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LegalSource™
Annual Audit 2016
Report for:
Interholco AG
in
Baar, Switzerland

Report Finalized:	25 th November 2016
Report Format:	Public Summary
Audit Dates:	26 th October 2016
Audit Team:	Oliver Cupit Debora van Boven-Flier

Type of Evaluation:	Multi-site
Certificate code:	NC-LS-000160
Certificate issued:	11 April 2014
<i>Report based on Standard(s):</i>	LegalSource Standard Version 1, dated 8 January 2013

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1. INTRODUCTION

The purpose of this report is to document conformance with the requirements of the LegalSource standard by Interholco (a Danzer Company), hereafter referred to as "Organisation". The report presents findings of NEPCon auditors who have evaluated organisation systems and performance against the applicable requirements. The section below provides the audit conclusions and any necessary follow-up actions by the organisation.

Dispute resolution: If NEPCon clients encounter organisations or individuals having concerns or comments about NEPCon and our services, these parties are strongly encouraged to contact relevant NEPCon regional office. Formal complaints and concerns should be sent in writing.

2. EVALUATION FINDINGS

Key findings and recommendations

Generally, it was found that Interholco have implemented a comprehensive due diligence system to comply with the LegalSource Standard and reduce the risk of placing illegally harvested timber on the European market.

Audit Recommendation

Based on Organisation's conformance with LegalSource requirements, the auditor makes the following recommendation:

<input checked="" type="checkbox"/>	Certification approved: Upon acceptance of NCR(s) issued below
<input type="checkbox"/>	Certification not approved: Conformance with MAJOR NCR(s) required

Additional comments:

Although Interholco implements a comprehensive due diligence system and procedures it has been found that the systems have not been implemented in certain circumstances, resulting in the Non-Conformance Reports raised in this report.

Non-conformity Reports (NCRs)

Note: NCRs describe evidences of Organisation non-conformances identified during audits. NCRs include defined timelines for the Organisation to demonstrate conformance. MAJOR NCRs issued during assessments/reassessments shall be closed prior to issuance of certificate. MAJOR NCRs issued during surveillance audits shall be closed within timeline or result in suspension.

☐ No NCR(s)

Issued for: Interholco			
NCR: 03/14 (02909)	NC Classification:	MAJOR <input checked="" type="checkbox"/>	Minor <input type="checkbox"/>
Standard & Requirement:	LegalSource Standard v1 Requirements 7.1, 8.1, 8.2.		
Report Section:	Appendix B		
Description of Non-conformance and Related Evidence:			
In relation to the use of 3 rd party verification and certification it is considered that certification/verification schemes in general are seen as strong means of risk mitigation. However, it must be underlined that these systems should not be used without further due diligence to ensure that they cover all applicable requirements and that the requirement are observed by the supply chains. Most certification schemes have weaknesses that should be considered. Interholco has developed procedure to evaluate 3 rd party verification and certification schemes (DGProc_32-05_Evaluation of certification schemes- EXHIBIT 12 and DGProc_32-05b_Evaluation of certification schemes SGS TLTV - EXHIBIT 13) In the case of TLTV programme several areas of partial compliance was identified.			
Corrective action request:	Interholco shall ensure that all 3 rd party certification and verification systems are evaluated against all applicable legality categories and shall ensure that any gaps are adequately addressed in supply chains.		

Timeline for Conformance:	Within 3 months of the finalisation of this report.
Evidence Provided by Organisation:	<p>2014: Subsequent to the finalisation of the certification report, Interholco provided the following revisions to close this NCR:</p> <p>Danzer: Update of the evaluation of certification schemes done and actions will be implemented.</p> <p>TLTV verification only concerns at the moment only two concessions where Interholco have audits reports and confirmed legal compliance. The two concessions are not providing other wood than TLTV. IF there would be other suppliers, TLTV does not allow a claim on the invoice and Interholco are informed by suppliers if they would buy from another supplier.</p> <p>2015: Interholco accepts following 3rd party certification/verification schemes: FSC, MTTC, BV OLB, SGS TLTV and RA VLC as measures to ensure low risk for legal violation. Interholco has developed procedure to evaluate 3rd party verification and certification schemes:</p> <ul style="list-style-type: none"> - Exhibit 14: DGProc_32_05 Evaluation of certification & legality verification schemes - Exhibit 15a: DGProc_32-05b_Evaluation of certification schemes ANNEX 3_SGS-TLTV - Exhibit 15b: DGProc_32-05b_Evaluation of certification schemes_annex 3_SGS-TLTV V.1, 24 mars 2014 - Exhibit 16a: RF03 OLB CoC v3.5_EN_app 1 supplier assessment - Exhibit 16b: RF03+OLB+CoC+v3.5_EN+-+10+12+10 <p>While 3rd party certification/verification schemes in general are seen as strong means of risk mitigation, they should not be used alone without further due diligence to ensure that they cover all applicable requirements and that the requirements are observed by the supply chains. Most certification schemes have weaknesses that should be considered. Not all applicable laws included in the EUTR, are comprehensively covered by certification schemes.</p> <p>This following issues was observed during the current assessment related to Interholco's system to evaluate verification and certification systems:</p> <ul style="list-style-type: none"> - The FSC and PEFC schemes have limited trade and customs requirements and do not ensure automatic provision of information on these categories of law to an "operator" buying certified products. In the future, the FSC Online Claims Platform will be able to help. In particular, the FSC system does not currently assess compliance with trade and customs laws, a requirement under the EUTR. - The OLB certification system allows mixing of materials from "acceptable sources" which included those covered by the "suppliers' assessment program", or by one of the verification programs recognized by OLB (clause 2.3.2 of the OLB Chain of Custody Standard, Exhibit 16b). The suppliers' assessment program, does not include consideration of: timber harvesting, including environmental and forest legislation including forest management and biodiversity conservation, where directly related to timber harvesting; third parties' legal rights concerning use and tenure that are affected by timber harvesting, and trade and customs, in so far as the forest sector is concerned as required under Article 2(h) and 6(a) and (b) of the European Timber Regulation (EUTR). <p>The two examples provided above were not detected during Interholco's own evaluation of the certification schemes. As they currently accept certification as evidence of compliance with applicable legislation, Interholco are not currently assessing these additional categories of law under their due diligence system.</p> <p>2016 Audit:</p> <p>Interholco presented:</p> <ul style="list-style-type: none"> • Certification scheme evaluation (DGProc_32_05) • Risk Assessment for import of Ghanaian origin species to Belgium (2016) • Risk Assessment for import of Gabonese origin species to Belgium (2016).

**Findings for
Evaluation of
Evidence:**

2014: It is considered that Interholco have sufficiently revised their certification system evaluation details and have also included follow up on the identified areas where there could be partial compliance of these systems.

It was found that Interholco has partly corrected the non-compliance, however there is yet to be evidence of any follow up on the partial compliance areas of the TLTV standard. The NCR is therefore downgraded to Minor and provided with a timeline until the next annual audit to provide objective evidence of compliance.

2015: NEPCon believes that the assessment of the certification systems carried out by Interholco was not sufficient to ensure that all the requirements of this standard have been met, or that Interholco are addressing the shortcomings identified in the third party certification schemes they have assessed.

The consequences of this insufficient assessment of certification schemes has impacts for a number of criteria and indicators of the LegalSource Standard:

- 7.1.2 and 7.1.3: Interholco are not assessing and specifying the level of risk related to legal violations within the supply chains and the risk that the material is mixed with other material of illegal or unknown origin somewhere in the supply chain during transport, processing or storage.
- 8.1: Interholco do not have efficient and justified measures for mitigating risks where specified for any of the three areas listed in 7.1.1, 7.1.2 or 7.1.3.
- 8.2 Interholco have not documented and justified the effectiveness of risk mitigation measures (if they are necessary).

CVA September 2015

Regarding OLB, IHC have analysed their OLB certificates and verified that the OLB auditors check trade and customs taxes and import/export permits, auditors confirmed this by reviewing the OLB standard for Cameroon. IHC does not use the OLB credit system, and IHC confirms that it will not accept OLB credit certificates until the gap in the OLB system is remedied. Auditors also reviewed the revised risk assessment for the OLB system undertaken by IHC and the risks and mitigation actions have been recorded.

Regarding FSC, auditors reviewed the revised risk assessment and noted that information regarding the risk of illegality associated with trade and customs has been included for the FSC supply chains from Gabon, Cameroon, Congo. A number of the FSC certified supply chains from these countries are also either OLB certified or RA VLC. As these two schemes verify trade and customs taxes and import/export permits this gap is addressed for these supply chains.

There are three suppliers which are supplying only FSC certified material (no OLB certificates). Although IHC have identified a risk associated with these supply chains. IHC have collected sample trade and transport documents from some suppliers, but are not doing this systematically. IHC believe that the risk for CEMAC countries (Cameroon, Central African Republic, Chad, Republic of the Congo, Equatorial Guinea and Gabon) is reduced in relation to trade and transport. This is based on an evaluation of the export permit process in these countries, and experience on the ground. Based on this evaluation, IHC believes a non-systematic collection of documents is sufficient risk mitigation.

Although the assessment of risk has been updated, auditors do not believe the current ad-hoc system for collecting documents sufficiently address the known risks in these jurisdictions (see for example the NEPCon Risk Assessment of Cameroon). Based on discussions with auditors during the onsite CVA, IHC have committed to implementing a more systematic collection and review process.

As the CVA has been partly resolved, but the implementation and review of documentation for only FSC certified materials has not been fully implemented, the NCRA remains open but has been downgraded to a minor.

Exhibit 25: DGProc_32-05_Evaluation of certification-legality verification schemes (revised).

2016 Audit:

The auditors reviewed the certification scheme evaluation conducted by Interholco and reviewed the risk assessment for the only two supply chains which were only FSC certified/ controlled wood (i.e. not dual certified to FSC and OLB standards). The Environmental and Social Responsibility Manager stated that trade and transport documentation was now being collected for supply chains which provide only FSC certified/ Controlled Wood materials. The risk assessment and supporting documentation presented for one supply chain confirmed that this was the case. The Environmental and Social Responsibility Manager stated that this documentation will be collected systematically 1-2 times per year, in order to confirm that the following sub-categories are adhered to:

5. Trade and transport	
5.1 Classification of species, quantities, qualities	Legislation regulating how harvested material is classified in terms of species, volumes and qualities in connection with trade and transport. Incorrect classification of harvested material is a well-known method to reduce/avoid payment of legality prescribed taxes and fees.
5.2 Trade and transport	All required trading permits shall exist as well as legally required transport document which accompany transport of wood from forest operation.
5.3 Offshore trading and transfer pricing	Legislation regulating offshore trading. Offshore trading with related companies placed in tax havens combined with artificial transfer prices is a well-known way to avoid payment of legally prescribed taxes and fees to the country of harvest and considered as an important generator of funds that can be used for payment of bribery and black money to the forest operation and personal involved in the harvesting operation. Many countries have established legislation covering transfer pricing and offshore trading. It should be noted that only transfer pricing and offshore trading as far as it is legally prohibited in the country, can be included here.
5.4 Custom regulations	Custom legislation covering areas such as export/import licenses, product classification (codes, quantities, qualities and species).
5.5 CITES	CITES permits (the Convention on International Trade in Endangered Species of Wild Fauna and Flora, also known as the Washington Convention).

However, it became apparent during the audit that another supplier also provides materials from Gabon. These materials are certified against only the FSC standards (FSC 100%) and not OLB.

The cases were discussed with the Environmental and Social Responsibility Manager and the auditors found that, whilst systematic sampling collection of documents for trade and transport risk were being collected and assessed for one of the suppliers, the same was not being done for the second supplier. As the second supply chain is also originating in a (high risk) African country the

	<p>Organisation's mitigation action should have been also applied to the second supply chain.</p> <p>Immediately following the audit, the Environmental and Social Responsibility Manager provided email communication from the FSC certification body (Rainforest Alliance) stating that trade and customs compliance is assessed as part of FSC CoC audits and provided the template FSC audit report used.</p> <p>However, the auditors do not agree with this statement. NEPCon is also an FSC certification body and two of the auditors are experienced FSC CoC auditors. Whilst the FSC standard may in theory include a requirement for compliance with trade and customs laws, in practice the legal compliance is not focussed upon during FSC audits. For example, FSC auditors do not actively assess risk of illegal transfer pricing and many may be unaware of the need to check such risks in supply chains. In addition, FSC requires checking of delivery documentation for FSC claims. In many countries a packing list may be used to transfer claims and not a legally required transport document. Therefore, the auditor may never request legally required transport documents from CoC Organisations. The vague phrasing of this FSC advice note does not ensure that the detailed legal compliance is adequately assessed during CoC audits.</p> <p>As the issue has been partially addressed, the non-conformance remains open. As this is a recurring issue, the non-conformance is raised to a major NCR.</p> <p>Exhibit 9: Certification Scheme Evaluation for FSC (DGProc_32-05)</p> <p>Exhibit 8: Risk Assessment Supplier 1 & documentation</p> <p>No exhibit: Risk Assessment Supplier 2.</p> <p>Exhibit 11 – Email from Rainforest Alliance</p> <p>Exhibit 12 – Rainforest Alliance FSC CoC report template</p> <p>The auditors also reviewed a risk assessment for an FSC certified supply chain from Supplier 3 with harvest origin in Cameroon. The auditors found that all companies in the supply chain held valid FSC certificates and were found to supply materials with FSC claims on documentation.</p> <p>However, the auditors noted that the species purchased (Paduk [Pterocarpus soyauxii]) was not included in the FSC certificate scope on info.fsc.org for either the direct supplier or the FMU. This issue had not been picked up during risk assessment of the supplier/supply chain. Upon review of the FSC Public Summary report (found at info.fsc.org) the auditors found Paduk to be included in the scope of the certificate. However, it was clear that for this supply chain, checks had not been rigorously conducted to ensure that all species sourced were included in the scope of the FSC certificate.</p> <p>As certification is the major mitigation action employed by Interholco for African supply chains, it is integral that checks on certificate scope are conducted rigorously.</p> <p>Exhibit 13: FSC Certificate Record for Supplier 3</p> <p>Exhibit 14: FSC certificate record for Supplier 3 FMU</p>
NCR Status:	OPEN

Comments (optional):	NCR raised to a major at the 2016 audit.
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Issued for: Interholco			
NCR: 01/16 (13088)	NC Classification:	MAJOR <input type="checkbox"/>	Minor <input checked="" type="checkbox"/>
Standard & Requirement:	NEPCon LegalSource Standard, version 1.0 Requirement 3.1		
Report Section:	Appendix B		
Description of Non-conformance and Related Evidence:			
Whilst the Organisation has elaborated procedures for most elements of the risk assessment, they have not included written procedures to the Due Diligence Manual or other procedures document covering the need to collect further supply chain information and documentation in high risk countries for supply chains which are only FSC certified (not dual FSC and OLB certified).			
Exhibit 9: Certification Scheme Evaluation for FSC (DGProc_32-05)			
Corrective action request:	Organisation shall implement corrective actions to demonstrate conformance with the requirement(s) referenced above. Note: Effective corrective actions focus on addressing the specific occurrence described in evidence above, as well as the root cause to eliminate and prevent recurrence of the non-conformance.		
Timeline for Conformance:	Within 12 months of the audit report date.		
Evidence Provided by Organisation:	PENDING		
Findings for Evaluation of Evidence:	PENDING		
NCR Status:	OPEN		
Comments (optional):	Note that this NCR (01/16) relates to having written procedures, whilst NCR 03/14 relates to inadequate implementation of <i>robust</i> risk assessment procedures.		

Observations

Note: Observations are issued for the early stages of a problem which does not of itself constitute a non-conformance, but which the auditor considers may lead to a future non-conformance if not addressed by the organization; observations may lead to direct non-conformances if not addressed.

☐ No observations

OBS: 01/16 (13089)	Standard & Requirement:	LegalSource Standard, V1 Requirement 4.3
	Report Section	Appendix B
Description of findings leading to observation:	<ul style="list-style-type: none"> Review of the Organisation's SAP system. Interview with Environmental and Social Responsibility Manager 	
Observation:	The Organisation uses its electronic SAP system to enter non-conformances issued to Supplies as part of audits under the own-verification programme. This system allows the Environmental and Social Responsibility	

	<p>Manager to enter a description of the non-conformance and timeline for conformance. The system generates automatic reminders for non-conformance timelines. This is seen as a strong system for ensuring that non-conformances issued are addressed in a timely manner. However, the Environmental and Social Responsibility Manager is not entering some major non-conformances to the SAP system. When interviewed he stated that his close relationship and overview of the own-verification auditing programme means that he is always aware of major non-conformance deadlines and they are recorded in the supplier audit reports. The auditors discussed that the SAP system is in place and functions well for the purpose of recording non-conformances and issuing timeline reminders - it should be used consistently and in line with the Organisation's procedures.</p>
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OBS: 02/16 (13090)	Standard & Requirement:	LegalSource Standard, V1 Requirement 4.5
	Report Section	Appendix B
Description of findings leading to observation:	<ul style="list-style-type: none"> • Review of Own-Verification Programme • Review of Supplier Audit Report (own-verification report) • Interview with the Environmental and Social Responsibility Manager and Sales Manager. 	
Observation:	<p>The Organisation operates a robust own-verification auditing programme of all suppliers which do not hold certification and provide certified goods.</p> <p>The auditors reviewed a number of Supplier Audit reports conducted under the Own-Verification Programme. One audit report showed that Major non-conformances were raised at the audit.</p> <p>The Sales Manager stated that products from this supplier have already been sold to buyers <i>outside</i> EU but <i>not inside</i>.</p> <p>The Environmental and Social Responsibility Manager confirmed that the Organisation will address major non-conformances as part of its risk mitigation for the supply chain, prior to placing products on the market.</p> <p>The Organisation should be aware that if major non-conformances which lead to a risk of illegal timber being sourced are raised at supplier audits and not closed prior to placing product on regulated markets, this will lead to violations of LegalSource requirements.</p>	

	Supplier audit reports, will be scrutinised at the next annual audit to ensure no violations have occurred.
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OBS: 03/16 (13091)	Standard & Requirement:	LegalSource Standard Requirement 3.2
	Report Section	Appendix B
Description of findings leading to observation:	<ul style="list-style-type: none"> • Review of various records requested throughout audit • Interview with the Environmental and Social Responsibility Manager and Sales Manager. 	
Observation:	<p>During the audit a vast amount of records were requested from the Organisation and most were available. However, the following records were not available upon request by auditors:</p> <ul style="list-style-type: none"> • Evidence from Bureau Veritas (BV) stating that OLB Certified clients supplying to Interholco do not provide any OLB 'Mix' products. • Two invoices from a supplier dated 2014 and 2015 respectively (the invoices were described to be; an invoice without the correct FSC claim shown and the re-issued invoice showing the FSC claim). 	

Actions taken by Organisation Prior to Report Finalization

The Organisation sent a number of records following the audit which were requested by the auditors.

3. COMPANY DETAILS

Contacts

Primary contact for Coordination with NEPCon

Primary Contact, Position:	Tom Van Loon, Environmental & Social Responsibility Manager
Address:	Schutzenselstrasse 36, 6342 Baar, Switzerland
Tel/Web/Email:	T: +41 (0)417670381 W: http://www.interholco.com/ , http://www.danzer.com/ E: tom_van_loon@danzer.ch
Jurisdiction of primary legal entity:	Switzerland

Billing Contact

☒ Same as shown for "primary contact"

Scope

Scope item	Check all that apply to the certificate scope			Change in scope (N/A for assessments)
Certificate type:	<input type="checkbox"/> Single	<input type="checkbox"/> Group	<input checked="" type="checkbox"/> Multi-site	<input type="checkbox"/>
Activity:	Primary: Primary manufacturer	Additional: Broker/trader with physical possession		<input type="checkbox"/>
<p>Description of scope:</p> <p>Product Scope: The due diligence system covers the following product scope, "wood products <u>procured</u> by Interholco outside EU and placed on the EU market." This encompasses mainly sawntimber and veneer products.</p> <p>Species and Origin Scope: Predominantly hardwood species from Africa, some Asian and US purchases.</p> <p>Site Scope: See Organisation chart shown in Annex E and full site details listed in table below. Interholco's LegalSource Certification covers two sites, one in Switzerland and the other in Belgium.</p> <p>Other Danzer Group entities also hold LegalSource Certification:</p> <ol style="list-style-type: none"> 1. Danzer Veneer Europe (NC-LS-000173) 2. Danzer UK Ltd (NC-LS-012324) 				

Site details

Organisation Site(s)	Address Tel/Fax/Email	Type of operation	Product groups placed on the market (include brief description)	Visited during this audit (mark the length in hours and auditor if applicable)
Interholco AG	Schutzengelstr. 36, P.O. Box 1356 6341 Baar Switzerland Phone +41 41 7670 303 Fax +41 41 7670 300	Trading	Logs, lumber veneer	YES – 8 Hours
Interholco Belgium BVBA	Villalaan 16 9320 Erembodegem Belgium Phone +32 53 650 253 Fax +32 53 650 259	Trading	Logs, lumber veneer	No

4. EVALUATION PROCESS

Evaluation Team

Auditor(s)	Qualifications
Oliver Cupit (Lead Auditor)	Oliver is an FSC Chain of Custody and LegalSource™ Lead Auditor and is a qualified FSC trademark agent. He has worked in the NEPCoN UK office since March 2014. Oliver holds a BA in Biological Sciences from the University of Oxford and an MSc in Sustainable Tropical Forestry from the Universities of Copenhagen and Padova.
Debora van Boven-Flier (Lead Auditor)	Debora is and FSC Chain of Custody and LegalSource Lead Auditor. As timber legality expert, she is regularly involved in a variety of assignments including analytical work, projects, training and development of NEPCoN's timber legality tools and systems. She holds a Master's degree in Tropical Forestry from the Dutch Wageningen University and Research Centre. She has passed NEPCoN's FSC Lead Auditor and LegalSource Auditor courses.
Nicolas Pillet (Auditor in training)	Nicolas is a Forest Legality Specialist working with the LegalSource Assurance team delivering the legal source programme, audits and EUTR due diligence services globally. Over the last 2.5 years, Nicolas has been running risk based enforcement projects for the UK Competent Authority (BEIS Regulatory Delivery). Nicolas has a university degree in Geography and an Advanced Professional Certificate in Investigative Practice.

Description of Evaluation Process

Interholco received LegalSource certification in April 2014. The current evaluation was the annual audit, a requirement of the ongoing certification of Interholco against the LegalSource standard. Interholco has engaged with NEPCoN in order for NEPCoN to evaluate the due diligence system that Interholco is implementing in order to evaluate and minimise the risk of sourcing illegally harvested, transported or traded timber products. NEPCoN has used the LegalSource standard to evaluate the due diligence system of Interholco.

The LegalSource annual audit evaluation process included an onsite evaluation at Interholco AG in Switzerland in October 2016.

The audit followed the below general outline:

1. Opening meeting, presentation of participants, audit program and scope
2. Discussion of open NCRs and observations from the 2016 report.
3. Introduction by Interholco to the organization of the Due Diligence system
4. Evaluation of the documented procedures, including responsibilities, commitments made by the organization, procedures for internal monitoring and definition of product scope
5. Evaluation of the general procedures for access to information, risk assessments and risk mitigation procedures adopted by Interholco
6. Evaluation of operational implementation of the DD system, including:
 - a. Interview with staff involved in the operational implementation of the DD system
 - b. Evaluation of a sample of supply chains and the implementation of the Due Diligence on the selected samples (access to information, risk assessment and risk mitigation)
 - c. Evaluation of supplier audit program and records
 - d. Evaluation of the Chain of Custody system
7. Closing meeting: presentation of LegalSource audit conclusions.

During the audit a sample of supply chains was selected for which Interholco presented how their Due Diligence system had been implemented.

Notes for the next audit

Version 2 of the LegalSource Standard will be published by the time of the next annual audit of Interholco.

- The Organisation will likely be audited against this **LegalSource Standard, v2**.
- Chain of Custody requirements will no longer be included as an Annex to the LegalSource standard (v2). Instead, the Organisation will be audited against **NEPCon Generic Chain of Custody Standard (NC-STD-01)**.
- The Organisation will be audited against **NEPCon Group and Multi-site Standard (NC-STD-02)**.
- The company's Own-Verification (Supplier Auditing) Programme has, until now, been audited as part of LegalSource requirements (1 – 9). In future, the Organisation will be audited against the **NEPCon Own-Verification Programme Standard (NC-STD-03)**

Appendix A: Audit non-conformance findings

Note: this section indicates the Organization's actions to comply with NCRs that have been issued during or since the last audit. Failure to comply with a minor NCR results in the NCR being upgraded to major; the specified follow-up action is required by the Organization or involuntary suspension will take place.

Status Categories	Explanation
CLOSED	Operation has successfully met the NCR
OPEN	Operation has either not met or has partially met the NCR

☐ Check if N/A (there are no open NCRs to review)

1.1. Open Non-Conformity Reports (NCRs)

Open NCR 03/14 (02909) remains open and findings can be seen on page 4 of the main body of this report. All other NCRs were closed at May 2016 CVA.