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Company Legal Name:	Bäckebrons Sågverk AB
Division Name:	
Legal Registration Address:	Bäckebron 140
State/Prov, Country:	V. Ämtervik, Sweden
Postal Code/ZIP:	686 95
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SAI File number: ACTY-2023-082105

Audit type: S1

Date of the report: 16/08/2024

FSC® certification code: SAI-COC-010626, SAI-CW-010626

Certificate registration date: 10/10/2018

Certificate expiry date: 09/10/2028



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1 Scope of the evaluation

1.1 Audit Team

Auditor(s)	Qualifications
Tony Axelsson	Qualified as Lead Auditor for ISO 9001 since 2019 and CW Senior Lead Auditor for FSC CoC, PEFC CoC and PEFC FM since 2022. Experience in group/single certification for COC and FM since 2009. Experience in forestry since 1984

1.2 Audit Overview

SAI File #	Site(s) name	Evaluation Date(s)	Onsite auditing time
ACTY-2023-082105	Bäckebrons Sågverk	20230629	1,5 day

1.3 Normative documents

FSC-STD-40-004 V3-1,

FSC-STD-40-005 V3-1,

FSC-STD-50-001 V2-1

1.4 Changes in the scope of the certificate

No changes

2 Certificate Scope Information

2.1 Certificate Scope details

Copy scope from central office CIS. Update if necessary.

Product Types: W1 Rough Wood, W3.1 Wood in chips, W3.2 Sawdust, W5.2 Solid Wood board, W6.1 Dimensional timber and lumber finished Choose item.

Claims: FSC 100%, FSC Mix, FSC Controlled Wood

Certificate Type: Singlesite

2.2 FSC Product Groups

Output Product Type	Product Group Name	Species (Scientific and common names)	Primary Activity	Secondary Activity	Main Output Category	Control System
W1.1 Roundwood (logs)		Pine, spruce, birch, aspen. Pinus sylvestris, Picea abies, Betula pendula, Betula pubescens, Populus tremula	Primary processor	Brokers/traders with physical possession	FSC Mix Credit FSC Controlled Wood	Credit
W3.1 Wood in chips		Pine, spruce	Primary processor	Choose item	FSC Mix Credit FSC Controlled Wood	Credit
W3.2 Sawdust		Pinus sylvestris, Picea abies	Primary processor	Choose item	FSC Mix Credit FSC Controlled Wood	Credit
W5.2 Solid Wood board		Pine, spruce	Primary processor	Choose item	FSC Mix Credit FSC Controlled Wood	Credit
W6.1 Dimensional timber and lumber finished		Pinus sylvestris, Picea abies	Primary processor	Choose item	FSC Mix Credit FSC Controlled Wood	Credit

N1 Barks		Pine, spruce Pinus sylvestris, Picea abies	Primary processor	Choose item	FSC Mix Credit FSC Controlled Wood	Credit
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3 Certificate Sites details

FSC Sub-code	SAI File #	Site legal name	Site Legal registration address	Site Address (if different than legal address)	Site Activity	Volume Summary		AAF class (Per site)	Project Members (only applicable for FSC-STD-40-006)
						Total FSC input	Total FSC output		
	ACTY-2023-082105	Bäckebrons Sågverk AB	Bäckebron 140 V. Ämtervik 686 95		Primary processor	W1 27829 m3to	W5.2, 6.1 16312 m3sv W3.1 66804 m3fub	4	
					Choose an item.				

4 Complaints

4.1 Complaints received

A description and review of any complaints, disputes or allegations of non-conformities received by the Organization and/or SAI Global, is presented here.

4.1.1 Complaint received since last evaluation

No complaints regarding the FSC Chain of Custody or Controlled Wood certification have been received by the Organization and/or SAI Global since the last evaluation.

4.1.2 Description of actions taken to address the complaint

Not applicable

5 Outsourcing

Not applicable (The organization does not outsource any of its activities).

6 Controlled Wood (FSC-STD-40-005)

A detailed description of the organization Due Diligence System (DDS) is provided in a separate report (FSC® – Controlled Wood FSC-STD-40-005 Public audit report) and will also be available on the FSC database.

7 Evaluation of findings

7.1 Description of the system and critical control points

The following is a brief description of the system by which the organization maintains control over the Chain of Custody for all products included on its FSC product group list. Critical control points are those places or situations in the supply chain where materials from uncertified/uncontrolled sources could enter or where certified/controlled materials could leave the system.

Control Points	Description of the critical control points	Non-compliance
Management System	Purchase, administration and sales are involved in the CoC. Appointed FSC Controller is Lars Mattson	None
Purchasing/Sourcing	Purchase round wood and sawn wood with FSC Mix or FSC CW claim from certified suppliers. Purchases small volumes direct from private forest owner true FSC CW.	None
Receiving/Storage	VIOL is used to control round wood and fuel wood. Round wood and fuel wood receipt at the industries is done by a third part independent organization, Biometria	None
Volume control and System for controlling FSC claims	Review the credit systems. Review input, output and balance for several month for all actual product group, all in place	None
Sales/Shipping	Certificates code on invoices and delivery notes	None
Labelling (If applicable)	Only use promotional label	None
Outsourcing (if applicable)	Not using outsourcing	None
FSC trademark (if applicable)	Only use promotional label	None
Control of project Members (if FSC-STD-40-006 is in scope)	N/A	----

8 Audit Findings

8.1 Follow-up on Non-Conformities issued by the certification body during the previous evaluation

Not applicable (No open NC from previous evaluation)

8.2 Non-Conformities issued during the present evaluation and/or non-conformities issued by SAI Global following a complaint investigation.

NC #:	1	Grade:	Minor
Standard Requirement:	FSC-STD-40-005 3-1 section 1.1		
Description of Non-conformity and Objective Evidence:			
Need to update risk mitigation for delivery wood, according to natural value assessment. DDS and DDS public summary do not have same risk mitigation			
Justification for Major or Minor:			
Minor: Impact is limited in time and/or scale			
Justification for closing the non-conformity:			
Timeline for Conformance:	By the next annual audit or twelve (12) months from closing meeting date, whichever comes first.		
NC Status:	Open		

9 Certification Decision

Based on the review of the company's documentation, and the audit results, the following recommendation is made:

Surveillance audit – with NCs

Based on the results of this surveillance audit it has been determined that the Chain of Custody system is not effectively implemented and does not fully meet the standard requirements based on the area(s) of non-conformance documented in the attached Non-conformity Report(s), and summarized in this report. As discussed during the closing meeting, please submit a root cause analysis with an action plan within 30 days for both major and minor non-conformance for approval by the Lead Auditor. Major non-conformities must be closed within 90 days. Implementation of the action plans for minor conformities will be verified at the next surveillance audit, or at the latest 12 months following the issuance of the non-conformance. A recommendation to maintain the registration to the standard requirements and to the scope of registration identified in this report is on hold pending the receipt, review, and acceptance of the corrective action plan and closure of the major non-conformances. Once received, recommendation for continued registration to the standard requirements and to the scope of registration identified in this report will be made to SAI Global review team.



10 Next Scheduled Audit

Date(s): 202506

Type of Audit: S-2

Appendix 1: Checklists

Systematic presentation of findings demonstrating conformity or nonconformity to each element of all applicable FSC normative document(s) used for the evaluation are included in the checklists below.

Standard	Insert the applicable checklist as “object”
FSC-STD-40-003 Multisite or Group	
FSC-STD-40-004 Chain of Custody	 F101-FSC-COC-3 FSC CoC - Checklist -
FSC-STD-40-005 Controlled Wood	 F103-FSC-CW-1 FSC-CW-Checklist_40
FSC-STD-40-006 Project Certification	
FSC-STD-40-007 Reclaimed	
Other	

APPENDIX 2: Transaction Verification Finding



Not Applicable

Appendix 3: FSC Annual Administration Fee (AAF)

Revenue and Forest Products Turnover in USD

The auditor shall confirm with the CH the annual Forest Products Turnover in **USD** for the most recent completed fiscal year. A documented evidence (ex: financial statement, annual report) must support the information provided and be referenced below.

Currency converter provided by OANDA shall be used www.oanda.com or the figure from the National bank in the country if OANDA site is not available.

Initial RR	Start and End date of the company fiscal year (Day /Month/Year):	2023-01-01 – 2023-12-31
S1	Total Revenue ¹ :	32,79 million
S2	Total Forest Product Turnover in USD:	32,79 million
S3	Source of information:	Annual accounts and business systems
S4	Organization type (Processor or Trader):	Processor
SA	For company that do not want to provide either the Forest Products Turnover or Revenue, insert what the AAF class was from the previous year ²	

Forest Products Turnover: Forest Products Turnover means the Revenue of all certified and uncertified forest products and products containing wood or fibre components. (i.e., all wood products, pulp and paper products, and non-timber forest products according to FSC-STD-40-004a). It does not refer to 100% non-forest products companies might produce. For clarification, Forest Products Turnover does not refer to related services.

Revenue: Revenue means the total revenue of an organization derived from the provision of goods and services, less trade discounts, VAT, and any other Taxes based on this Revenue. This is also less intracompany sales (i.e., after any consolidation where a financial group is existing). Revenue refers to the most recently completed fiscal year and means the total Revenue, which is the exact number to the nearest whole USD. The conversion rate upon entering the data into the FSC Certification Database is the respective rate on the date of the CH's fiscal year-end as per the mid-market rate on OANDA.

¹**Note to Auditors:** If the Forest Products Turnover figure does not involve an element of estimation, meaning there is clear and convincing evidence that it is accurate and has been obtained through a proven reliable process, we may waive the requirement to collect the Revenue.

²**Note to Auditors:** If the organization does not want to provide the information about the **Forest Products Turnover** and/or the **Revenue**, SAI Global will use the process elaborated by FSC to calculate the AAF. Process is described in FSC-FAQ-20-005

Appendix 4: FSC Database Management Information Sheet

Instructions:

1. Auditor shall verify the FSC database annually (info.fsc.org) to ensure the information is up-to-date
2. Indicate with an **X** in the table below the type of changes require and briefly explain the changes needed as well as where the information can be found in this report.

Please select:

- Initial audit. Database entry needs to be created
- No update required. FSC database information is accurate and up-to-date.
- Update required:

Type of update required	Check	Indicate precisely what need to be added or removed, and where the information can be found in this report.
Certificate holder name or main address	<input type="checkbox"/>	
Normative standards listed	<input type="checkbox"/>	
Product type	<input type="checkbox"/>	
Species	<input type="checkbox"/>	
Main Output Category	<input type="checkbox"/>	
Change in the list of participating sites (addition, removal, address change)	<input type="checkbox"/>	
Change in the FSC AAF class (not visible, but must be entered into FSC database)	<input type="checkbox"/>	
Others (specify)	<input type="checkbox"/>	

Appendix 5: Standard Conversion Factors (Informative)

1 mfbm = 2.36 m ³ 1 cord = 2.55 m ³ 1 inch = 2.54 cm 1 foot = 0.3048 m 1 yard = 0.9144 m 1 gallon (US) = 3.78541 liters	1 pound = 0.4536 kg 1 US ton = 907.185 kg 1 UK ton = 1016.047 kg	1 square foot = 0.0929 m ² 1 acre = 0.405 hectares 1 mile = 1.60934 km Other:
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