs is provided also in national regulations and the FSC Manual. Evidences are provided that identified stakeholders have been invited and there are records of their participation in Annex 19.	Y	

	S1			
	S2			
	S3			
	S4			

		<b>7.6.4 On request, interested stakeholders* are consulted in monitoring and planning processes of management activities that affect their interests.</b>		
	RA	Procedure developed in the FSC Manual. Interested factors could participate in consultation meetings and be part of the monitoring and planning processes should they be proven as interested. An example could be the case of Grinties community in UP 31 Ceahlau Dreptu. The locals expressed their concerns regarding Horjava Stream which flooded the area in the month of June 2020. Though the FMU activities were not the cause of the flood, as following the public consultation OS INGKA stopped their harvesting activities in the bottom part of the valley. Operations in the area will take place only during winter season and in the higher elevation section of the respective valley. Also, the organisation did repair the road and a bridge along the way although was not their responsibility (they are state owned). The bottom line is that OS INGKA involvement was considered as positive by the community.	Y	
	S1			
	S2			
	S3			
	S4			

<b>8</b>		<b>Principle 8: Monitoring and Assessment</b> <b>The Organization* shall demonstrate that, progress towards achieving the management objectives*, the impacts of management activities and the condition of the Management Unit*, are monitored and evaluated proportionate to the scale, intensity and risk* of management activities, in order to implement adaptive management*.</b>		
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<b>8.1</b>		<b>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.</b>	<b>3</b>	
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		<b>8.1.1 Procedures are documented and executed for monitoring the implementation of the management plan* including its policies and management objectives* and achievement of verifiable targets* defined at 7.3.</b>		
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	RA	Procedures documented and to be implemented, following the prescriptions of Annex 13 and 28 for the harvesting activities. Monitoring activities may include - amongst the others: - monitoring of health status of the forest - monitoring of illegal activities - monitoring of the impact of logging operations - annual regeneration survey - reports following finalisation of forest activities (tending operations, artificial regenerations, buildings etc.) - forest rangers audits (twice per year) - Monitoring of forestry operations implementation by each forest compartment (information included and annually updated in the monitoring section of the forest management plans); - patrols and control chart at fixed point; - accounting balance sheet/balance statement - reporting/minutes of meetings - various statistic reports as required by laws and regulations HCVs monitored through Annex 27 as these are implemented for most of the objectives. Annex 26 summarises OS INGKA activities based on management plan for 2020.	Y	
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	S1			
	S2			

	S3	Monitoring system and its scope are set through the FSC Manual of Procedures and Annex L from it. A two-level monitoring system is applied: the first level involves monitoring on 12 indicators against which reporting is done to the national authorities (e.g. the Forest Guard) and on a second level 17 indicators are monitored internally. Evidences were provided that the system is implemented e.g.: - areas and changes in the areas managed are reported at county level through national form SILV 1 - report for 2023 for forest areas in county Botosani was generated and sent to Forest Guard on 23.1.2024; - regenerated areas are reported through national form SILV 4 - report for areas in Iasi county for 2023 was generated and sent to Forest Guard on 15.1.2024 e.g. 3 ha of complementary planting reported and 112,5 ha subject to maintenance of natural regeneration; - harvested levels are reported on an ongoing basis through the national SUMAL electronic system and through other channels (e.g. thorough SILV 3 where levels are not compared against AAC; or report Ref. No 400/29.1.2024 sent to Forest Guards where harvested volumes for 2023 where compared against allowable cut; - monitoring of work related accidents - no such since the last audit; - monitoring of HCVs - pls. see reporting under 9.4 below; - budget targets are monitored monthly and reported to INGKA management - extract from reporting for Fiscal year 2024 was presented (in the form of Excel spreadsheet).	Y	
	S4			

		<b>8.1.2 Monitoring procedures from 8.1.1. are:</b> <b>-correlated with the results of impact assessments done under 6.2.</b> <b>-proportional with the scale and intensity of management activities</b>		
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	RA	Documented procedures available and implemented as the organisation tries to quantify all activities based on standard indicators as described in Annex L. Most of the Annex indicators do have equivalence in the national forestry regulations, e.g.: monitoring of regeneration, pests etc.	Y	
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	S1			
	S2			

S3	Requirement is covered in the FSC Manual of Procedures. A system is in place to control if and to what extent potential environmental/social impacts identified during the marking process have materialized during the harvesting or other activities. E.g. this is done through "Control of Exploitation". The system was seen implemented for the inspected sites e.g. such control for UP X Popesti, u.a. 88 was consecutively carried out on 16.1.24, 27.2.24 and 6.3.2024. On a more general basis, bi-annual control of the forest fund is carried out as per national requirements.	Y	
S4			

<b>8.2</b>	<b>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.</b>	<b>3</b>	
	<b>8.2.1 The environmental impacts of management activities are monitored* consistent with Annex L.</b>		
RA	Procedures available and detailed in the FSC Manual based on the prescriptions of Annex L. Expected environmental impacts are assessed through Annex 20 (Anexa APV at inventory) Annex 28 (used to assess the post-harvesting impacts) etc. No non-compliances observed on the field, nor were any expressed by local stakeholders (e.g. no effects recorded on RTE species, no cases of watercourse siltation etc.).	Y	
S1			
S2			
S3	Bi-annual control of the forest fund is carried out in accordance with national requirements where any environmental impacts (among other impacts) are subject to monitoring on guraing unit (canton) level. E.g. for UP X Popesti, canton No 43 last such control was carried out 8-9.4.2024, Annex 30 to evaluate status of environmental/social elements is filled. After completion of harvesting operations, impacts are assessed through Annex 28. This was seen completed for all inspected sites where harvesting activities were completed.	Y	
S4			

	<b>8.2.2 The social impacts of management activities are monitored* consistent with Annex L.</b>		
RA	Expected social impacts are to be assessed through Annex 20(at inventory) Annex 13(used to assess the after harvesting impacts) Annex 18 (Socio-economic impacts summarised annually) etc. No negative social impacts were identified during assessment. The social impact of forest activities is monitored based on the results of the social impact assessment carried out before starting operations. During and after the operations, the impact is monitored and results filled in checklists developed in this regard. This include monitoring of impact of operations on properties, sites of cultural, economic, religious significance, protection of watercourses (including fisheries - where case), springs and water catchments, pollution, wastes, compliance with loads limitation on public roads, H&S aspects. There was no major infrastructure project implemented (e.g. roads construction etc.)	Y	
S1			
S2			
S3	Same system as described for assessment of environmental impacts is in place. In addition, general Social Impact Assessment is prepared annually (pls. see 4.5. above). No negative social impacts were identified during assessment nor reported by interviewed stakeholders).	Y	
S4			

	<b>8.2.3 Changes in environmental conditions are monitored* consistent with Annex L.</b>		
RA	A comprehensive monitoring system is being implemented as according with the National Standard. However, no major challenges have been detected recently although managers are aware of the possible impacts of global climate change. Drought has been recent issue in resinous sites, and mostly regeneration sites. It is a norm that additional planting must be performed in the spring in case where regenerations were affected.	Y	
S1			
S2			
S3	Changes in environmental conditions are monitored through the forest fund control. General review is made during the FMP revision. In accordance with managers some changes in environmental conditions are observed in some areas e.g. in the visited UP 34 Barlad where long periods of drought have reduced the sustainability of the coppice oak stands which lead to pest attacks and necessity to implement larger scale sanitary felling (causing also some concern among the communities). The company has entered into cooperation with the Forest Research Institute to carry out additional research and to seek ways to address the situation. Some more rare fructification of oak stands which hampers the natural regeneration also reported with impacts of climate change suspected.	Y	
S4			

<b>8.3</b>	<b>The Organization* shall analyse the results of monitoring and evaluation and feed the outcomes of this analysis back into the planning process.</b>	<b>3</b>	
	<b>8.3.1 Adaptive management* procedures are implemented so that monitoring results feed into periodic updates to the planning process and the resulting management plan*.</b>		
RA	The FMPs procedures available and implemented. The results of the implementation of previous Amenajament/10year Forest Management Plan are assessed at the review time, when new FMPs are developed. Currently some of the FMPs are in the approval phase (UP 4, 5, 20,24, 32). Detailed procedures with specific requirements is available and managers and relevant staff are aware.	Y	
S1			
S2			
S3	Forest Management Plans are reviewed and revised every 10 years as per the national requirements where monitoring results are taken into account but ongoing circumstances may also lead to changes e.g. due to the need of salvage and sanitary cuts the allowable cut for the 10-year period was exceeded in 4 Production Units: UP XIII Botosani; XVI Falticeni; XXXII Grivita, UP II Galati and UP XXXIV Barlad and the annual allowable cut was exceeded in UP XIX Gura Humurului. In these Production Units implementation of planned regeneration felling was stopped to compensate exceeded quantities and approvals were granted by the competent authority - the Forest Guard for any case where harvesting is above the allowable cut.	Y	
S4			

		<b>8.3.2 If monitoring results show non-conformities with the FSC Standard then management objectives*, verifiable targets* and/or management activities are revised.</b>		
	RA	No non-conformities identified during audit and stakeholders interviews. The FMPs procedures available and implemented. The results of the previous FMP are assessed; based on the analysis, new measures to be implemented are developed in the new 10 years FMPs.	Y	
	S1			
	S2			
	S3	Managers did not report of any general non-conformities with the FSC standard. The company has enforced an app based electronic system (Survey123) through which staff can report of non-conformities (1901 reports generated so far) e.g. on a site level forest rangers can report (as demonstrated on the field) any non-conformities observed e.g. any non-conformity of contractor workers with H&S requirements based on which corrective actions to contractors may be prescribed. E.g. the system includes records of 319 non-conformities against environmental requirements (such as erosion, pollution etc.) detected so far. Pls. see also 8.3.1 above.	Y	
	S4			

<b>8.4</b>		<b>The Organization* shall make publicly available* a summary of the results of monitoring free of charge, excluding confidential information.</b>	<b>3</b>	
		<b>8.4.1 A summary of the monitoring results consistent with Annex I, in a format comprehensible to stakeholders excluding confidential information* is made publicly available* at no cost.</b>		
	RA	Procedures in the Manual as the Summary review/Anexa 26 for 2020 is available on website <a href="https://OS-INGKA-investments.ro">https://OS-INGKA-investments.ro</a> includes all relevant information that are not sensitive or classified.	Y	
	S1			
	S2			
	S3	Summary of monitoring results is compiled annually and is published on INGKA web site - <a href="https://forestland.ingka-investments.ro/forest-certification/?lang=ro">https://forestland.ingka-investments.ro/forest-certification/?lang=ro</a> (previous reports also kept). Summary includes the topics from Annex I of the NFSS. Locations of identified rare and protected species are not included in the public summary.	Y	
	S4			

<b>8.5</b>		<b>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.</b>	<b>3</b>	
		<b>8.5.1 A system is implemented to track and trace all products that are marketed as FSC certified.</b>		
	RA	Procedures detailed in the manual. Managers and OS INGKA staff aware about the procedures for selling FSC certified products. Timber is sold by OS INGKA Investments Management as standing or as logs at roadside. See Section 5.9 from 5 RA Forest for details	Y	
	S1			
	S2			
	S3	A national system for tracking and tracing (SUMAL) is in force which is used by the company (the system is used for issue of harvesting permits "APVs" and transport documents). Internal ERP system which also includes additional features is also used. The additional features include linkages to e.g. financial information, checking the progress in harvesting plots, linkages to environmental and social impact assessments etc.	Y	
	S4			

		<b>8.5.2 Information about all products sold is compiled and documented, including: 1) Common or scientific species name; 2) Product name or description; 3) Volume (or quantity) of product; 4) Information to trace the material to the source of origin logging block; 5) Logging date; 6) If basic processing activities take place in the forest, the date and volume produced; and 7) Whether or not the material was sold as FSC certified.</b>		
	RA	All information available at OS INGKA offices. Dosarul partizii/Logging area file do contains all details including the DDS, maps, volume, species, etc. According with the National legislation all wood materials need to be recorded through SUMAL(national timber database) and all wood transportations can be traced online.	Y	
	S1			
	S2			
	S3	Information about all products sold as certified is compiled and documented and this was reported to Soil Association with the DAR - pls. see '8 Sppl' section of the report. Internal ERP system includes detailed information about sources of origin, logging dates, sales etc.	Y	
	S4			

		<p>8.5.3 Sales invoices or similar documentation are kept for a minimum of five years for all products sold with an FSC claim, which identify at a minimum, the following information:</p> <ol style="list-style-type: none"> <li>1) Name and address of purchaser;</li> <li>2) The date of sale;</li> <li>3) Common or scientific species name or identification code (*species codes according to the legal regulations);</li> <li>4) Product description;</li> <li>5) The volume (or quantity) sold;</li> <li>6) Certificate code; and</li> <li>7) The FSC Claim "FSC 100%" identifying products sold as FSC certified.</li> </ol> <p>NOTE: for sales of standing volume, information from 3 and 4 may not be found on sale invoice but should be included in other sale documents (contract and timber volume and value estimation document – "APV")</p>		
	RA	Procedures stipulate all these requirements. Managers aware about these as they are all implemented, including FSC 100% claim and code SA-FM/COG-005243. Sampled invoices and delivery notes (Avize) were compliant with the standard requirements (see RA Forest-5.9 for details)	Y	
	S1			
	S2			
	S3	<p>Elements that are required to be included in sales documents are specified in the FSC Manual of the procedures and these reflect the indicator requirements. A sample of invoices and transport documents was checked to confirm that required elements are present e.g.:</p> <ul style="list-style-type: none"> <li>- Invoice No FMPL/5705 from 11.3.2024 for standing wood sale to Forest Gabyani, 443,01 m3, as per contract MLP601/11.03.2024, origin - Partida 2386/2300125300240, UP 31, u.a 38;</li> <li>- Invoice No FMPL/5256 from 18.8.2023 for standing wood sale to Fanica Si Florin Forest SRL, 189.54 m3 as per contract MLP560/10.08.2023, origin - Partida 2566/2300125302040; U.P. 39, u.a 378;</li> <li>- Invoice No MLF/3095 from 30.4.2024 for sale of firewood of Sessile oak, Lime and Ash to Zircod Wood SRL, 30,39 m3 in total; several delivery notes e.g. AP24001253000300709104220848 from 22.4.2024 and AP24001253000300709104240923 from 24.4.2024;</li> <li>- Invoice No MLF/3097 from 31.5.2024 for sale of fir (&gt;14 cm) and spruce (&gt;14 cm) assortments to Bustean Lemn SRL, 213,12 + 135,37 m3, origin - Partida 2753/2300125303910; U.P. 19 Gura Humorului; Delivery notes are in place e.g. AP24001253001700708405271604 from 27.5.2024 and AP24001253003000708405201436 from 20.5.2024.</li> </ul> <p>No issues identified during the sales documentation review.</p>	Y	
	S4			

9		<p><b>Principle 9: High Conservation Values</b>  <b>The Organization* shall maintain and/or enhance the High Conservation Values* in the Management Unit* through applying the precautionary approach*.</b></p>		
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>		
		<p>9.1.1 An assessment is completed using Best Available Information* that records the location and status of High Conservation Value* Categories 1-6, as defined in Criterion* 9.1 according to Annex G; the High Conservation Value Areas* they rely upon, and their condition. The identified High Conservation Value Areas* are mapped and boundaries marked in the field.</p>		
	RA	Internal review of the existing information and the info from the FMPs, NATURA 2000 management plans, field assessment, stakeholder consultation, use of the local personnel knowledge. HCV identification and management measures was performed following Annex G provisions from Romanian Standard (FSC-STD-ROU-01-2017 EN) and also HCV Guide for Romania (2013). All identified HCVs are described on HCV Report, and monitored through Annex 27. All HCVs are also mapped and represented on maps. Managers aware about HCVs type and location. Boundaries established and could be easily identified on the fields as all personnel can access all maps through GIS available on their portable devices(phones, tablets)(e.g. HCV "Paduri cu utilizare sezonala critica" barloage urs/bear dens in two units in UP14 Buzau; HCV 4.2 in UP VII Tibau etc.)	Y	
	S1			
	S2	The presence of HCV is assessed for the entire territory within the scope of certificate, applying the requirements and thresholds prescribed in Annex G of FSC-STD-ROU-01-2017. The assessment used the Best Available Information recommended in Appendix G as well as additional information and studies. To date, the following categories of HCV are identified: HCV 1 (1073.06 ha); HCV 3 (98.3 ha); HCV 4 (2245.73 ha) and HCV 6 (115.8 ha). The identified HCVs are mapped and the boundaries are known. The status of HCV and the areas they rely upon is evaluated in initial studies and additionally through the annual monitoring.	Y	
	S3			

	S4			
		<b>9.1.2 The assessment uses results from culturally appropriate* engagement* with affected* and interested stakeholders*.</b>		
	RA	The identified affected and interested stakeholders were contacted by OS INGKA. The list includes, amongst the others the Environmental Protection Agency, ANANP-National Agency for Natural Protected Area, Hunting Association, Municipalities, Livestock Associations, local municipalities etc. For the new area recently included in the certificate (Sigal Dionis), on 22.03.2021 OS INGKA carried out public consultation - letter sent to stakeholders with one month deadline for reply.	Y	
	S1			
	S2	Identified stakeholders are involved in HCV identification from the beginning of the process and are engaged continuously through annual consultations. Lately, the annual stakeholder consultations are conducted online. Relevant information and links are sent to them as part of the invitation and stakeholders are encouraged to review the information and provide feedback and additional information. E.g. annual consultation with the stakeholders in Vrancea region (invitations sent on 2.3.2023). Feedback is recorded and reviewed. e.g. feedback from the Natural Park Maramures Mountains, which proposes to set aside and protect the habitat of the RTE plant Cochlearia borzeana, which is threatened by touristic / ATV trails. The habitat is fenced by Ingka and suitable conditions for growing of the plant will be maintained. The area has been added to HCV 1.1.	Y	
	S3			
	S4			

<b>9.2</b>		<b>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.</b>	<b>3</b>	
		<b>9.2.1 Threats to High Conservation Values* are identified using Best Available Information*.</b>		
	RA	For every identified HCV category, the potential threats are identified and listed in the HCV Report. This was done by using the existing surveys and studies for the area, by interviewing stakeholders and by appointing external professionals with expertise in biodiversity conservation. Managers aware about HCVs type and location as all personnel can access all maps through GIS available on their portable devices(phones, tablets) as it was also noticed on the field.	Y	
	S1			
	S2	No changes as described at RA. The identified threats to the newly discovered habitat of the rare and endangered plant Cochlearia borzeana (HCV 1.1) are mainly from anthropogenic impact - physical disturbance by people and vehicles.	Y	
	S3			
	S4			

		<b>9.2.2 Management strategies and actions are developed to maintain and/or enhance the identified High Conservation Values* and to maintain associated High Conservation Value Areas* prior to implementing potentially harmful management activities.</b>		
	RA	Management strategies and actions included in the biodiversity and HCV survey report developed by external experts hired by OS INGKA. The identified HCVs are listed, mapped together with the prevention and protection measures, as well as monitoring procedures. Part of the HCVs are included in the 10% areas of representative samples. Procedures stipulate that the presence of HCVs is identified and recorded before starting operations on site (at the time of planning the operation at the office, then at the time of marking the trees for extraction). Monitoring of implementation is made during and at the end of logging activities.	Y	
	S1			
	S2	Management strategies and actions are developed to prevent or mitigate the identified threats for HCVs and documented in the HCV report. A system is in place that requires consideration of the prescribed measures in management decisions and forestry operations. The procedures require identification of the existing HCV in forest stands and surrounding areas prior and during tree marking activities and definition of protection measures for all identified HCV. The defined measures shall be integrated in the management documentation and implemented.	Y	
	S3			
	S4			

		<b>9.2.3 Affected* and interested stakeholders* and experts are engaged in the development of management strategies and actions to maintain and/or enhance the Identified High Conservation Values*.</b>		
	RA	Organisation outreach towards all interested and affected stakeholders was maintained even during the lockdown period, offering online meetings, providing a large amount of information and being available for any type of discussion. This include info on the identified HCV, as well as on the related management and monitoring information. Rangers and district chiefs are in a continuous contact with the affected and interested entities, including isolated communities, during their day-to-day activity.	Y	
	S1			
	S2	Procedure for engagement of affected and interested stakeholders and experts in development of management strategies and actions is described in the FSC Manual. Lately the stakeholders and experts are engaged through the annual consultations. The final decision regarding the management strategies is based on commitment from stakeholders and experts. E.g. the management measures for newly identified habitat of Cochlearia borzeana are proposed by the stakeholder Natural Park Maramures Mountains including the biodiversity experts from the park.	Y	
	S3			
	S4			

		<b>9.2.4 Affected* and interested stakeholders* and experts are engaged in the development of management measures to maintain and/or enhance the Identified High Conservation Values*.</b>		
	RA	Large meetings were not organised, in order to comply with the COVID-19 restrictions. Most of the affected and interested stakeholders were contacted individually or in small number, by email and other means, including face-to-face meeting. No mentionable comments from them. However, the managers are in a permanent contact with the most affected or interested stakeholders(e.g. at Monteoru Skete)	Y	

	S1			
	S2	See 9.2.3 above.	Y	
	S3			
	S4			

9.3		<b>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.</b>	3	
		<b>9.3.1 The High Conservation Values* and the High Conservation Value Areas* on which they depend are maintained and/or enhanced, including by implementing the strategies and actions developed.</b>		
	RA	OS INGKA with support of experts and stakeholders developed the actions and measures to ensure maintenance/enhancement of HCVs and the HCV areas. Procedures are in place to ensure their implementation and maintenance, (e.g., at Monteoru Skete, the buffer zone adjacent to the Skete was extended, and excluded from future operations to protect a pond used by cattle)	Y	
	S1			
	S2	System is in place that ensure implementation of the defined management strategies and actions. Implementation was witnessed during the field inspection e.g. in UP IV Gura Calitei ua 362A, where a water source (HCV 4.1) has been identified and buffer zone with no harvesting is established along the water source.	Y	
	S3			
	S4			

		<b>9.3.2 The strategies and actions prevent damage and avoid risks to High Conservation Values*, even when the scientific information is incomplete or inconclusive, and when the vulnerability and sensitivity of High Conservation Values* are uncertain.</b>		
	RA	No such cases of incomplete or inconclusive scientific information or uncertain vulnerability and sensitivity of High Conservation Values. A very detailed and comprehensive approach regarding HCVs identification have been followed and the approach is being maintained. The strategies and actions were implemented and will be maintained. E.g. During the field visit the managers mentioned that in UP 3 Valea Neagra subunits u.a. 577B, 578D, E will be introduced as HCV/VRC 4.2a/Critical ecosystem service.	Y	
	S1			
	S2	The management strategies and protection measures prescribed in the HCVF report for each identified HCVF category adopt a precautionary approach and will ensure considerable level of protection.	Y	
	S3			
	S4			

		<b>9.3.3 Activities carried by the Organization that harm High Conservation Values* cease immediately and actions are taken to restore* and protect the High Conservation Values*.</b>		
	RA	No such cases. Procedures require to cease immediately any harmful activity and take measures to restore and protect HCVs.	Y	
	S1			
	S2	The requirement is specified in the FSC Manual. No activities that harm the identified HCV are detected during the audit or reported by the interviewed forest managers.	Y	
	S3			
	S4			

		<b>9.3.4 In case of harmful activities which are not under its control, the Organization takes legal action to protect and/or restore the High Conservation Values*.</b>		
	RA	No such cases. Procedure to pursue legal actions to protect the HCVs in such situations are developed and known by the personnel.	Y	
	S1			
	S2	The requirement is specified in the FSC Manual. No activities that harm the identified HCV are detected during the audit or reported by the interviewed forest managers.	Y	
	S3			
	S4			

9.4		<b>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.</b>	3	
		<b>9.4.1 A program of periodic monitoring assesses:</b> 1) Implementation and effectiveness of management strategies and actions meant to protect High Conservation Values*; 2) The status of High Conservation Values*, including High Conservation Value Areas* on which they depend;		
	RA	Annex 27 HCV Monitoring program is detailed for each District. The monitoring of High Conservation Values is carried out systematically and is documented; results are summarised each year and made public on the OS INGKA website E.g. seen description for District 3, where all HCVs identified are monitored (e.g. VRC 6 Montioru Skete). Status of HCV and any changes in the HCV areas and information is collected accordingly with the specific particularities (e.g. VRC 1.3, bear sheds-info collected when the traces could be seen on the snow, Tetrao urogallus shall not be disturbed during mating season, etc.)	Y	

S1	A system for monitoring of the identified HCV is in place and described in the FSC Procedures Manual and Anexa 27 "Program for monitoring of HCV 1-6". All identified HCV areas are monitored annually. Monitoring results are documented in monitoring check-lists as part of Annex 27. Evidences are presented confirming that the system is implemented. Sample results from the monitoring carried out in 2021 and 2022 listed in Annex 27 are inspected. E.g. monitoring of the identified HCV 1.2 yew ( <i>Taxus baccata</i> ) in UP III, u.a. 568-576 is carried out in April 2021; monitoring of HCV 3 habitat 91EO in UP I u.a. 1A is carried out on 28.04.2022; monitoring of HCV 4.2 (forests for control of soil erosion) in UP XIV u.a. 124A carried out on 16.05.2022; monitoring of HCV 6 (Manastirea Muntioru) in UP II u.a. 596B-597A,B is carried out on 29.04.2021.	Y	
S2	No changes in the monitoring system as described at RA and S1. Implementation of the system is confirmed by sample inspection of monitoring documentation and interviews with forest managers and staff. E.g. wetland habitat (HCV 1.3) in UP XXI Barlad 2 is monitored on 29.03.2023 (no issues identified); habitat 91EO in UP IX Vaslui is monitored on 28.03.2023 and a small-scale natural landslide is identified; etc.	Y	
S3	As per the internal procedures annual monitoring of identified HCVs shall be implemented. Annex 27 from these procedures provides the framework for monitoring of each type of HCV. Evidences were presented that the monitoring system is implemented in the sampled FMUs e.g.: - UP X Popesti - HCV 1.3, 0.6 ha in u.a. 81N monitored last on 26.4.2023; HCV 4.2.d, u.a. 136 monitored on 24.5.2024 (grazing identified as potential issue, measure specified); - UP XII Frumusica, HCV 1.1 present (no intervention area), monitored on 28.5.2024; HCV 4.2 d (u.a. 96 B,C) monitored on 24.5.24 (no threats identified); - UP VIII Adancata - only HCV 4.1A present (u.a 50A) monitored on 5.3.24 (no negative issues identified); - UP XXXI Ceahlau-Dreptu - HCV 1.3 in u.a. 45B was monitored on 10.4.2024 (no issues reported). No HCVs are present in the other 2 sampled FMUs.	Y	
S4			

	<b>9.4.2 The monitoring program includes engagement* with affected* and interested stakeholders* and experts.</b>		
RA	Procedures detailed in the Manual as stakeholders are being invited to participate in monitoring through email invitations, letters and other communication channels. ANANP and Parcul National Maramures (for VRC 1.2, UP 17 Tibau, ua 22A) feedback provided to all stakeholders. A common case is when stakeholders are not interested to participate on monitoring, according to the procedures from Manual they will be informed about the results of monitoring of HCVs during the meetings with the stakeholders. All non-sensitive information are available on the website.	Y	
S1	Relevant stakeholders are invited by various communication channels to take part of the HCV monitoring in the period on 3-4 March 2022. The received stakeholder feedbacks are kept at the FMU office. The regional structure of the National Agency for Protected Natural Areas (NAPNA) in Iasi took part in the HCVF monitoring carried out in October 2021.	Y	
S2	Stakeholders and experts are invited at least once a year to participate in the monitoring of the identified HCVs. Recently, they are informed by e-mails, but also some of them are invited during personal meetings. In 2023, no stakeholders participated in the annual monitoring.	Y	
S3	Invitation for the stakeholder consultation carried out (last from 5.3.24) includes the option of stakeholders being engaged in HCV monitoring. No such interest was expressed so far. HCV 1.1, is also subject to independent monitoring of ANANP - as was the case in UP Frumusica where this HCV is present. Feedback from ANANP was received (Ref. No 186/ST IS/12.3.2024) - no issues brought to the attention of the company.	Y	
S4			

	<b>9.4.3 Monitoring indicators and frequency allow the detection of changes of each High Conservation Value*, relative to the initial assessment and status identified for each High Conservation Value*.</b>		
RA	There is a continuous monitoring by the managers, using template developed in the manual (Anexa 27 Formular Monitorizare). Monitoring indicators are developed in order to assess the status of the HCV and to allow for comparison in time. As a rule, before starting any logging operations, managers are checking whether HCVs are present in the area. Records of monitoring of the logging areas (annex 12 to the manual) include a separate section related to HCVs. There is a day-to-day monitoring by forest guards, which shall report any changes in their area of responsibility. No changes of HCVs in terms of decreasing the area/quality were detected.	Y	
S1	Relevant monitoring indicators are set for each HCV and monitored annually for all identified HCVF. The monitoring results are documented in Annex 27 form and kept at the FMU office. The monitoring system in force allows detection of changes in the HCVs status and comparison with the initial states.	Y	
S2	The monitoring indicators for each identified HCV category are provided in Annex 27. Review of monitoring documentation showed that the identified HCV and HCV areas are monitored annually using the defined indicators and monitoring results are kept at the office. Consistency of the monitoring approach allows for comparison of monitoring data.	Y	
S3	Monitoring indicators specified in Annex 27 and the annual frequency of the monitoring that was adopted seems sufficient for detection of changes in the HCVs. In addition to this monitoring, bi-annual control of the forest fund and daily observations of the field staff may also detect changes and justify further measures if such are needed.	Y	
S4			

	<b>9.4.4 Management strategies and actions are adapted when monitoring or other new information show that these strategies and actions are insufficient to ensure the maintenance and/or enhancement of High Conservation Values*.</b>		
RA	Procedure is included in the FSC Manual and is known by managers. All new 10 year Management Plan that are in the development/approval do accept public input. Most sensitive aspects are to be discussed with any interested entity. E.g. during the field visit the managers mentioned that in UP 3 Valea Neagra subunits ua 577B, 578D, E will be introduced as HCV/VRC 4.2a/Critical ecosystem services.	Y	
S1	The requirement of the indicator is adopted in the FSC Manual. Annual monitoring results are analysed and present in the Annual Activity Reports. According to the Annual Activity Report 2021, the monitoring of the identified HCVF did not detect negative changes presuming that the current management strategies and measures maintain the HCVs.	Y	
S2	The analysis of the results of the annual monitoring of HCVs carried out in 2022 (publicly available on the company's website) showed that the identified HCVs are in a favourable conservation status and no changes in management strategies and actions are necessary.	Y	
S3	A summary of the HCV monitoring results is included in the overall summary from activity monitoring which is published on the INGKA web page. The status of all HCVs is assessed as 'favourable'. Indicator requirements are reflected in the FSC Manual of Procedures.	Y	
S4			



10		<b>Principle 10: Implementation of Management Activities</b> Management activities conducted by or for The Organization* for the Management Unit* shall be selected and implemented consistent with The Organization's economic, environmental and social policies and objectives* and in compliance with the Principles* and Criteria* collectively.	3.1111	
10.1		<b>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.</b>	4	
		<b>10.1.1 Harvested sites are regenerated in a timely manner* that:</b> 1) Protects affected environmental values*; and 2) Is suitable to recover overall pre-harvest* or natural forest* composition and structure.		
	RA	According to forestry legislation harvested sites shall be regenerated no later than 2 vegetation seasons from the final cut. No cases were reported nor seen during the audit, of harvesting sites that were not regenerated. Natural regeneration is highly promoted, as being suitable for the site. Fertilisers are not used.	Y	
	S1	The Organization practices continuous cover forestry. According to the forestry regulations, minimum 85% of the logging area should be regenerated prior the final felling. If needed the natural regeneration is completed by planting. The areas managed with clear felling shall be reforested within 2 years following the end of logging operations. In most of the cases the harvested areas are regenerated with the same tree species as the previous stand composition. The composition of stands planted in the past with conifers (mainly spruce) out of their natural range might be changed by planting of local native species or support their regeneration.	Y	
	S2			
	S3			
	S4			

		<b>10.1.2 Regeneration activities* are implemented in a manner that:</b> 1) For harvest of existing plantations*, regenerate to the vegetation cover that existed prior to the harvest or to more natural conditions* using ecologically well-adapted species, including indigenous/autochthonous species; 2) For harvest of natural forests*, regenerate to pre-harvest* or to more natural conditions*; or 3) For harvest of degraded natural forests*, regenerate to more natural conditions*.		
	RA	OS INGKA is implementing a program of restocking certain areas planted in the past (years '70 - '80s) with spruce outside the natural range, with naturally occurring forest types (oaks, sycamore maple, ash trees etc.). This action is implemented in compliance with legal requirements. A detailed survey and site analysis was made by contracted company experienced in forest management planning and site assessments. Approvals were obtained from Garda Forestiera - which is the ministry structure at county level. Natural forests are mainly regenerated by implementing shelterwood cuts - group selection. Existing plantations were established long time ago by the former managers and are covering a relatively small area (less than 4% of the total area). There are planned transformations of plantations into nature stands in certain areas e.g. hybrid poplar plantation into stand dominated by alder and ash; black walnut plantation into stand dominated by oak and ash. Part of the plantations is also managed with biodiversity as major objective and left to their natural dynamics.	Y	
	S1	By law, the plantations and natural stands shall be regenerated with the planned main tree species, except in cases when a restoration is planned. The Organisation is practicing restoration of poplar plantations by planting local tree species. E.g. 39 ha of hybrid poplar are planned in the recent FMP of UP XXXVII Filiasi to be restored by planting of native poplar species. To date 8.45 ha have been restored in UP XXXVII Filiasi and 8.8 ha in XXIV Mehedinti. Restoration of former hybrid poplar plantation by planting the native species ash and black alder is witnessed in UP V Campuri Panclu ua 122. In case of forest degradation caused by natural disturbance the affected area shall be regenerated within one year following the salvage logging. Spruce planted in near past in areas out of it's natural range is replaced by native species mainly beech and oak.	Y	
	S2			
	S3			
	S4			

10.2		<b>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 local genotypes* for regeneration, unless there is clear and convincing justification for using others.</b>	3	
		<b>10.2.1 Species* chosen for regeneration are ecologically well adapted to the site, are native species* and are of local provenance, unless clear and convincing justification is provided for using non-local genotypes* or non-native species*.</b>		
	RA	Main species used for regeneration were: Picea abies, Larix decidua, Quercus petraea, Acer pseudoplatanus, Fraxinus excelsior. No artificial regeneration with allochthonous species since previous surveillance.	Y	
	S1	Forestry regulations provide specific tree species compositions for any site condition determined by factors such as soil characteristics, altitude, natural forest type, etc. The future species composition of any stand to be regenerated is stipulated in the FMPs in accordance to the above provisions. Inspection of planting documentation and interviews with forest managers showed that more than only native tree species are used for planting. E.g. in 2022 in total 113.4 ha are planted with spruce, common oak, sessile oak, white poplar, ash, alder.	Y	
	S2			
	S3			
	S4			

		<b>10.2.2 Species chosen for regeneration are consistent with the regeneration objectives* and with the management objectives*.</b>		
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	RA	The forestry regulations (Norme tehnic 1) specify the regeneration formulas accepted depending on site characteristics, in order to ensure that natural forest types are maintained. Only local species were used for artificial regeneration. The species type and the participation percentage in the regeneration formula was selected according to the technical regulation for forest regeneration, and taking into consideration the already existing natural regeneration composition.	Y	
	S1	The target tree species composition is set in the FMPS and the silvicultural systems (including regeneration felling) and techniques are planned taking into account the initial and target stand composition. Local species are used if planting is needed to support the natural regeneration or for transformation of the composition to more natural.	Y	
	S2			
	S3			
	S4			

10.3		<b>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.</b>	3	
		<b>10.3.1 Alien invasive species from Annex M are not used by the Organization.</b>		
	RA	OS INGKA does not use alien invasive species from Annex M.	Y	
	S1	No invasive alien species listed in Annex M have been used for afforestation / reforestation on FMU area.	Y	
	S2	No invasive alien species listed in Annex M have been used for afforestation / reforestation on FMU area.	Y	
	S3	No evidence that species listed in Annex M have been used e.g. afforestation register was checked, nursery "Vintileasca" was visited to confirm that no seedlings of such species are produced there. No use of these species observed during the field visit.	Y	
	S4			

		<b>10.3.2 Alien species* are used only when direct experience and/or the results of scientific research demonstrate that invasive impacts can be controlled and when effective mitigation measures are in place to control their spread outside the area in which they are established. The area covered by alien species must not exceed 10% from the management unit. NOTE: The limit of 10% is not applicable for forests with land and soil special protection functions (functional category 1.2)</b>		
	RA	No such case. Before regenerating the areas, OS INGKA is carrying out an assessment of the site and is choosing the regeneration formula as permitted by the forestry regulations. No invasive species were planted by OS INGKA; existing plantations were established several decades ago.	Y	
	S1	No alien species are used for planting. Certain areas within FMU have been planted in the past with alien species. Recently, these areas cover 1913.28 ha (3.95% of the area within the scope of certificate) including: black locust ( <i>Robinia pseudoacacia</i> ): 1745.33 ha; hybrid poplar: 167.21 ha and black walnut ( <i>Juglans nigra</i> ): 0.74 ha. The black locust were planted in the past mainly on areas with specific site conditions (e.g. poor sandy soils), where the native tree species can not ensure the same growth and protection functions as the alien species.	Y	
	S2	No changes as described at S1. The areas covered by alien tree species is 1913.28 ha (3.95% of the area within the scope of certificate).	Y	
	S3	No changes since the previous audit. Some stands were established in the past (by previous owners) with presence of non-local species - hybrid poplars, black locust, black walnut. These stands take less than 4% of the area. No recent use of alien invasive species observed nor reported.	Y	
	S4			

		<b>10.3.3 The spread of invasive species* introduced by The Organization* is controlled.</b>		
	RA	The plantations are monitored within the existing forest monitoring procedures. No spread of the existing exotics species seen or reported.	Y	
	S1	According to forest managers, the monitoring of forest areas did not detect significant dispersal of alien species planted in the past (see 10.3.2 above). Ash-leaved maple ( <i>Acer negundo</i> ) is identified in 3 sub-compartments in UP XXXII Grivita and UP XXIV Mehedinti (in total 1.4 ha). So far no control measures are applied for this invasive tree species since no significant spread is identified.	Y	
	S2	The monitoring of invasive species identified one more site with presence of Ash-leaved maple ( <i>Acer negundo</i> ) in UP XIII Botosani, ua 26H. According to the prescribed control measures, the trees will be removed when reach an age appropriate for cultivation.	Y	
	S3	No presence of invasive species reported observed for the FMUs sampled for this audit so no control measures were deemed necessary.	Y	
	S4			

		<b>10.3.4 Management activities are implemented, preferably in cooperation with separate regulatory bodies where these exist, with an aim to control the invasive impacts of alien species* that were not introduced by The Organization*.</b>		
	RA	No case of spread of the existing exotics species seen or reported as a result of monitoring carried out by foresters or other organisations in the OS INGKA area. Procedure to ensure co-operation with separate regulatory bodies in case of detecting invasive impacts of alien species are developed.	Y	
	S1	See 10.3.3 above.	n/a	
	S2	So far, monitoring has shown a low level of spread of invasive species and no specific control measures are applied. Forest managers did not found a need to cooperate with regulatory authorities to control the identified alien species.	n/a	
	S3	No presence of invasive species reported observed for the FMUs sampled for this audit so no control measures were deemed necessary.	n/a	
	S4			

10.4		<b>The Organization* shall not use genetically modified organisms* in the Management Unit*.</b>	3	
		<b>10.4.1 Genetically modified organisms* are not used.</b>		
	RA	No evidence of GMO usage. According to the Manual of procedure it is forbidden to introduce GMOs in the OS INGKA forestland.	Y	
	S1	No genetically modified organisms are used in forest management activities.	Y	
	S2			
	S3			
	S4			

10.5		<b>The Organization* shall use silvicultural* practices that are ecologically appropriate for the vegetation, species, sites and management objectives*.</b>	3	
		<b>10.5.1 Silvicultural practices are implemented that are ecologically appropriate for the vegetation, species, sites and management objectives*.</b>		
	RA	Natural regeneration is considered as the first regeneration option whenever possible. Silvicultural practices implemented includes, amongst the others, soil loosening, weed control (manual and mechanized), supporting the natural regeneration and thinning operations. The operations are intended to ensure that target composition (calculated according to the naturally occurring type of habitat) is reached.	Y	
	S1	The applied silvicultural systems are specified in the FMP and these are based on national regulations. The main silvicultural systems used are group-shelterwood, shelterwood, selection and clear cut. In the stands assigned with protection functions conservation felling might be carried out. Sanitary and salvage felling are applied in stands affected by natural disturbances or aiming prevention of pest outbreaks. The planned and implemented silvicultural systems are in compliance with the natural stand dynamics.	Y	
	S2			
	S3			
	S4			

10.6		<b>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.</b>	3	
		<b>10.6.1 The use of fertilizers* is minimized or avoided.</b>		
	RA	Procedure developed in Manual of procedures. No fertilizers are used by OS INGKA	Y	
	S1	No fertilizers are used in forest management activities on the territory within the scope of certificate.	Y	
	S2			
	S3			
	S4			

		<b>10.6.2 When fertilizers* are used, their ecological and economic benefits are equal to or higher than those of silvicultural systems that do not require fertilizers*.</b>		
	RA	OS INGKA is not using fertilizers. However, a procedure in this regard is developed.	Y	
	S1	No fertilizers are used in forest management activities on the territory within the scope of certificate.	n/a	
	S2			
	S3			
	S4			

		<b>10.6.3 When fertilizers* are used, their types, rates, frequencies and site of application are documented.</b>		
	RA	OS INGKA is not using fertilizers. However, a procedure in this regard is developed	Y	
	S1	No fertilizers are used in forest management activities on the territory within the scope of certificate.	n/a	
	S2			
	S3			
	S4			

		<b>10.6.4 When fertilizers* are used, environmental values* are protected, including through implementation of measures to prevent damage.</b>		
	RA	OS INGKA is not using fertilizers. However, a procedure in this regard is developed	Y	
	S1	No fertilizers are used in forest management activities on the territory within the scope of certificate.	n/a	
	S2			
	S3			
	S4			

		<b>10.6.5 Damage to environmental values* resulting from fertilizer* use is mitigated or repaired.</b>		
	RA	OS INGKA is not using fertilizers. However, a procedure in this regard is developed	Y	
	S1	No fertilizers are used in forest management activities on the territory within the scope of certificate.	n/a	
	S2			
	S3			
	S4			

10.7		<b>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.</b>	3	
		<b>10.7.1 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 or overall reductions in applications. As a result, the Organization must ensure that:</b> - circumstances when pesticides are used are documented - there is objective evidence which demonstrate that the use of pesticides is the only effective way to fulfil the management objectives.		

	RA	An integrated plan is in place for monitoring the health status of the forest and for protection of forestry territories from diseases, pests and other damages. According to the national regulations, for pest attacks, specific threshold are established and decision is taken for application of chemicals or not. The assessment in the field is carried out regularly by the forest rangers; information related to pests presence is reported to OS INGKA office in order to assess the data and develop the forecast and action plan. Weeds are removed mechanically; use of pheromones for pests monitoring; use of repellents against grazing are the practices implemented by OS INGKA. Chemicals are only used as a last resort (only used on one site - UP XI Iasi).	Y	
	S1	No changes in the procedures and practices as described at RA above. Continuous monitoring of the forest health is performed by forestry staff and experts in the forest incl. use of sample plots and pheromone traps. The monitoring data are collected and analysed and based on this information, forecasts for the development of pests and diseases are made for the next year. Pest control strategies are developed and applied if needed.	Y	
	S2			
	S3			
	S4			

		<b>10.7.2 Chemical pesticides* prohibited by FSC's Pesticide Policy are not used or stored in the Management Unit* unless FSC has granted derogation.</b>		
	RA	Chemical pesticides prohibited by FSC's Pesticide Policy are not used or stored in the OS INGKA facilities	Y	
	S1	Since RA no synthetic pesticides are used on the territory within the scope of certificate. Only pheromone traps are used to monitor the bark beetle population.	Y	
	S2			
	S3			
	S4			

		<b>10.7.3 Records of pesticide* usage are maintained, including trade name, active ingredient, quantity of active ingredient used, period of use, location and area of use and reason for use.</b>		
	RA	A Register of chemicals is in place, where each use is recorded, including: trade name, active ingredient, quantity, period of use, location and area, as well as the reason for use. See section A1.1 Pesticides for details	Y	
	S1	Register of used pesticides including the required information is in place. Since RA no chemical pesticides are used on the territory within the scope of certificate. Only pheromone traps are used to monitor the bark beetle population.	Y	
	S2			
	S3			
	S4			

		<b>10.7.4 The use of pesticides* complies with the ILO document "Safety in the use of chemicals at work" regarding requirements for the transport, storage, handling, application and emergency procedures for clean-up following accidental spillages.</b>		
	RA	No chemicals handling at the audit time. Records produced by the OS INGKA personnel during the monitoring of application shown that the PPE was used according to the risks identified.	Y	
	S1	Since RA no chemical pesticides are used on the territory within the scope of certificate.	Y	
	S2			
	S3			
	S4			

		<b>10.7.5 If pesticides* are used, application methods minimize quantities used, while achieving effective results, and provide effective protection* to surrounding landscapes*.</b>		
	RA	The quantity and area were minimised - only in one UP (UP XI Iasi), on the area of 58.39 ha. Two pesticides used, in quantity of 5.84 + 23.36 = 29.2 litres	Y	
	S1	Since RA no chemical pesticides are used on the territory within the scope of certificate.	n/a	
	S2			
	S3			
	S4			

		<b>10.7.6 Damage to environmental values* and human health from pesticide* use is prevented and mitigated or repaired where damage occurs.</b>		
	RA	Prevention measures are developed and implemented. Application was made hiring contractors specialised in this activity. Monitoring was carried out. According to monitoring records produced, there were no damages identified.	Y	
	S1	Since RA no chemical pesticides are used on the territory within the scope of certificate.	Y	
	S2			
	S3			
	S4			

		<b>10.7.7 When pesticides* are used: 1) The selected pesticide*, application method, timing and pattern of use offers the least risk to humans and non-target species; and 2) Objective evidence demonstrates that the pesticide* is the only effective, practical and cost effective way to control the pest.</b>		
	RA	The risk assessment shown that there are no human settlements; no sheepfolds, no bee farming in the area where chemicals were used. No public roads in the area. Manual spraying at the level of seedlings, using "Vermorel" spraying equipment	Y	
	S1	Since RA no chemical pesticides are used on the territory within the scope of certificate.	n/a	
	S2			
	S3			
	S4			

		<b>10.7.8 Where a potential risk is identified, affected stakeholders will be noticed through culturally appropriate* ways prior to application of chemicals.</b>		
	RA	As a result of the risk assessment, no potential risks were identified which could affect the stakeholders. The use was local, far from settlements. No damages observed through monitoring carried out during and after the application of chemicals.	Y	
	S1	Since RA no chemical pesticides are used on the territory within the scope of certificate.	y	
	S2			
	S3			
	S4			

<b>10.8</b>		<b>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*.</b>	<b>3</b>	
		<b>10.8.1 The use of biological control agents* is minimized, monitored* and controlled.</b>		
	RA	No biological control agents used in the area managed by OS INGKA.	Y	
	S1	No biological control agents are used on the area within the scope of certificate.	Y	
	S2			
	S3			
	S4			

		<b>10.8.2 Use of biological control agents* complies with internationally accepted scientific protocols*.</b>		
	RA	No biological control agents used in the area managed by OS INGKA.	Y	
	S1	No biological control agents are used on the area within the scope of certificate.	y	
	S2			
	S3			
	S4			

		<b>10.8.3 The use of biological control agents* is recorded including type, quantity, period, location and reason for use.</b>		
	RA	No biological control agents used in the area managed by OS INGKA.	Y	
	S1	No biological control agents are used on the area within the scope of certificate.	y	
	S2			
	S3			
	S4			

		<b>10.8.4 Damage to environmental values* caused by the use of biological control agents* is prevented and mitigated or repaired where damage occurs.</b>		
	RA	No biological control agents used in the area managed by OS INGKA.	Y	
	S1	No biological control agents are used on the area within the scope of certificate.	y	
	S2			
	S3			
	S4			

<b>10.9</b>		<b>The Organization* shall assess risks and implement activities that reduce potential negative impacts from natural hazards proportionate to scale, intensity, and risk*.</b>	<b>3</b>	
		<b>10.9.1 Potential negative impacts of natural hazards* on infrastructure*, forest* resources and communities in the Management Unit* are assessed.</b> <b>NOTE: for this standard, natural disturbances include windthrow, wind and/or snow breakage, forest fires, river high floods and/or overflows, insect outbreaks etc. Evaluation will cover in each case the disturbances most common in the past within the Management Unit</b>		
	RA	Each FMP includes an assessment of the negative impacts of the natural hazards and related measures e.g. sections: - "Measures for management of stands impacted by the destabilising factors"; - "Protection against windfalls and snow breaks"; - "Protection against fires"; - "Protection against pests and diseases" - "Measures in case of natural calamities" In addition Annex 10.9 to the Manual of procedures provides an assessment of the potential impacts natural hazards.	Y	
	S1	Assessment of risks and potential negative impacts of natural hazards on FMU territory is carried out using information from FMP and past experience about the frequency and intensity of disturbances in the past. The following natural hazards are assessed as having potential for damages on infrastructure, forest resources and communities: 1) disturbances caused by abiotic factors (wind, snow, ice, etc.); 2) disturbances caused by biotic factors (pests); 3) floods; 4) landslides; and 5) forest fires. The potential impacts / risks are categorised as insignificant / significant / major. Risk zones are defined e.g. damages by snow and wind (UP II Valea Neagra - Motnau, the upper part of the Furu basin (ua.226-230); UP XIV Buzau, Trupul Urzicariei (ua 55-58) and Trupul Martinu (ua 19-22)); insects outbreaks (fir dominated stands in Valea Seacă hydrographic basin / UP XIX Gura Humorului, u.a. 13A, 14, 15A); etc.	Y	
	S2			
	S3			
	S4			

		<b>10.9.2 Management activities mitigate these impacts.</b>		
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	RA	Annex 10.9 to the Manual of procedures provides the risk factors which could amplify the hazards, the areas where higher risks are identified. Mitigation measures are developed and implemented, including: promoting the natural regeneration; clearcuts are not (or extremely rarely) implemented; regeneration cuts avoid producing large openings in the stands; tending operations promote stand stability; promoting mixed stands; extraction of trees impacted by pests when case.	Y	
	S1	No changes of mitigation measures as described at RA. The measures provided in the FSC Procedures Manual and Annex 10.9 are focused on adapting the silviculture systems and intensity of harvesting depending on risk (e.g. for prevention of and snow falls as well as landslides and erosion on slopes greater than 35 degrees only conservation felling with intensity up to 10% is applied); timely thinning aiming enhancement of stand stability; prompt implementation of salvage and sanitary felling to reduce the risk of pests outbreaks, etc. Review of management documentation and field inspection showed that the mitigation measures are considered.	Y	
	S2			
	S3			
	S4			

		<b>10.9.3 The risk* for management activities to increase the frequency, distribution or severity of natural hazards* is identified for those hazards* that may be influenced by management.</b>		
	RA	The risk for management activities to increase the frequency, distribution or severity of natural hazards is identified and described in the FMP and in the Manual of procedures. Risk factors are identified for each identified hazard e.g. for the torrential floods risks include: not carrying out in due time the tending operations and the sanitary cuts; low intensity of tending operations; operations carried out inadequately on high slopes; concentrations of clearcuts; non-monitoring of the forest status etc.	Y	
	Compl int assess ment	Both harvesting sites mentioned in the complaint (121A and 121B) are neighbouring the forest sub-compartment 121H registered as HCV 4.2a. however no HCV identified in the mentioned harvesting areas. During the evaluation of harvesting sites through Annex 20 (Anexa APV) there was wrongly mentioned that the 121A is under the area covered with HCV 4.2a and mitigation measures have been established. After harvesting site authorization, the hand-over document for starting the logging activities, is correcting the information, by excluding the mitigation measures, remaining valid the legal requirements for extraction of the timber and the company internal procedures. Documents inspected: Annex 20 (Annex EIA – APV) filled by chief of district Paul Dima on 24.06.2020; Annex 4 no. 4375/12.10.2020 - Hand-over document for starting the logging activities and Annex 12 EIA completing the Annex 4. Through Annex 13 Harvesting site inspection, carried out first on 28.10.2020, condition of soil, H&S, presence and status of RTE, marginals habitats, HCVs are checked. According to the document Annex 13 no. 4583/28.10.2020 there were no breaches observed by the chief of district. The process is followed by a second harvesting site inspection, once the activities are finalized and the site is ready to be returned to the FMU. The checks are carried out according to Annex 28 to Handing-back document no. 5361/11.12.2020 showed that there were no breaches identified in relation with legal provisions, technical norms, EIA. In the FMP the sub-compartments 121A and 121B are included in the category 1-2L described as forest stands located on soil types highly vulnerable to erosion and landslides and with inclination of over 30 degrees and the type of felling to be implemented is included in category T IV (operations allowed, with certain restrictions). Field visit: The timber was extracted using skidders. The existing extraction routes were specified in the harvest documentation and on logging area sketch. No new extraction route was built; only existing extraction routes allowed. There was evidence that the extraction routes were leveled at the end of the works. Considering the effect of climate change is likely to be more frequent severe rainfall events so this should be considered during planning for activities in vulnerable areas. Also applies to findings at 1.3.1 above.	Y	Obs 2021.4 Closed at S1
	S1	No changes in the assessment and definition of the risks for management activities to increase the frequency, distribution or severity of natural hazards as described at RA. To address the Obs 2021.4 the Organization introduced some effective practices to prevent / mitigate the subsequent soil erosion on skidding trails following the end of logging operations e.g. placing piles of logging residues on the trails stacks across a certain distance and/or digging cross ditches to divert water away.	Y	
	S2			
	S3			
	S4			

		<b>10.9.4 Management activities are modified and/or measures are developed and implemented that reduce the identified risks*.</b>		
	RA	Examples may include stands affected with windthrows and snow breaks. In order to reduce the risk of pest attacks, continuous monitoring was implemented (using pheromone traps); fallen trees were quickly removed, with exception of deadwood marked for retention.	Y	
	S1	Most of the risk described at 10.9.3 are identified on national level and measures and actions for prevention and mitigation of the risks are provided in the national regulations and transposed on OS level by FMPs. Evidences for implementation of the defined measures are witnessed during the audit. E.g. proper intensity in commercial thinning, sufficient uneven-aged natural regeneration ensured prior final logging of stands located on steep slope, etc.	Y	
	S2			
	S3			
	S4			

10.10		<b>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.</b>	3	
		<b>10.10.1 Development, maintenance and use of infrastructure*, as well as transport activities, are managed to protect environmental values* identified in Criterion* 6.1.</b>		
	RA	No new infrastructure project implemented since previous audit. Procedures are developed to ensure that environmental values are protected where development, maintenance and use of infrastructure are developed and implemented, as well as during transport activities. There are legal provisions on building forest roads and also for extraction routes. The FSC Manual prescribes specific measures and restrictions related to skidding routes and protection of soil and water resources and managers demonstrated awareness on these. Where possible cable lines were used. No evidence of non-conformity also during the field inspection.	Y	

	<b>S1</b>	National regulations for forest road construction and maintenance provide rules and norms aiming also protection of environmental values. In addition, the FSC Manual prescribes specific measures and restrictions related to skidding trails and protection of soil and water resources. No negative impacts on environmental values by road construction or maintenance were witnessed during the audit or reported by the interviewed stakeholders.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>10.10.2 Disturbance or damages to water courses*, water bodies*, soils, rare and threatened species*, habitats*, ecosystems* and landscape values* are prevented, mitigated and repaired in a timely manner*, and management activities modified to prevent further damage.</b>		
	<b>RA</b>	Procedures are developed in the Manual of Procedures; assessment of potential impacts on environmental elements is carried out during the tree marking process, with proposed measures specified in tree marking report annex. In all visited sites (See section 3 RA Cert process) evidence of implementation was seen, including monitoring of implementation during and at the end of works.	Y	
	<b>S1</b>	According to FSC Manual, on-site EIA shall be carried out prior site disturbing forestry activities and if any potential negative impact on environmental values such as water resources, soils, and biodiversity is identified, forest managers should define prevention and/or mitigation measures and modify forest management activities to prevent / mitigate potential damages. Implementation of the system was verified during the audit. No significant negative environmental impact due to construction, maintenance and use of forest infrastructure; wood harvesting and wood transport is observed during the audit or reported by the interviewed stakeholders.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

<b>10.11</b>		<b>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.</b>	<b>3</b>	
		<b>10.11.1 Harvesting and extraction practices for timber and non-timber forest products* are implemented in a manner that conserves environmental values* as identified in Criterion* 6.1.</b>		
	<b>RA</b>	Procedure are developed in the FSC Manual, including specific details to follow in order to avoid potential damages over environmental values which were identified in the pre-harvesting assessment. Checking are carried out during the inspection of logging areas and post-harvesting assessment. able lines used on high slopes, and use of horses in timber extraction whenever possible; bridges/culverts installed at water crossings etc. are amongst the harvesting and extraction practices implemented in order to avoid damages to environmental values.	Y	
	<b>S1</b>	Procedures are in place for assessing: 1) potential impacts on environmental values prior to start of on-site forestry operations in accordance with Annex 20; 2) monitoring the implementation of prescribed activities with Annex 13 and Annex 28. Wood harvesting technologies are adapted to the terrain and availability, but in most of the cases are considered low impact - tree felling with chainsaws and wood extraction by using skidders with winches, forwarders, and horses. No significant impact / damages on water resources, soils, biological diversity and landscape values are observed during the field inspection or reported by the interviewed stakeholders.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>10.11.2 Harvesting practices optimize the use of merchantable timber by reducing waste (harvesting debris, stumps height, abandoned timber etc.)</b>		
	<b>RA</b>	Procedure developed in the FSC Manual, including specific details to follow in order to avoid any potential damage and reducing wastes. The potential risks and protection measures to implement are listed in the Annex 29 - "Reguli silvice de exploatare FSC" and listed in pre- and post-harvesting assessments carried out for each logging area. No breaches observed during the field visit.	Y	
	<b>S1</b>	The wood harvesting activities are carried out in accordance to the forestry regulations providing also rules for optimization of harvesting and reduction of losses of merchantable wood. Forest workers are licensed for the job, trained and supervised to cut the harvested wood in assortments with maximum economic value. No evidences for improper practices are witnessed during the field inspection. No harvested wood of commercial value seen left in the logging areas or roadside logyards.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>10.11.3 After harvesting, sufficient amounts of dead wood are retained to conserve environmental values* (recommendations on dead wood - Annex K).</b>		
	<b>RA</b>	OS INGKA employees are aware of the requirements specified in Annex K. The Manual of Procedures includes provisions related to retention of dead wood in the forest. During the site visit it was observed deadwood (both standing and fallen), which was identified and left on site (the standing trees to be retain are marked with painted "M").	Y	

	<b>Compliance assessment</b>	As per Annex K of the National Forestry Stewardship Standard, amongst the relevant requirements related dead wood are either: - Retaining ageing islands of trees (up to 0,1-0,2 ha) – around trees with active nest, marginal habitats or areas where extraction is difficult (priority choice where feasible); - a number of 1-3 dead standing or fallen trees or special trees shall be retained per each hectare According to the INGKA procedures, selection of the trees for retention is made at the time of the marking the trees for felling. As a result of the tree marking the foresters produce: - an estimation of standing timber marked for felling – “APV”. The APV shows the number of trees marked, per species, with volume per assortments, as well as general info on the logging area. Also shows how many “rotten trees” were present on site i.e.: 15 in 121A and 6 in 121B - a report on the marking process, which includes the environmental and social impact assessment (EIA and SIA) carried out at the time of tree marking, including recommendation for how many dead/biodiversity trees shall be retained (Annex 20 to the INGKA FM Manual). As provided in the logging area file for forest sub-compartment 121A, assessment of site and timber to be extracted was carried out on 23.06.2020. Technological plan (“schita parchetului”) and the EIA/SIA carried out on 24.06.2020. The EIA reports (Annex 20) state 1 biodiversity tree (dead wood) to be retained in 121A, while in 121B, no biodiversity trees was specified for retention. Situation in the field UP III Valea Neagra Motnau, (ua. 121a, b): - 121A (2.6 ha – resulting in minimum 3 to 8 trees to be retained): one standing biodiversity trees and several fallen dead trees seen; - 121B (1.8 ha resulting in minimum 2 to 6 trees to be retained): a group of young trees unmarked and uncut was kept in the upper part of the sub-compartment and an old standing oak has been preserved for biodiversity in the field.	Y	<b>Obs 2021.2 Closed at S1</b>
	<b>S1</b>	The Observation 2021.12 have been discussed with the forestry staff. The interviewed forestry staff demonstrated awareness about the internal requirement for specifying the retained deadwood in Annex 20. Retained biodiversity elements such as ageing islands and standing/fallen deadwood were specified in all inspected sampled documentation (Annex 20) from tree marking carried out since the RA. Ageing islands are also marked on maps. Retained biodiversity elements such as ageing islands and standing/fallen deadwood, buffer zones along water courses, wildlife trees covering at least the minimum required quantities as per Annex K of FSC-STD-ROU-01-2017 were witnessed in the inspected logging areas.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>10.11.4 Harvesting practices avoid damage to standing residual trees, regeneration and environmental values.</b>		
	<b>RA</b>	The forest regulations (e.g.: minister Order 1540/2011) and OS INGKA internal procedures (including the FSC Manual of Procedures) include requirements and procedures for avoiding damages to the remaining stand, regeneration and environmental values. The use of less impacting technologies (extraction by cable lines and by horses) is promoted where appropriate; the length of the extracted stems is limited to avoid damages to remaining vegetation during extraction; trees along the extraction routes are protected etc. Monitoring of implementation is carried out through logging areas inspections by the forest personnel.	Y	
	<b>S1</b>	Avoidable damages on standing residual trees caused by wood extraction were witnessed in logging areas in UP V ua 110 and UP XVI ua 35C. Appropriate measures for protection of standing trees were applied for some trees along the skidding roads (e.g. logging area in UP XVI ua 35C) but not for standing residual trees within the stands.	X	<b>Minor CAR 2022.1 closed at S2</b>
	<b>S2</b>	The FSC Procedures Manual is updated to include measures for protection of standing trees and control of the damages. New instruction for improvement of the multifunctional role (including protection of standing trees) is developed and integrated in forest management. The company produced a special metal tool for individual protection of standing trees and distributed it to logging companies working for Ingka. In addition, training is provided to forestry personnel and contractor forest workers in the conservation of standing trees. No avoidable logging damage to standing trees was identified during the field inspection.	Y	
	<b>S3</b>			
	<b>S4</b>			

<b>10.12</b>		<b>The Organization* shall dispose of waste materials in an environmentally appropriate manner.</b>	<b>3</b>	
		<b>10.12.1 Collection, clean up, transportation and disposal of all waste materials*ensures conservation of environmental values* as identified in Criterion* 6.1.</b>		
	<b>RA</b>	The OS INGKA procedures require that contractors working within the OS INGKA forestland collect waste generated and take it out from the forest. Training is done to all contractors and OS INGKA field personnel; monitoring of implementation is carried out during the works, based on checklists. For domestic waste and for special wastes e.g. used tyres, oil, OS INGKA signed contracts with companies licensed for collection, transport and disposal of wastes. No waste was seen in the visited harvesting sites; waste disposal facilities were installed (garbage cans or plastic bags). OS INGKA is also organising campaigns for collecting wastes which might be left by tourists or other people crossing the forest.	Y	
	<b>S1</b>	Interviewed forestry staff and contractor’s workers demonstrated awareness about the waste management procedures specified in the FSC Procedure Manual. During the field inspection was witnessed that the waste resulting from the forest management activities is collected in plastic or paper bags located on specially designated places near the work area. Forest workers stated that after completion of daily work the collected waste is transported and disposed of in the public waste disposal sites. No waste generated by forestry activities was seen in the forest.	Y	
	<b>S2</b>			
	<b>S3</b>			
	<b>S4</b>			

		<b>10.12.2 Machinery maintenance and reparation works which produce environmental pollution are forbidden.</b>		
	<b>RA</b>	Procedures are developed and known by the foresters and contractors, that machineries maintenance and works which could produce pollution in the forestland are not allowed.	Y	
	<b>S1</b>	According to FSC Manual, the maintenance and reparation of machinery in the forest is prohibited, if this might result in water and soil pollution. No maintenance and reparation of machines were seen in the forest or reported by the interviewed forest managers and forest workers.	Y	



	S2			
	S3			
	S4			

		<b>10.12.3 Prevention measures are implemented to avoid oil and/or gas spillage due to management activities. If such spills occur, measures will be implemented to repair the damage.</b>		
	RA	Machineries fuelling is made outside the forest, or in special areas prepared for such operations, outside the stand. Special safe gauge canisters are used for fuelling the chainsaws. Each skidder was provided with sand/sawdust bag for absorption of accidental spillages. Skidder operators were aware of the procedures for preventing/fighting accidentals spillages.	Y	
	S1	Rules and prevention measures to avoid oil and/or fuel spillage are provided in the FSC Procedures Manual (Section 10.12.3). The machineries shall be refuelled outside the forest or in specially designated places equipped to absorb potential leaks. The machine shall be equipped with absorption kit (bag / box with sand or sawdust) to be used for absorption of accidental leakage of fuel or oil and the used kit shall be properly disposed. The interviewed forest managers and forest workers demonstrated awareness about the above rules and procedures. The fuel and oil for the chainsaws and forestry machines in the inspected logging operations were kept in specialised containers and the skidders were equipped with absorption kits and fire extinguisher.	Y	
	S2			
	S3			
	S4			

### Annex 1.3 Requirements introduced by the Policy to Address Conversion

For evaluation of Advice-20-007-22 and ADVICE-20-007-23

Advice-20-007-22 expires in a country once a Forest Stewardship Standard based on FSC-STD-60-004 V2-1 becomes effective and the transition period is completed.

Last updated: Oct 2023

#### Step 1: Answer the question

After 1 December 1994:

Has the Organization converted natural forest or High Conservation Value Areas to plantations or to non-forest land-use? OR  
Has the Organization transformed plantations on sites directly converted from natural forest to nonforest land-use?

No, Stop here

#### Step 2: Answer the question

After 1 October 2023:

Has the organisation converted areas above 1,000 ha of a MU?

No, Continue to Step 3

#### Step 3: Answer the question

Is the forest located in a country where there is a Forest Stewardship Standard based on FSC-STD-60-004 V2-1, and where the CH has transitioned to this Forest Stewardship Standard?

No, Continue to Step 4

#### Step 4: Complete the checklist

FSC-STD-60-004 V2-1	Audit	Criteria/Indicator	Y/N	CAR
6.9		The Organization shall not convert natural forest or High Conservation Value Areas to plantations or to non-forest land-use, nor transform plantations on sites directly converted from natural forest to nonforest land-use, except when the conversion: a) Affects a very limited portion* of the Management Unit, and b) Will produce clear, substantial, additional, secure long-term conservation and social 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. (C6.10 P&C V4 and Motion 2014#7)		
6.9.1		There is no conversion of natural forest or High Conservation Value Areas to plantations, or to non-forest land-use, nor transformation of plantations on sites directly converted from natural forest to nonforest land-use, except when it: 1) Affects a very limited portion* of the Management Unit, and 2) Will produce clear, substantial, additional, secure, long-term conservation and social benefits in the Management Unit, and 3) Does not damage or threaten High Conservation Values, nor any sites or resources necessary to maintain or enhance those High Conservation Values.		
		Where exceptions apply, indicate clearly how ALL conditions 1-3 are satisfied.		
	MA			
	S1			
	S2			
	S3	The Organization has not converted natural forest or HCVs to plantation or to non-forest land-use since acquiring the areas within the scope of the certificate as an asset.	Y	
	S4			
6.10		Management Units containing plantations that were established on areas converted from natural forest between 1 December 1994 and 31 December 2020 shall not qualify for certification, except where: a) The conversion affected a very limited portion* of the Management Unit and is producing clear, substantial, additional, secure longterm conservation benefits in the Management Unit, or b) The Organization which was directly or indirectly involved in the conversion demonstrates restitution of all social harms and proportionate remedy of environmental harms as specified in the applicable FSC Remedy Framework, or c) The Organization which was not involved in the conversion but has acquired Management Units where conversion has taken place demonstrates restitution of priority social harms and partial remedy of environmental harms as specified in the applicable FSC Remedy Framework.		

6.10.1		<b>Based on Best Available Information, accurate data is compiled on all conversions between 1 December 1994 and 31 December 2020 within the Management Unit.</b>		
		Describe Best Available Information that was used to compile accurate data. See Terms and Definitions for guidance on BAI.		
	MA			
	S1			
	S2			
	S3	Forest managers reported that they have detected (through review of the previous FMP) a conversion of natural forest (stand dominated of native white poplar) to plantation (composed of hybrid poplar) which was done by the previous owner. Available data shows that this conversion took place in 2011, in UP II Galati (not sampled for this audit), u.a. 101D on an area of 2.2 ha (1.65% of the area of the production unit). This case falls within p. c) of the indicator where the Organization was not involved in the conversion. In the new FMP developed by INGKA, the general target set is to restore the natural composition of the area (e.g. target composition white poplar 8, other native hardwoods 2) however this would only be possible when the current stand reaches the rotation age (25 years), as per national requirements. Such restoration measures were carried out in other production units e.g. in UP 37 Filiasi (u.a. 8A, 56F, 56C, 55K, 10A) where hybrid poplars were substituted with native poplars.	Y	
	S4			
6.10.2		<b>Areas converted from natural forest to plantation between 1 December 1994 and 31 December 2020 are not certified, except where:</b>  <b>1) The conversion affected a very limited portion* of the Management Unit and is producing clear, substantial, additional, secure longterm conservation benefits in the Management Unit, or</b>  <b>2) The Organization which was directly or indirectly involved in the conversion demonstrates restitution of all social harms and proportionate remedy of environmental harms as specified in the applicable FSC Remedy Framework, or</b>  <b>3) The Organization which was not involved in conversion but has acquired Management Units where conversion has taken place demonstrates restitution of priority social harms and partial remedy of environmental harms as specified in the applicable FSC Remedy Framework, or</b>  <b>4) The Organization qualifies as a small-scale smallholder.</b>		
		If there are areas converted from natural forest to plantation between 1 December 1994 and 31 December 2020, state clearly which one of the conditions 1-4 apply and provide justification. For applicants with conversion above 1,000 ha, remedy is required to become eligible for certification.		
	MA			
	S1			
	S2			
	S3	Pls. see 6.10.1 above. The Organization was not involved in the conversion that took place in 2011 on 2.2 ha.	Y	
	S4			
6.11		<b>Management Units shall not qualify for certification if they contain natural forests or High Conservation Value Areas converted after 31 December 2020, except where the conversion:</b>  <b>a) Affected a very limited portion* of the Management Unit, and</b>  <b>b) Is producing clear, substantial, additional, secure long-term conservation and social benefits in the Management Unit, and</b>  <b>c) Did not threaten High Conservation Values, nor any sites or resources necessary to maintain or enhance those High Conservation Values.</b>		
6.11.1		<b>Based on Best Available Information, accurate data is compiled on all conversions of natural forests and High Conservation Value Areas after 31 December 2020 within the Management Unit.</b>		
		Describe Best Available Information that was used to compile accurate data. See Terms and Definitions for guidance on BAI. At MA, if conditions 1 is not satisfied, the organisation is not eligible for certification - please notify SA immediately. Remedy for certification purposes is not possible.		
	MA			
	S1			
	S2			
	S3	No conversion after Dec 2020 reported/detected.	N/A	
	S4			
6.11.2		<b>Areas where natural forests or High Conservation Value Areas have been converted after 31 December 2020 are not certified, except where the conversion:</b>  <b>1) Affected a very limited portion* of the Management Unit, and</b>  <b>2) Is producing clear, substantial, additional, secure long-term conservation and social benefits in the Management Unit, and</b>  <b>3) did not threaten High Conservation Values, nor any sites or resources necessary to maintain or enhance those High Conservation Values.</b>		
		Where exceptions apply, indicate clearly how ALL conditions 1-3 are satisfied. At MA, if conditions 1 is not satisfied, the organisation is not eligible for certification - please notify SA immediately. Remedy for certification purposes is not possible.		
	MA			
	S1			
	S2			
	S3	No conversion after Dec 2020 reported/detected.	N/A	
	S4			