



TÜV SÜD FSC Certification Body: [fat@tuvsud.com](mailto:fat@tuvsud.com)

FSC Trademark Approvals at TÜV SÜD: [fsc.trademark@tuvsud.com](mailto:fsc.trademark@tuvsud.com)

FSC international: <https://fsc.org/> FSC certificates database: <http://info.fsc.org/>

Client No. (iCert client No.)		515931-01
Date of the Audit Report		2024-09-23
Type of Audit		<input type="checkbox"/> Certification Audit <input type="checkbox"/> 3 Surveillance Audit <input type="checkbox"/> 1 Surveillance Audit <input type="checkbox"/> 4 Surveillance Audit <input checked="" type="checkbox"/> 2 Surveillance Audit <input type="checkbox"/> Re-certification Audit ( <i>iCert: Repeat Audit</i> ) <input type="checkbox"/> Transfer audit, previous certification body:
Relevant standard(s)		FSC-STD-40-004 V3-1 (CoC) FSC-STD-50-001 V2-1 (Trademark) <input type="checkbox"/> FSC-STD-40-003 V2-1 (Multisite/Group) <input type="checkbox"/> FSC-STD-40-005 V3-1 (CW) <input type="checkbox"/> FSC-STD-40-007 V2-0 (Reclaimed Material)
Audit Date on Site		2024-09-04 - 2024-09-04
Due Date for the next audit (last day of the previous audit)		2025-09-04
Client	Company Name	<u>English name:</u> HUY GIA HARDWARE TRADE SERVICES COMPANY LIMITED <u>Local name:</u> CONG TY TNHH MOT THANH VIEN THUONG MAI DICH VU NGU KIM HUY GIA
	Physical Address (Street No., ZIP code, city, country) <i>only central site, sites in part 4 of the report</i>	119 DH411 Street, Group 1, Quarter 6, Uyen Hung Ward, Tan Uyen City, Binh Duong Province, Vietnam.
	Registration Address if different from physical location (Post Box, etc)	Land Plot No. 444, Map Sheet No. 42, Group 6, Quarter 5, Uyen Hung Ward, Tan Uyen City, Binh Duong Province, Vietnam.
	Website	N/A
	Audit Contact Person (Phone / Fax / E-Mail)	Ms. Pham Thi Phuong (Sale Manager) Phone: +84 918 198 488 Email: <a href="mailto:sales.huygia@gmail.com">sales.huygia@gmail.com</a> <a href="mailto:Pur.huygia@gmail.com">Pur.huygia@gmail.com</a>
Lead Auditor / Auditor/ Technical Expert		Phuoc Loc Pham / /
Trainee		Nil
FSC (CoC and CW) Certification Code(s)		TSUD-COC-002065
Date of Certificate Issuance		07.09.2022
Attachments to the Audit Report		<input type="checkbox"/> Documents:

Audit Result	Certification Decision
<input type="checkbox"/> Requirements of the standard satisfied The company has a control system that is capable of ensuring that all applicable requirements are implemented by every operational site, including non-certified suppliers as part of FSC CW and reclaimed material verification programmes, and contractors as part of outsourcing agreements, within the scope of evaluation	<input type="checkbox"/> Certificate issuance <input type="checkbox"/> Continuing validity of certificate <input type="checkbox"/> Continuing validity of certificate and certificate scope extension or limitation (see details in the report)

<input checked="" type="checkbox"/> Requirements of the standard not satisfied – see annex 1 of the report for details	<input type="checkbox"/> Re-audit required onsite <input checked="" type="checkbox"/> Submission of Additional Documentation Necessary (document-based re-audit) <input type="checkbox"/> Certificate Suspension or Termination Justification for Suspension or Termination:
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You can find the „**Procedure for dealing with complaints, appeals and disputes**” on the [TÜV SÜD Czech web page](#). Please, follow the procedure in case of any complaint or appeal.

#### Data processing information:

Personal data will be processed as part of the certification process. Details regarding the processing of data can be found in our "Data processing information for employees of customers and other contractual partners" available online at <https://www.tuvsud.com/cs-cz/gdpr>.

## PART 1: COMPANY CHAIN OF CUSTODY

Certification Scope & General Information		
<b>Scope of FSC Certificate:</b> <i>In case of updated certificate scopes, please enter the new scope here</i>	Manufacturing and trading of FSC 100%, FSC Mix Indoor and outdoor furniture (Transfer system)	
FSC Controlled Wood Certificate Code number required? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (Relevant for any sales of FSC Controlled Wood – Part 5 of the report shall be filled in that case)		
<b>Certification Type:</b>	<input type="checkbox"/> Single Certification <input checked="" type="checkbox"/> Single Certification with Multiple Sites <input type="checkbox"/> Group Certification <input type="checkbox"/> Multisite certification	
<b>Number of employees</b> (only for single site – multisite see part 4 of the report)	87	
The Certification Body is required by FSC to enter the data below in the non-public section of the FSC database: This data is the basis for calculating the FSC “Annual Administration Fee” (AAF) charged to the certificate holder as per the FSC policy (FSC-POL-20-005).		
<b>Main activity for FSC Annual Administration Fee (AAF):</b> <input type="checkbox"/> <u>only trading</u> (no processing or transformation of products, also not through outsourcers) <input checked="" type="checkbox"/> <u>any other business</u> (including organizations that are both trading and processing)		
	Local currency VND	Converted in USD *
The certificate holder’s <b>“Forest Products Turnover”</b> referring to the last fiscal year	16,375,102,608	674,546
The certificate holder’s <b>total revenue</b> / turnover	42,534,714,417	1,752,150
<b>FSC Annual Administration Fee (AAF) in US Dollars</b> <i>The AAF stated here is valid at the date of the audit report (see page 1). FSC may change the AAF policy and fee. You can see the latest version online at <a href="https://connect.fsc.org/document-centre/documents/resource/221">https://connect.fsc.org/document-centre/documents/resource/221</a></i>		417 USD
* As per FSC request, “the conversion rate [...] is the respective rate on the date of the CH’s fiscal year-end as per the mid-market rate on OANDA” ( <a href="https://www1.oanda.com/currency/converter/">https://www1.oanda.com/currency/converter/</a> ). “If it is not possible to access Oanda [...], the figure from the National Bank shall instead be used.		
<u>Start date</u> of the certificate holder’s <b>fiscal year</b>	01/01/2023	
<u>End date</u> of the certificate holder’s <b>fiscal year</b>	31/12/2023	

**FSC Product Groups included in the scope of the certificate** and published in the FSC database.  
**The company cannot sell any products as certified, which is not included in this table!**  
***In case of new product groups that the Certificate Holder requires, please enter them here and***

highlight them accordingly.						
Company / Site	Product type and FSC code	Trade name (if applicable)	Control system	Main (FSC) Output Category	Species	Activity*
HUY GIA HARDWARE TRADE SERVICES COMPANY LIMITED	<b>W12</b> Indoor furniture <b>W12.3</b> Tables <b>W12.4</b> Beds <b>W12.5</b> Couches and armchairs <b>W12.6</b> Chairs and stools <b>W12.7</b> Office furniture <b>W12.10</b> Cupboards and chests <b>W12.12</b> Parts of furniture <b>W12.13</b> Shelves	N/A	Transfer system	FSC 100% FSC Mix	<i>Pinus spp.</i> , <i>Quercus spp.</i> , <i>Fagus sylvatica L.</i> , <i>Hevea brasiliensis</i> , <i>Acacia spp.</i>	Secondary Processor Broker/trader with physical possession
	<b>W13.1</b> Garden furniture <b>W13.1.1</b> Garden tables <b>W13.1.2</b> Garden benches <b>W13.1.3</b> Garden chairs and stools	N/A	Transfer system	FSC 100% FSC Mix	<i>Pinus spp.</i> , <i>Quercus spp.</i> , <i>Fagus sylvatica L.</i> , <i>Hevea brasiliensis</i> , <i>Acacia spp.</i>	Secondary Processor Broker/trader with physical possession

\* **Activities:** Primary Processor, Secondary Processor, Printing and related services, Broker/trader with physical possession, Broker/trader without physical possession, Publishing Activities, Distributer / Wholesaler, Retailers, Logging, or Gathering of non-wood products

### Chain of Custody Control System

A brief **description of the** system by which the Organization maintains control over the Chain of Custody for all products included on the Organization's FSC product group list

i. management system;	<p>Huy Gia Hardware Trade Services Company Limited (Cong ty TNHH Mot Thanh Vien Thuong Mai Dich Vu Ngu Kim Huy Gia) operated under business registration No. 3702292101, dated 08/08/2014 and updated by 04/05/2023.</p> <p>The organization has the eligibility criteria to apply for single CoC certification with 2 addresses:</p> <p><b>Registration address:</b> Land Plot No. 444, Map Sheet No. 42, Group 6, Quarter 5, Uyen Hung Ward, Tan Uyen City, Binh Duong Province, Vietnam. This address is only applicable for invoice</p>
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	<p>issuance.</p> <p><u>Physical address:</u> 119 DH411 Street, Group 1, Quarter 6, Uyen Hung Ward, Tan Uyen City, Binh Duong Province, Vietnam. All activities operated at physical address as per confirmed during the point of audit.</p> <p>The scope of company is manufacturing and trading of FSC 100%, FSC Mix Indoor and outdoor furniture (transfer system)</p> <p>The organization established FSC-CoC operation manual and procedures on 01/08/2022 according to version V3-1 is cover the procedures and guidance of quality management: FSC-COC management system, sourcing &amp; purchasing, sales and contract review, invoicing, non-conforming products, outsourcing process; labelling requirements and core labor requirements.</p> <p>The organization appointed Ms. Le Thi Thanh Huyen – as CoC management representative who has overall responsibility and authority for the organization's compliance of all applicable requirement of this CoC standard according to decision No. 05/FSC-2024/HG dated 03/05/2024.</p> <p>Training activity was regularly conducted for relevant staffs to ensure their competence on running of FSC-COC system.</p>
ii. material sourcing;	<p>The organization established the documented FSC material sourcing procedure to purchase FSC 100% and FSC Mix materials from FSC CoC certified suppliers.</p> <p>Purchasing staff in charge has directly taken responsibility to check and update FSC supplier list once a year and before ordering via FSC database <a href="http://www.info.fsc.org">www.info.fsc.org</a> to ensure supplier information is correct with their certification code, validity and supplied product.</p>
iii. material receipt and storage;	<p>Every incoming material lot is checked by purchasing dept. (warehouse section) before it goes to the storage. In case of FSC material, this material is clearly marked as certified and kept separate during whole storage and production process. Incoming invoices and documents are checked by purchaser and accountant.</p>
iv. volume control and the applied system for controlling FSC claims (transfer, percentage, and/or credit system);	<p>For indoor and outdoor furniture production process are following:</p> <p>Incoming materials → Input check (documents/ physical) → FSC material storage → production process (material cutting → drying → polishing → selecting parts/material → forming → painting → inspection → packaging) → FSC certified finished products storage → Loading and shipment.</p> <p>FSC certified material is processed by pallet with a pallet note. Information on pallet help to trace back to wood batch origin include FSC 100%/ FSC Mix, quantity, job order number, and type of wood. Transfer system applied, conversion factors are about 0.50 to 0.9 (50% -90%) based on clients' request of product specification and quality of material.</p>
v. sales and delivery;	<p>All invoice and shipping documents are recorded and separate for each purchasing order from their customer. Both documents are sufficient link together and keep records at the accountant department. The accountant has been trained FSC-COC system for writing invoices before shipping.</p>
vi. labelling (if applicable), including the “trademark use management system”, if applicable;	<p>Use of FSC trademark in general is clearly described in the procedure, the responsible employees have got the training and it is clear that they have to apply their CB for an approval.</p>
vii. outsourcing arrangements.	<p>The company uses an outsourced contractor, Khai Hoan Linh Transport Services Trading and Production Company Limited. whom is in charge of cutting roundwood (logs) to planks which specific size. Also, Ngu Kim Huy Gia company conducts yearly training to ensure they comply to the FSC requirements on proper segregation, and not mixing the FSC products with other non-FSC products.</p>

	The outsource agreement No. 06/08/24/HG-KHL signed on 08/08/2024, between Huy Gia Hardware Trade Services Company Limited and Khai Hoan Linh Transport Services Trading and Production Company Limited.
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### Critical Control Points

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.

CCP	Control measure
Identifying suppliers: Non FSC suppliers may be identifying as FSC suppliers.	High control: Procedure of input check and sourcing are clearly and staff aware to control input materials. The Purchasing staff monitor the validation of supplier' certificate via <a href="https://info.fsc.org/certificate.php">https://info.fsc.org/certificate.php</a>
FSC certified raw material purchase: Non-certified material may be purchased as certified material.	High control: The assessment of the supplier has been made by the company. Then the list of approved suppliers of FSC was updated for purchasing team. Purchase order, packing list and invoice record with FSC claim and FSC-COC code for certified products.
FSC certified raw material receiving and storage FSC certified raw material may be mixed with non-certified material.	High control: The material will be purchased from the FSC suppliers and inspected on arrival by Storage keeper. Input materials are identified by identification & stock cards. The separation between FSC and non-FSC are on the difference sites
Manufacturing process: Certified material may be mixed with non-certified during the production process	High control: The company used several forms to control at the processing unit: pallet cards, identification card (the kien go); processing sheet and job orders, etc. to do segregation at the factory. Also, non-conforming products procedures will be applied by Production manager in case of mixing with non-FSC material. The company use subcontractor for cutting roundwood (logs) to planks under the scope of the company's certificate. The outsourcing process comply with CoC documents (manual, procedures and forms and outsource agreement that Huy Gia Hardware Trade Services Company Limited to ensure that certified material may be not mixed non-certified during production process. The outsourcer does not issue invoices and sale documents. They use materials (logs) transfer forms to declare the information including FSC claim and FSC certificate code in case of FSC order.
FSC finished products and storage: Certified packed products may be mixed with non-certified packed products	The designated area has been allocated for the finished products. Identification card was clearly defined for FSC products. The warehouse keeper also applied the shipping mark that included FSC orders. This is applied for both production site at company and outsourcer.

Description and review of any **complaints, disputes, or allegations of nonconformities** received by the organization and/or the certification body.

No such of any **complaints, disputes, or allegations of nonconformities** received by the organization and/or the certification body at audit.

### Evaluation Process

Total onsite auditing time (hours) (list hours per audited sites for multisite audits) (total audit time in case of combined audit)	9.5 h Including: 6.5hrs audit at company. +3.0hrs audit at the outsourcer (Khai Hoan Linh)
Description of <b>substantial changes</b> since the previous audit (Especially new sites, control systems, product groups and FSC claims).	<input type="checkbox"/> Yes, explanation:  <input checked="" type="checkbox"/> No
Is there a <b>reason for new or revised FSC certificates</b> ? (Such as newly added sites, changes in scope of activity, change in the address or the name of the client or new version of the FSC standard applicable)	<input type="checkbox"/> Yes, the reason:  <input checked="" type="checkbox"/> No
Focus recommended for the next audit:	N/A

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**Part 2, 3, 4 and 5 can be deleted if not applicable (leave the header and mark "NA")**  
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## PART 2: Outsourcing

### List of Contractors under Outsourcing Arrangements

Names and contact details of contractors covered by the scope of the Chain of Custody certificate	Activity of outsourced process	Risk (high / low)	Contractor visited during the audit
<u>Local name:</u> CÔNG TY TNHH THƯƠNG MẠI DỊCH VỤ VẬN TẢI KHAI HOÀN LINH <u>English name:</u> Khai Hoan Linh Transport Services Trading and Production Company Limited Name: Vu Thanh Thu (Director) Mobile: +84 (0) 982 045 373 Address: 39/8 Binh Phuoc B Quarter, Binh Chuan Ward, Thuan An City, Binh Duong Province, Vietnam	Cutting roundwood (logs) to planks	High	Yes Audited by 2024-09-13

In the case of high-risk outsourcing:

Outsourcer	Brief description of the evaluation of records of material inputs, outputs, and transport documentation associated with material used in the handling/ processing of FSC-certified products during outsourcing.
Khai Hoan Linh Transport Services Trading and Production Company Limited	<p>The outsourced contractor, Khai Hoan Linh Transport Services Trading and Production Company Limited, does not possess any possibility of mixing the materials, as the FSC material sent for converting, will be segregated in a designated area for the company without mixing the non-FSC material.</p> <p>It was also noted that there will be a FSC identification card on every pallet, indicating the material belongs to Khai Hoan Linh Transport Services Trading and Production Company Limited, including the FSC Part Number and Purchase Order number, for traceability, in event there is a need.</p> <p>Outsourcing procedures was set up and implemented on 01/01/2023</p> <p>-Outsourcing agreement No.01/08/23/HG-KHL between Huy Gia Hardware Trade Services Company Limited &amp; Khai Hoan Linh Transport</p>

	Services Trading and Production Company Limited, signed on 01/01/2023. -Outsourcing manual, procedures, forms and training material, training attendance list provided to outsourcer on 01/01/2023.
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**PART 3: Evaluation of supplier audit program for reclaimed materials: N/A**

**PART 4: Multisite, Group Certification and single certification with multiple sites (incl. warehouses)****List of all sites included in the Certificate:**

Company name Site Address, Country	Certificate Sub-code	Contact person	Employees per site	Activity per site	Risk (high / normal)	Annual turnover per site	Site visited by the audit team (yes / no)
<u>REGISTRATION ADDRESS:</u> Land Plot No. 444, Map Sheet No. 42, Group 6, Quarter 5, Uyen Hung Ward, Tan Uyen City, Binh Duong Province, Vietnam	N/A	Mr. Nguyen Huy Ngoc Email: <a href="mailto:huygia.hardware@gmail.com">huygia.hardware@gmail.com</a>	0	Registration without any activities	Normal	674,546 USD	No
<u>PHYSICAL ADDRESS:</u> 119 DH411 Street, Group 1, Quarter 6, Uyen Hung Ward, Tan Uyen City, Binh Duong Province, Vietnam	N/A	Ms. Pham Thi Phuong <a href="mailto:Pur.huygia@gmail.com">Pur.huygia@gmail.com</a>	87	Manufacturing and trading of FSC 100%, FSC Mix Indoor and outdoor furniture	Normal	Belongs to financial report of HQ	Yes

**PART 5: FSC CONTROLLED WOOD** *(only required, if the Company has an CW code or FSC-STD-40-005 is applied):* **N/A**



## Annex 1: List of findings

Non-compliance	Company/ Site	Minor/ Major/ Obs	Normative reference (Standard indicator No.)	Non-compliance (NC) & Justification of the grading of the NC	Corrective Action Request (must be based on FSC requirements)	Deadline to correct the NC	Status (open /closed) and date	Objective evidence for closure - action taken subsequent to the audit and date of closure
01/MAN/2024	Huy Gia Hardwar d Trade Services Co.,Ltd	Major <i>Không phù hợp lớn</i>	FSC-STD- 40-004 V3-1 5.1	<p>The invoices and packing list issued by the company to its customers is missing FSC certificate code</p> <p>Evidence: Verified sale document below</p> <ul style="list-style-type: none"> <li>- Commercial Invoice and packing list No. 90/23 HG-OVE dated 12/03/2024 issued to Oveney Ascenta Internaltion Limited</li> <li>- Commercial Invoice and packing list No. 01/24 HG-OVE dated 10/07/2024 issued to Oveney Ascenta Internaltion Limited</li> <li>- Commercial Invoice and packing list No. 02/24 HG-OVE dated 10/07/2024 issued to Oveney Ascenta</li> </ul> <p>All of them are missing FSC certificate code</p> <p>It is graded as Major NC since all sale document verified is missing FSC certificate code. <i>It is a system</i></p> <p><i>Invoice và packing list từ công ty</i></p>	<p>The organization shall ensure that sales documents (physical or electronic) issued for products sold with FSC claims include the following information:</p> <p>f) the organization's <u>FSC certificate code</u> associated with FSC-certified products and/ or FSC Controlled Wood code associated with FSC Controlled Wood products;</p> <p><i>Tổ chức phải đảm bảo rằng các hồ sơ bán hàng (bằng giấy hoặc điện tử) được cấp cho các sản phẩm được bán với khai báo FSC bao gồm các thông tin sau:</i></p> <p><i>f) mã chứng chỉ FSC của tổ chức liên quan đến các sản phẩm được chứng nhận FSC và/hoặc mã FSC Controlled Wood liên quan đến các sản phẩm FSC Controlled Wood;</i></p>	2024-12-04	Open	

				<p>phát hành cho khách hàng bị thiếu mã số chứng nhận FSC.  <i>Bằng chứng: Kiểm tra các hồ sơ bán hàng sau:</i></p> <ul style="list-style-type: none"> <li>- Commercial Invoice và packing list số 90/23 HG-OVE ngày 12/03/2024 phát hành đến Oveney Ascenta Internaltion Limited</li> <li>- Commercial Invoice và packing list số 01/24 HG-OVE ngày 10/07/2024 phát hành đến Oveney Ascenta Internaltion Limited</li> <li>- Commercial Invoice và packing list số 02/24 HG-OVE ngày 10/07/2024 phát hành đến Oveney Ascenta</li> </ul> <p>Tất cả đều bị thiếu mã số chứng nhận của công ty          Nó được phân loại là điểm không phù hợp nặng vì công ty toàn bộ hồ sơ kiểm tra đều thiếu thông tin đó. Điểm không phù hợp mang tính chất hệ thống.</p>				
Are any findings related to “false claims”? <input type="checkbox"/> yes <input checked="" type="checkbox"/> no In case of false claims the CB records this information in the FSC database (as non-public information)								

Note:

**Major non-compliances:** If major non-compliances are not corrected within the defined deadline, the certificate will be suspended (latest one month after the deadline). The occurrence of five or more major non-compliances lead to suspension of the certificate immediately.

**Minor non-compliances:** If minor non-compliances are not corrected within the defined deadline, minor are upgraded to major non-compliances.

**Deadline to correct the non-conformity:** Until this date, the certificate holder must provide evidence to the audit team that the NC has been corrected.

**In case of major NC**, this deadline is two months after the closing meeting of the audit (in exceptional cases this deadline can be prolonged). The audit team must assess the response and close the major NC latest three months after the closing meeting (in exceptional cases this due date can be prolonged).

**In case of minor NCs**, the deadline is the same date as closure of the NCs: 12 months.

**Observation (OBS):** can be raised early stages of a problem which does not yet constitute a nonconformity, but which the auditor considers may lead to a future nonconformity.

**False claim:** An FSC claim made on a sales document for products that are not eligible to be sold as FSC certified or FSC Controlled Wood. A false claim is different from an inaccurate claim, in which a product that is eligible to be sold as FSC certified is sold with the wrong claim. **Consider ADVICE-40-004-18 for consequences from false claims, in particular clause 2 regarding “blocking” of certificates.**

## Annex 2: List of findings from previous audits

*All previous non-compliances of the 5-year certification cycle shall be included. In Re-Certification audit, include the findings of the previous cycle.*

Non-compliance	Company/Site	Minor/ Major/ Obs	Normative reference (Standard indicator No.)	Non-compliance	Corrective Action Request (must be based on FSC requirements)	Deadline to correct the NC	Status (open /closed) and date	Objective evidence for closure - action taken subsequent to the audit and date of closure
01/MAN/2023	Huy Gia Hardwa rd Trade Service s Co.,Ltd	Major	FSC-STD- 50-001 V2-1 1.2	The company did not sign the Trademark License Agreement on the FSC certification portal before the audit.  This finding is grade as major because certificate will be not issued if it is not signed by company's representative.  <i>Công ty chưa ký thỏa thuận cấp phép nhãn hiệu trên cổng chứng nhận FSC.</i>  <i>Đây là sự không phù hợp lớn vì chứng chỉ sẽ không được ban hành nếu đại diện công ty không</i>	In order to use these FSC trademarks, the organization shall have a valid FSC trademark licence agreement and hold a valid certificate.  <i>Để sử dụng các nhãn hiệu FSC này, tổ chức phải có thỏa thuận cấp phép nhãn hiệu và chứng chỉ FSC hợp lệ.</i>	2023-11-23	Closed 2023-11- 16	Digital of TLA signed on 16 November 2023

				<i>thực hiện việc ký thỏa thuận điện tử.</i>				
02/MIN/2023	Huy Gia Hardware Trade Services Co.,Ltd	Minor	2.3 FSC-STD-40-004 V3-1	<p>It's found that some delivery order from supplier were missing to defined FSC claim and FSC-COC code. Noted that the orders issued independence without a reference linking it to invoices.</p> <p><u>Evidences:</u></p> <p>-Delivery order dated 14/07/2023 issued by M&amp;N COMPANY FOR TRADING AND PRODUCTION</p> <p><u>Justification:</u> Only 1 DOs were missing FSC claim and FSC-COC code amongst 3DOs verified during the point of audit. These invoices were correctly defined for FSC claim and code from suppliers (M&amp;N). This is not false claims as per verified the origin of wood material via supply chain: Huy Gia Hardware -M&amp;N Company (SA-COC-007169-B)-Tin Duc Vinh (SCS-COC-006714)-Phu Lam Agriculture &amp; Forestry Development Co.,Ltd (SA-FM/COC-007916). Therefore, NC graded as minor.</p> <p><i>Một số phiếu xuất kho từ nhà cung cấp ghi nhận không có khai báo FSC và mã số chứng nhận dù các phiếu xuất này độc lập với hóa đơn.</i></p> <p><i>Chỉ có 1 phiếu xuất kho không có mã số chứng nhận, các hóa đơn còn lại trong quá trình kiểm tra đều có đầy đủ mã số. Do đó NC ghi nhận thanh lỗi nhỏ.</i></p>	<p>The organization shall check the supplier's sale or delivery documentation (or both) to confirm that:</p> <ul style="list-style-type: none"> <li>a) the supplied <b><u>material type and quantities</u></b> are in conformity to the supplied documentation;</li> <li>b) the <b><u>FSC claim</u></b> is specified;</li> <li>c) the supplier's <b><u>FSC Chain of Custody or FSC Controlled Wood code</u></b> is quoted for material supplied with FSC claims.</li> </ul> <p><i>Công ty phải có sẵn các thủ tục để kiểm tra tài liệu mua hàng và/hoặc giao hàng của nhà cung cấp để xác nhận rằng:</i></p> <p><i>a.loại nguyên liệu và số lượng/khối lượng nguyên liệu được cung cấp phù hợp với tài liệu được cung cấp;</i></p> <p><i>b. Khai báo FSC;</i></p> <p><i>c. Mã số chứng nhận FSC-COC của nhà cung cấp được trích dẫn cho nguyên liệu được cung cấp với các yêu cầu FSC.</i></p>	2024-08-23	Closed 2023-09-26	<p>Desk based review by 26/09/2023:</p> <p>Revision of Delivery order, updated by M&amp;N COMPANY FOR TRADING AND PRODUCTION on 25/09/2023. Therefore, DO was added FSC 100%; SA-COC-007169-B.</p> <p>Also, the origin of timber were records via supply chain: Huy Gia Hardware -M&amp;N Company (SA-COC-007169-B)-Tin Duc Vinh (SCS-COC-006714)-Phu Lam Agriculture &amp; Forestry Development Co.,Ltd (SA-FM/COC-007916).</p> <p>These evidences were acceptable and NC closed by 26/09/2023.</p>

03/MIN/2023	Huy Gia Hardware Trade Services Company Limited.	Minor	4.8 FSC-STD-50-001 V2-1	<p>FSC license (FSC-C161091) currently applied on products labels without agreement with the buyer (Oveney Ascenta International)</p> <p>This finding is graded as minor NC due to the trademark and agreement approved by SGKSHK and on as above date and it is available during the audit.</p> <p><i>Công ty đã sử dụng nhãn trên sản phẩm mà chứng nhận của khách hàng FSC-C161091 mà không có thảo thuận sử dụng nhãn từ khách hàng (Oveney Ascenta)</i></p> <p><i>Điểm phát hiện này được xem là lỗi nhỏ vì công ty đã lưu giữ và cho đánh giá viên xem phê duyệt nhãn và thỏa thuận sử dụng nhãn đã được phê duyệt bởi GFA and SCS</i></p>	<p>If two FSC-certified organizations enter into an agreement whereby the supplier labels products with the buyer's FSC trademark licence code, the following conditions shall be met:</p> <p>b) Both parties shall inform their certification bodies in writing about the agreement. This information shall include the definition of the certification body or the certificate holder with an approved trademark use management system that shall be responsible for approval of on-product labels.</p> <p>e) Both organizations shall keep the agreement easily available for auditing by certification bodies.</p> <p><i>Nếu cả hai tổ chức được chứng nhận ký kết hợp đồng/thỏa thuận theo đó nhà cung cấp dán nhãn sản phẩm với mã thương quyền FSC của khách hàng, phải đáp ứng các điều kiện sau:</i></p> <p><i>b) Cả hai phải thông báo cho tổ chức chứng nhận bằng văn bản về thỏa thuận này. Thông tin này phải làm rõ tổ chức chứng nhận hay đơn vị được chứng nhận với hệ thống quản lý sử dụng nhãn được phê duyệt phải có trách nhiệm phê duyệt nhãn trên sản phẩm.</i></p> <p><i>e) Hai bên phải lưu giữ thỏa thuận này và luôn sẵn có cho việc kiểm tra của tổ chức chứng nhận.</i></p>	2024-08-23	Closed 2023-09-26	<p>Desk based review by 26/09/2023:</p> <p>FSC labelling agreement between Huy Gia Hardware Trade Services Co.,Ltd and Oveney Ascenta Intertional signed on 01/09/2023</p> <p>This agreement specified all requirement for both parties regarding application of FSC label on products following the requirement from a/ to f/</p> <p>These evidences were acceptable and NC closed by 26/09/2023.</p>
04/MAN/2023	Huy Gia	Major	4.4 FSC-STD-	The company not completely updated the inventory system,	The organization shall prepare reports of <b>annual volume</b>	2023-10-28 (Deadline	Closed 2023-09-	Desk based review by 26/09/2023:

	Hardware Trade Services Company Limited.		40-004 V3-1	<p>therefore annual volume summary did not implement effectively.</p> <p><b>Evidences:</b> Accounting programme inventory system for FSC input material have not indicated from the last audit until August 2023. Conversion factor are missing/incorrect to indicate for this updated data.</p> <p><b>Justification:</b> This issues effects on the wide range of purchasing-sale-production process. This lead to breakdown FSC-COC system. Therefore, NC graded as Major.</p> <p><i>Công ty không theo dõi việc cập nhật dữ liệu mua hàng FSC từ nhà cung cấp cũng như kiểm soát số lượng/khối lượng sản phẩm FSC đầu ra. Vì vậy, bảng tổng hợp xuất nhập tồn không được duy trì một cách có hiệu lực.</i></p> <p><i>Sự không phù hợp này ghi nhận thành lỗi lớn vì phạm vi ảnh hưởng rộng cho việc kiểm soát mua hàng-bán hàng và sản xuất. Điều này dẫn đến rủi ro lớn mất kiểm soát hệ thống.</i></p>	<p><b>summaries</b></p> <ul style="list-style-type: none"> <li>- (in the measurement unit commonly used by the organization),</li> <li>- covering the period since the previous reporting period,</li> <li>- demonstrating that the quantities of output products sold with FSC claims are compatible with the quantities of inputs, any existing inventory, their associated output claims, and the conversion factor(s)</li> <li>- by product group.</li> </ul> <p><i>Công ty phải chuẩn bị báo cáo tổng kết khối lượng hàng năm</i></p> <ul style="list-style-type: none"> <li>- (theo đơn vị đo lường thường được tổ chức sử dụng),</li> <li>- bao gồm khoảng thời gian khai báo từ kỳ báo cáo trước,</li> <li>- chứng minh rằng số lượng sản phẩm đầu ra được bán theo công bố của FSC tương thích với số lượng đầu vào, bất kỳ hàng tồn kho hiện có, công bố đầu ra liên quan của chúng và (các) hệ số chuyển đổi</li> <li>- theo nhóm sản phẩm</li> </ul>	for submission of evidences)	26	<p>Annual volume summary were updated by 20/09/2023 by accountant team including:</p> <ul style="list-style-type: none"> <li>-Spread excel sheet input inventory system for input material covered the period from 01/08/2022 – 21/08/2023</li> <li>-Spread excel sheet output inventory system for output sold covered the period from 01/08/2022 – 21/08/2023</li> </ul> <p>The company were clearly shown the measure unit (by m3); covering the period from previous audit (by 01/08/2022); the product group list were defined for W12.3; W12.5; W12.6 and W12.12 equivalent with input material (W5.4)</p> <p>...See annex 3 of audit report for details</p> <p>These evidences were acceptable and NC closed by 26/09/2023.</p>
05/MIN/2023	Huy Gia Hardware Trade Services Company	Minor	1.1e FSC-STD-40-004 V3-1	<p>The records of document are not available and access during the point of audit:</p> <ul style="list-style-type: none"> <li>- annual volume summaries</li> <li>-support fibre testing conducted by its certification body and ASI by surrendering samples and specimens of materials and</li> </ul>	<p>maintain complete and up-to-date <b>records of the documents</b> that are relevant to demonstrate the organization's conformity with all applicable certification requirements which shall be retained for a minimum period of five (5) years.</p>	2024-08-23	Closed 2023-09-26	<p>Desk based review by 26/09/2023:</p> <p>The records of document were provided by the company for: annual volume summaries; and support fibre testing requirement as stated in</p>

	ny Limited.			<p>products, Discussed with FSC MR, she confirmed timber legality legislation procedures with refer to species traceability, even their procedures have not refer to fibre testing. Staff in charge aware this requirement, NC graded as minor.</p> <p><b>MỘT SỐ HỒ SƠ DƯỚI ĐÂY KHÔNG THỂ TRUY CẬP TRONG QUÁ TRÌNH ĐÁNH GIÁ:</b></p> <p>-hỗ trợ thẩm định sợi gỗ theo yêu cầu của ASI và Tổ chức chứng nhận</p> <p>-Tóm tắt xuất nhập tồn nguyên liệu thành phẩm.</p> <p>Sự không phù hợp ghi nhận thành lỗi NHỎ, do công ty đã làm rõ xuất xứ nguyên liệu (tên loài, quốc gia khai thác) theo khoản 1.9. Nhân viên công ty nhận thức rõ yêu cầu này trong quá trình đánh giá.</p>	<p><i>Công ty phải duy trì và cập nhật lưu trữ các hồ sơ phù hợp với yêu cầu của hệ thống trong vòng 5 năm theo yêu cầu của tiêu chuẩn</i></p>			<p>FSC Manual, updated by 01/09/2023.</p> <p>These evidences were acceptable and NC closed by 26/09/2023.</p>
06/Man/2023	Huy Gia Hardware Trade Services Company Limited.	Major Không phù hợp lớn	FSC-STD-40-004 V3-1 13.3	<p>The company did not inform TUV SUD Vietnam about outsourced activity, name and contact details of contractor before audit.</p> <p>This was raised as major as it affected organization's certification scope and audit plan</p> <p><i>Công ty không thông báo cho tổ chức chứng nhận TUV SUD về hoạt động gia công, tên và chi tiết liên lạc của nhà thầu trước khi thực hiện đánh giá chứng nhận.</i></p> <p><i>Đây là sự không phù hợp lớn vì nó ảnh hưởng đến phạm vi và kế</i></p>	<p>Prior to outsourcing activities to a new contractor, the organization shall inform its certification body about the outsourced activity, name, and contact details of the contractor</p> <p><i>Trước khi thực hiện các hoạt động thuê ngoài đối với nhà thầu mới, công ty phải thông báo cho tổ chức chứng nhận về hoạt động thuê ngoài, tên và chi tiết của nhà thầu</i></p>	<p>2023-10-28 (Deadline for submission of evidences)</p> <p>2023-11-28 (Deadline for closing NC)</p>	Closed 2023-09-26	<p>Desk based review by 2023-09-26:</p> <p>FSC Manual, updated by 01/09/2023 by adding outsourcer on the scope of company.</p> <p>The list of outsourcer included the name of company, contact person, phone/email.</p> <p>The company informed to TUV SUD about outsourced activity, name and contact details of</p>

				<i>hoạch đánh giá chứng nhận.</i>				contractor: Contractor: Khai Hoan Linh Co., Ltd Director: Mr. Nguyen Huy Hoan Phone: 0982 045 373 Business license no. 3702327675, updated by 01/02/2016  Evidences are accepted and NC is closed.
01/OBS/2022	Huy Gia Hardwa re Trade Service s Co.,Ltd	Observ ation Lưu ý	FSC-STD- 40-004 V3-1 2.3	It's required that the company should inform TUV SUD immediately after first certified material/ products is received and implemented. <i>Công ty cần thông báo đến TUV SUD ngay khi nhận được nguyên liệu/thành phẩm chứng nhận đầu tiên.</i>	The company should inform TUV SUD immediately after first certified material is received.  <i>Công ty cần thông báo đến TUV SUD ngay khi nhận được nguyên liệu/thành phẩm chứng nhận đầu tiên.</i>		Closed 2023-08- 23	Their first FSC transaction conducted by July, 2023 and the company informed to TUV SUD via email.
02/OBS/2022	Huy Gia Hardwa re Trade Service s Co.,Ltd	Observ ation Lưu ý	FSC-STD- 50-001 V2-1 1.5	It's required that the company should submit all FSC Trademark artworks for approval by TUV SUD prior to use. <i>Công ty cần gửi tất cả các logo FSC sử dụng trên sản phẩm hoặc quảng cáo để phê duyệt trước khi sử dụng</i>	The company shall submit all FSC Trademark artworks for approval by TUV SUD prior to use.  <i>Công ty cần gửi tất cả các logo FSC sử dụng trên sản phẩm hoặc quảng cáo để phê duyệt trước khi sử dụng</i>		Closed	The company using their buyer's license on carton boxes. See NC No.02/MIN/2023.



**Annex 3: Material Balance:**

- **Product Group:** Based on product *type* classification (see FSC-STD-40-004a) **and** specification on input and output characteristics
- **Conversion factor:** The ratio between material quantity entering and leaving a given transformation process used by the organization.
- **CoC System:** Transfer, Percentage, Credit
- **Input / Output still in stock:** at the **end** of the reporting period. **If relevant**, include a number for the input in stock at the beginning of the reporting period

For reporting period: 22/08/2023 – 31/08/2024

Site in case of multi-site*: HUY GIA HARDWARE TRADE SERVICES COMPANY LIMITED										
INPUT							OUTPUT			
Product Group	FSC claim	Input received [m3]	Input still in stock [m3]	Inputs used for production [m3]	Conversion Factor	CoC System	Product Group	FSC claim	Outputs still in stock [m3]	Output sold [m3]
W1.1 Roundwood (Acacia)	FSC 100%	828.190	0	828.190	0.63	Transfer	W5.4 Planks	FSC 100%	0	523.619 (will be used for next process)
W5.4 Planks Acacia	FSC 100%	669.6944 (include 523.619 m3 generated from previous audit and 143.0754 purchased from supplier)	245.7244	175.241	0.55	Transfer	W13.1.1 Garden table	FSC 100%	0	97.115
				245.729	0.55	Transfer	W13.1.2 Garden benches	FSC 100%	0	135.977

\*In case of multisite/group certification please include a table for each audited site