

Does Tamilnadu Newsprint And Papers Limited Unit 1 meet FSC's Controlled Wood standard?

Dated: 15th May 2026

We are carrying out an audit of Tamilnadu Newsprint And Papers Limited Unit 1 located in Kagithapuram, Karur, Tamilnadu to see if their operations comply with FSC's [Controlled Wood](#) standard (FSC-STD-40-005 V3-1). We are writing to you to ask if you know of any reason why their operations would not meet this standard.

Controlled Wood is wood that meets minimum requirements and that can therefore be mixed with FSC wood and used in products with an FSC Mix label. In particular, the wood must not be:

- harvested illegally.
- harvested in violation of traditional and civil rights.
- harvested from forests with a high conservation value that is threatened by management activities.
- harvested from forests being converted to plantations or non-forest use.
- from forests in which genetically modified trees are planted.

We will carry out our re-assessment audit between 1st to 3rd July 2026. Here is how you should comment, if you wish to do so:

- When? You should send comments to us before or during the audit.
- How? You can comment by .
 - Meeting with a Preferred by Nature staff member in person.
 - Phone to Mr. Marimuthuram (+91-9319434222), or Mr. Praveen Kumar Singh (+91-9319405666), or Mr. Aadarsh Mohandas (+91-9319430111)
 - Writing to Mr. Marimuthuram at NEPCon India Pvt Ltd, 1098 2nd Floor, Near Purna Pragna School, New Tippasandra, Bengaluru, Karnataka, India 560075.
 - Email to Marimuthuram at marimuthu@preferredbynature.org
 - In person by arranging to meet with Mr. Marimuthuram (+91-9319434222), or Mr. Praveen Kumar Singh (+91-9319405666), or Mr. Aadarsh Mohandas (+91-9319430111)
- If you want your comments to be confidential please notify us when you submit the comments.

If you provide comments, we will provide feedback to you within 30 days of the audit.

Tamilnadu Newsprint And Papers Limited Unit 1 has written a summary document that lists:

- the risks they have identified that they may source unacceptable wood
- the measures they implement to mitigate those risks.

We have attached this summary document to this letter.

If you wish to dispute any aspect of this forest certification process or the decision we reach as to whether this company meets the Controlled Wood standard, you can access our Dispute Resolution Policy at <https://preferredbynature.org/dispute-resolution-policy>

Thank you for any help you are able to provide.

If you have any recommendations for contacting other stakeholders that may have an interest in providing comments on this company and audit, we would also gladly receive these from you.

Yours sincerely,

Marimuthuram.M (Forestry Coordinator), Preferred By Nature, India.

FSC Controlled Wood Due Diligence System Public Summary



1. General information

Organisation name:	Tamil Nadu Newsprint and Papers Limited, Kagithapuram, Karur, Tamil Nadu, India-639 136
FSC certificate code:	FSC-C058903
Organisation's DDS contact person:	Dr.K.Jayakumar, GM (Plantation) Tamil Nadu Newsprint and Papers Limited Karur – 639 136
DDS prepared/assisted by:	Dr.K.Jayakumar, GM (Plantation) And Mr.K.Dhayalan, SM (Plantation) Tamil Nadu Newsprint and Papers Limited, Karur. TNPL DDS is prepared with the assistance of technical experts mentioned in DDS. Prepared based on Guidelines from CNRA for India FSC-CNRA-IN V1-0 EN-15-12-2017.
Date last reviewed/updated (by the organisation):	TNPL/FSC/COC/CW/DDS/10 Date 01.11.2025

2. Suppliers

Participating site	Non-certified material type sourced	Exact number of suppliers	Supplier type (s)	Average no. of tiers in the supply chains	Approximate or exact number of sub-suppliers
Administrative divisions/regions of Tamil Nadu Forest Plantation Corporation Limited (TAFORN)	LOG	Tamil Nadu Forest Plantation Corporation Limited (TAFORN)	Forest management enterprise.	TAFORN is the only supplier from whom TNPL is procuring Eucalyptus pulpwood as Controlled Material. In this procurement process no sub-supplier is involved. TNPL directly procuring the Controlled Material from TAFORN (Supplier).	In this procurement process no sub-supplier is involved.

3. Supply areas

Supply area	Controlled wood category	Reference to risk assessment used	Risk designation as per CNRA of India	New Risk Designation after implementing control measures
“Administrative divisions/regions of Tamil Nadu Forest Plantation Corporation Limited (TAFORN) viz. “Aranthangi, Karaikudi, Pudukkottai, Tirukoilur, Villupuram Ulundurpettai and Virdhachalam” covered in the districts of “Sivaganga, Pudukkottai, Trichy, Thanjavur, Karur, Cuddalore, Villuppuram, Perambalur, Ariyalur, Thiruvannamalai in the State of Tamil Nadu, India from where TNPL is sourcing the Controlled Material”.	Log	Guidelines from CNRA for India FSC-CNRA-IN V1-0 EN-15-12-2017		
	Category 1: Illegally harvested wood			
		1.1 : Land tenure and management rights	Specified risk	Low risk
		1.2 : Concession licenses	Not Applicable	Not Applicable
		1.3 :Management and harvesting planning	Low risk	Low risk
		1.4:Harvesting permits	Specified risk	Low risk
		1.5:Payment of royalties and harvesting fees	Specified risk	Low risk
		1.6: Value added taxes and other sales taxes	Specified risk	Low risk
		1.7:Income and profit taxes	Not Applicable	Not Applicable
		1.8:Timber harvesting regulations	Low risk	Low risk
		1.9:Protected sites andspecies	Specified risk	Low risk
		1.10:Environmental requirements	Low risk	Low risk
		1.11 Health and safety	Low risk	Low risk
		1.12: Legal employment	Specified risk	Low risk
		1.13: Customary rights	Specified risk	Low risk
		1.14: Free prior and informed consent	Specified risk	Low risk
		1.15: Indigenous peoples rights	Specified risk	Low risk
		1.16: Classification of species,quantities, qualities	Specified risk	Low risk
		1.17: Trade and transport	Specified risk	No Risk
		1.18: Offshore trading and transfer pricing	Low risk	Low risk
		1.19 Custom regulations	Specified risk	Low risk
		1.20 CITES	Specified risk	Low risk
		1.21 Legislation requiring due diligence/ due care procedures	Not Applicable	Not Applicable
	Category 2 : Wood harvested in violation of traditional and human rights		Low risk	
		Indicator 2.1. The forest sector is not associated with violent armed conflict, including that which threatens national or regional security and/or linked to military control. Guidance	Specified risk	Low risk

		<p>Is the country covered by a UN security ban on exporting timber?</p> <p>Is the country covered by any other international ban on timber export?</p> <p>Are there individuals or entities involved in the forest sector that are facing UN sanctions?</p> <p>Compendium of United Nations Security Council Sanctions</p>		
		<p>Indicator 2.2. Labour rights are respected including rights as specified in ILO Fundamental Principles and Rights at work.</p> <p>Guidance</p> <p>Are the social rights covered by the relevant legislation and enforced in the country or area concerned? (refer to category 1)</p> <p>Are rights like freedom of association and collective bargaining upheld?</p> <p>Is there evidence confirming absence of compulsory and/or forced labour?</p> <p>Is there evidence confirming absence of discrimination in respect of employment and/or occupation, and/or gender?</p> <p>Is there evidence confirming absence of child labour?</p> <p>Is the country signatory to the relevant ILO Conventions?</p> <p>Is there evidence that any groups (including women) feel adequately protected related to the rights mentioned above?</p> <p>Are any violations of labour rights limited to specific sectors?</p>	Specified risk	Low risk
		<p>Indicator 2.3. The rights of Indigenous and Traditional Peoples are upheld.</p> <p>Guidance:</p> <p>Are there Indigenous Peoples (IP), and/or Traditional Peoples (TP) present in the area under assessment?</p> <p>Are the regulations included in the ILO Convention 169 and is UNDRIP enforced in the area concerned? (refer to category 1)</p> <p>Is there evidence of violations of legal and customary rights of IP/TP?</p> <p>Are there any conflicts of substantial magnitude [footnote 6] pertaining to the rights of Indigenous and/or Traditional Peoples and/or local communities with traditional rights?</p> <p>Are there any recognized laws and/or regulations and/or processes in place to resolve conflicts of substantial magnitude pertaining to TP or IP rights and/or communities with traditional rights?</p> <p>What evidence can demonstrate the enforcement of the laws and regulations identified above? (refer to category 1)</p> <p>Is the conflict resolution broadly accepted by affected stakeholders as being fair and equitable?</p>	Specified risk	Low risk
		Category 3 : Wood from forests where high conservation values are threatened by management activities		
		Indicator 3.0	Specified risk	Low risk
		Indicator 3.1 - 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.	Specified risk	Low risk

		Indicator 3.2 - HCV 2 Landscape-level ecosystems and mosaics: 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.	Specified risk	Low risk
		Indicator 3.3 - HCV 3 Ecosystems and habitats: Rare, threatened, or endangered ecosystems, habitats or refugia.	Specified risk	Low risk
		Indicator 3.4- 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. These services include consolidation of highly erodible soils including on steep slopes forests that protect against flooding or forests that provide barriers to fire. a) protection from flooding; b) protection from erosion; c) barriers from destructive fire d) clean water catchments	Specified risk	Low risk
		Indicator 3.5 - 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.	Specified risk	Low risk
		Indicator 3.6 - 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.	Specified risk	Low risk
	Category 4 : Wood from forests being converted to plantations or non-forest use			
		4.1	Low risk	Low risk
	Category 5 : Wood from forests in which genetically modified trees are planted			
		5.1	Low risk	Low risk

4. Risk assessment and mitigation

4.a Risk mitigation for the origin of the material

Supply area:

Administrative divisions/regions of Tamil Nadu Forest Plantation Corporation Limited (TAFORN) viz. "Aranthangi, Karaikudi, Pudukkottai, Tirukoilur, Villupuram, Ulundurpettai and Virdhachalam" covered in the districts of "Sivaganga, Pudukkottai, Trichy, Thanjavur, Karur, Cuddalore, Villuppuram, Perambalur, Ariyalur, Thiruvannamalai in the State of Tamil Nadu, India from where TNPL is sourcing the Controlled Material"

Indicator	Control Measures	Findings from field verification if undertaken as a control measure
Controlled wood category 1. Illegally harvested wood		

1.1 : Land tenure and management rights	As per the agreement executed the land tenure and management rights of TAFORN are ensured by TNPL field officials through Internal Audit which is done once in a year. The Internal audit will verify the annual agreement executed for the entire allotment of that year.	Government of Tamil Nadu leases its barren land to TAFORN. TAFORN utilizes this land to cultivate pulpwood plantations and the land tenure and management rights belongs to TAFORN which is confirmed during internal audit through verification of the Annual agreements executed between TNPL & TAFORN.
1.2 : Concession licenses	As per CNRA for India, it is not applicable.	
1.3 :Management and harvesting planning	As per CNRA for India, it is categorised as Low risk.	TAFORN maintains specifically well written Management and harvesting planning for its Plantation activities. These guidelines are available in Information Handbook of TAFORN prepared by TAFORN itself.
1.4:Harvesting permits	TNPL field officials checks the plantation name, extent, species, truck number in Form -1 permit, which is issued by TAFORN officials during their field visit atleast once in a week. Also counter check these details in the consignment note. They also check the contractors purchase order to confirm the origin of the pulpwood. TNPL also verifying the harvesting permits during their Internal Audit which will be done once in a year. 5% sampling intensity will be followed to select the plantations from the total allotted plantations to verify these details. When there is changes in the supply area <i>i.e.</i> , if TAFORN allotted new area to TNPL other than this 71,000 Ha then TNPL will conduct the stakeholder consultation to address this requirement. The documents mentioned above will be checked on random basis and in general minimum of 5 samples will be checked during field official field visits and Internal audit.	During the audit, the Harvesting permit (Form-1) issued by TAFORN for transportation of pulpwood from TAFORN to TNPL was verified. This permit documents key details including specific plantation name, extent of that plantations, species and transporting trucks registration number. In addition, it was confirmed that TNPL officials issue a corresponding consignment note which is having the permit, truck number and plantation details. During audit, the contractor purchase orders issued by TNPL were also examined to confirm that the pulpwood harvested from that particular plantation only. These combined documentary evidences successfully validate and confirms the origin of the pulpwood supply.
1.5:Payment of royalties and harvesting fees	TNPL is making payment to TAFORN as per the seigniorage fixed by the Government. The payment to the harvesting contractors is made directly by TNPL as per the Purchase Order issued to the contractor which is verified by TNPL officials. TNPL plantation officials will verify the payment made by contractor to the labourer for harvesting works in the field visit atleast once in a week. 5% sampling intensity will be followed to verify these details. The documents mentioned above will be checked on random basis and in general minimum of 5 samples will be checked during field official field visits and Internal audit.	It is evidenced that TNPL is making payment to harvesting contractor based on the Purchase order issued by TNPL. Concurrently, TNPL remits payments to TAFORN according to the Seigniorage fixed by the Government. Additionally, the wages disbursed by the contractors to their workers are also evidenced and confirmed by reviewing the payment note book maintained by the respective contractors.
1.6: Value added taxes and other sales taxes	The GST has been paid by TNPL for Invoices received from TAFORN / Contractor as per GST Act,2017 which will be verified by TNPL Plantation administrative officials. 5% sampling intensity will be followed to verify these details by Plantation. The GST section of Finance team will verify the GST paid by TAFORN for every month.	
1.7:Income and profit taxes	As per CNRA for India, it is Not Applicable.	
1.8:Timber harvesting regulations	As per CNRA for India, it is categorised as Low risk.	It is understood that TAFORN maintains its own management plan for its operating areas and consequently allots pulpwood to TNPL annually, under the direction of TAFORN board. The plantation and area to be harvested every year is delineated and the same is evidenced in the agreement executed between TNPL and TAFORN. Further, the harvesting permit (Form-1) issued by TAFORN details all necessary

		information, including plantation name, extent, etc., Through this existing system, the harvesting of pulpwood is delineated and regulated in a systematic way.
1.9:Protected sites andspecies	As per the agreement TAFCON plantation are raised in the barren land which is not a protected site. The species raised by TAFCON is Eucalyptus, which is not a protected species and also exempted from timber transit rules of Tamil Nadu. TNPL field officials will verify the agreement executed by TNPL & TAFCON.	The agreement executed by TNPL & TAFCON systematically mentions the area of operation and the species to be harvested which was evidenced during audit. It was further evidence that the plantations are developed exclusively on barren land, which does not fall under India's Protected Area Network as defined by the notification under the Wildlife Protection Act 1972. Additionally, the species cultivated by TAFCON for pulpwood is Eucalyptus, which is not a protected species.
1.10:Environmental requirements	As per CNRA for India, it is categorised as Low risk.	It is evidenced that the activities carried out by TAFCON and TNPL have no harmful environmental impact; rather, they improve soil nutrient levels through organic matter enrichment. Further, the establishment of pulpwood plantations transforms barren areas into vegetative land hence the environmental requirement is not raised.
1.11 Health and safety	As per CNRA for India, it is categorised as Low risk.	TNPL and its contractors adhere to the health and safety requirements specified in the respective Purchase Order and tender documents, a compliance that has been consistently verified through audits.
1.12: Legal employment	TNPL will ensure the legal employment through their contract agreement made with contractor failing which TNPL will terminate the contract. The contractors engaging local labourers for the harvesting operations and making payment to labourers on tonnage basis which is more than the minimum wages. This will be ensured by TNPL officials during their field visit, discussion with local public & labourers and verification of payment details which is having the periodicity of minimum once in a week. They also ensures that the child labourers and forced or compulsory labourers are not engaged. The Internal Audit which will be done by TNPL once in a year also confirmed the standard requirements of legal employment. 5% sampling intensity will be followed to select the plantations from the total allotted plantations to verify these details. When there is changes in the supply area <i>i.e.</i> , if TAFCON allotted new area to TNPL other than this 71,000 Ha then TNPL will conduct the stakeholder consultation to address this requirement. The documents mentioned above will be checked on random basis and in general minimum of 5 samples will be checked during field official field visits and Internal audit.	During audit and discussion with workers & contractors, the following were evidenced: 1. The contractors remunerate their workers on a tonnage basis which always exceeds the statutory minimum wage requirements. 2. The contractors prioritize the engagement of local labourers wherever feasible, thus generating employment opportunities that benefit the surrounding communities. 3. No instances of child labour were observed within the plantation areas. 4. It is also found that the TNPL officials making a visit to each plantations atleast once in a week. During these visits, they engage in discussions with local residents and labourers regarding the work being performed and the payments received from the contractor. This well-established system effectively confirms compliance with legal employment regulations.
1.13: Customary rights	TAFCON is raising the pulpwood plantations in the barren land. Government of Tamil Nadu leased out this barren land to TAFCON. However, the local people residing nearby TAFCON operating areas are allowed to collect firewood, grazing their animals as welfare activities. TNPL also verified these permissions given by TAFCON and confirmed during their Internal Audit which will be done once in a year. TNPL field officials will talk with local public/workers during their field visit once in a week to confirm the same. When there is changes in the supply area <i>i.e.</i> , if TAFCON allotted new area to TNPL other than this 71,000 Ha then TNPL will conduct the Stakeholder consultation to address this requirement.	It has been observed that TAFCON is establishing pulpwood plantations on barren land leased from the Government of Tamil Nadu. During an audit, it was confirmed that TAFCON permits local community members to graze their animals and collect firewood from these plantation areas. Further, TNPL officials visit these plantations weekly, engaging in discussions with available local residents. They also confirming the permission granted by TAFCON to local public. This

	The permission granted by TAFORN for grazing, fire wood collection, etc., will be verified on random basis and in general minimum of 5 samples will be verified during field official field visits and Internal audit.	process ensures the protection of the local public's customary rights, as evidenced during the internal audit.
1.14: Free prior and informed consent	TNPL plantation administrative executives will verify the agreement made with TAFORN. The pulpwood is procured through prior and informed consent as per the agreement.	During the audit, it was verified that TNPL is sources pulpwood exclusively from TAFORN plantations in accordance with their annual agreement. Consequently, it is evidenced that TNPL sources pulpwood from TAFORN with free, prior and informed consent.
1.15: Indigenous peoples rights	<p>TAFORN is raising pulpwood plantations in the barren land which is leased out by Government of Tamil Nadu. Also there is no presence of indigenous people like scheduled tribes and other traditional forest dwellers. So the rights of indigenous people dose not arises. However the local people residing nearby TAFORN operating areas are allowed to collect fire wood, grazing their animals as welfare activities. TNPL officials verifying these permissions given by TAFORN and confirm during Internal Audit which is done once in a year. They also discuss with local public and labourers and verifying these permissions given by TAFORN during their field visit which is done once in a week. The assessment report dated 14.02.19 submitted SSFRDT evidenced that fire wood is collected by local people and also grazing done by them in the TAFORN plantations. When there is changes in the supply area <i>i.e.</i>, if TAFORN allotted new area to TNPL other than this 71,000 Ha then TNPL will conduct the stakeholder consultation to meet out these standards.</p> <p>The permission granted by TAFORN for grazing, fire wood collection, etc., will be verified on random basis and in general minimum of 5 samples will be verified during field official field visits and Internal audit.</p>	It is confirmed that TAFORN is raising pulpwood plantations in the barren land which is leased out by Government of Tamil Nadu. Hence the rights of indigenous people do not come in TAFORN plantations areas. However, TAFORN allowing the local public to collect firewood and graze their animals in TAFORN plantations which evidenced during audit. Further, in the audit it is confirmed that TNPL officials also verifying the permission granted by TAFORN for the local people through their field visit and discussion with the local public.
1.16: Classification of species,quantities, qualities	<p>TNPL procures pulpwood from TAFORN as per the agreement executed with them. While allotting areas (coupes) to TNPL, TAFORN indicates the species and extent in Ha in the agreement. The harvesting permit (Form-I) issued by TAFORN is also having the details of species, extent and quantity to be transported through that particular truck. TNPL field officials will confirm the quality of the pulpwood during their filed visit once in a week.</p> <p>TNPL sourcing the Eucalyptus pulpwood as main product (Controlled Material) from TAFORN. Apart from this TNPL is not sourcing any co-products as Controlled Material from TAFORN. The species procured as Controlled Material from TAFORN are Eucalyptus hybrid and Eucalyptus camaldulensis. These species are commercially cultivable/harvesting species which are not comes under CITES. This Eucalyptus pulpwood (Controlled Material) in terms with type and quality are commercially available in the declared supply area of TAFORN.</p>	The agreement executed between TNPL & TAFORN specifies key details including species and area of each plantation. Similarly, the harvesting permit issued by TAFORN explicitly states the species, extent and quantity of wood to be transported through that particular truck. Further, weekly site visits by TNPL officials are documented to evidence their supervision and ensure the quality of wood
1.17: Trade and transport	<p>All the harvested Controlled Material from TACFORN fields is transported by TNPL with valid Form-I permit (in Triplicate) issued by TAFORN officials (A Government Corporation) along with Consignment Note document. One copy of the permit is retained by TAFORN field officials, the second one for TAFORN head office and the third one for TNPL.</p> <p>The Form-I permit will have the plantation details (source), truck number and number of stacks loaded in that particular truck. Based on the number of stacks, the Volume Ratio Weight (VR weight) is calculated</p>	During an audit, it is evidenced that TNPL is having a robust well systematic system to maintain the history of pulpwood transported from field to TNPL mill site. The Form-I permit issued by Ranger, TAFORN has been verified which having the details like plantation details (source), truck number and number of stacks loaded in that particular truck. The Consignment Note raised by TNPL officials also

	<p>using standard volume weight conversion formulae. If the Controlled Material is EH/ET species then 1 Stacked Tonne (ST) is equal to 1.10 MT and if it is EC species means 1 ST is equal to 1.00 MT. To have a control over VR weight, the Field weight is recorded in the nearby Field Weighbridge and the truck is carrying the Field weigh slip with details of truck number during transportation of Controlled Material to TNPL.</p> <p>TNPL officials is issuing the Consignment note with truck number and Form-I permit number details. Each truck is carrying these document during transport of Controlled Material from TAFORN to TNPL.</p> <p>At TNPL gate, the truck number is verified from the documents and it is entered in ERP system gate entry before allowing the truck to enter inside the factory. Without Form-I Permit and Field weighbridge weight slip, the truck will not be allowed to go inside to TNPL.</p> <p>At TNPL weighbridge, the source, permit number, consignment note number, truck number and Field weight will be verified. Then the Permit number issued by the TAFORN, the Consignment Note number, Number of stacks transported is entered in weighment slip form in ERP system of TNPL. After that, the Gross weight is recorded at TNPL weighbridge and the truck is allowed to unload the Controlled Material. The unloaded Controlled Material is separately stored at Wood yard and Consumed further. After unloading, empty weight is recorded to arrive net weight (TNPL weighbridge weight) and weighslip is issued for net weight i.e., TNPL weighbridge weight at TNPL weighbridge.</p> <p>Based on Volume Ratio weight, Field weight and TNPL weighbridge weight, the quantity of the material transported from TAFORN to TNPL is ensured by TNPL Plantation officials. Thus, the history of Controlled Material transported from TACFORN fields to TNPL through each truck <i>i.e.</i>, from plantation to mill and mill to utilization is maintained in a systematic way.</p> <p>TNPL is making payment to TAFORN for the highest weight recorded among the three weights <i>i.e.</i>, VR weight, Field Weighbridge weight and TNPL weight. Since TNPL and TAFORN is Government enterprises, TNPL will not allow to make higher payment or TAFORN will not accept any lesser payment then the controlled material supplied by them. With this double controlled system there is no risk of mixing Controlled Material with non-eligible inputs in its supply chain.</p> <p>By this well systemized controlled system there is <u>No Risk of Mixing</u> Controlled Material with non-eligible inputs in its supply chain during transport, processing or storage.</p>	<p>evidenced and its having the details of truck number and Form-I permit number details.</p> <p>It is evidenced that all the details mentioned in Form-I permit and Consignment note is entered in TNPL Weighment slip form in ERP system. Further, TNPL recording all the three weights i.e., VR weight, Field Weighbridge weight and TNPL weight and payment made to TAFORN for the highest weight among these three weights. Also, TNPL storing these controlled material at their yard separately. Through this well systemized controlled system maintained by TNPL it is confirmed that there is no risk of mixing Controlled Material with non-eligible inputs in its supply chain during transport, processing or storage.</p>
1.18: Offshore trading and transfer pricing	As per CNRA for India, it is categorized as Low risk.	As per CNRA for India, this category is categorized as low risk. Also evidenced no offshore trading by TNPL.
1.19 Custom regulations	There is no export of pulpwood by TNPL and no existence of custom regulations.	During audit it is evidenced that TNPL is not exporting any pulpwood and hence there will not be existence of custom regulations.
1.20 CITES	TAFORN is raising the Eucalyptus pulpwood plantation in the barren land. The Eucalyptus species is not comes under CITES. TNPL procuring the Eucalyptus pulpwood as per the agreement executed with	It is evidenced that the Eucalyptus species raised by TAFORN does not come under CITES. Moreover, the plantations raised by TAFORN in the

	them. TNPL plantation administrative executives will verify agreement executed with TAF CORN for the species and procure the pulpwood accordingly.	barren land which is not having any CITES species. Thus, there is no CITES species observed in the area of operation.
1.21 Legislation requiring due diligence/ due care procedures	Not Applicable as per CNRA for India.	
Category 2 : Wood harvested in violation of traditional and human rights		
Indicator 2.1. The forest sector is not associated with violent armed conflict, including that which threatens national or regional security and/or linked to military control. Guidance Is the country covered by a UN security ban on exporting timber? Is the country covered by any other international ban on timber export? Are there individuals or entities involved in the forest sector that are facing UN sanctions? Compendium of United Nations Security Council Sanctions	As per CNRA for India, it is categorised as Low risk.	
Indicator 2.2. Labour rights are respected including rights as specified in ILO Fundamental Principles and Rights at work. Guidance Are the social rights covered by the relevant legislation and enforced in the country or area concerned? (refer to category 1) Are rights like freedom of	The labour rights with respect to indicator 2.2. are met out by TNPL and TAF CORN which is evidenced by TNPL during Internal Audit which is done once in a year. During Internal audit TNPL officials confirm the labourers are getting payment correctly which is done on tonnage/Ha basis and no gender bias among them. The rights of labourers, absence of compulsory and/or forced labour and child labour are confirmed by TNPL during their Internal audit. TNPL Field officials also visits the harvesting field once in a week, discuss with labourers, verify payment records and confirm that labourers are getting payment correctly which is done on tonnage/Ha basis and non-existing of gender bias. During their visit, they also confirm that no child labour is engaged during Controlled Wood sourcing from TAF CORN. The documents mentioned above will be checked on random basis and in general minimum of 5 samples will be checked during field official field visits and Internal audit. Hence, there is no violation of applicable labour laws and rights.	Based on the Purchase order/tender documents issued by TNPL to harvesting contractor and the schedule of rate of fixing system of TAF CORN for its plantation establishment activities, it is confirmed that the payment is made on per unit basis. During audit it is also confirmed that the payment made on unit basis like tonnage without any gender bias. No instances of child labour were observed within the plantation areas. With these evidences, it is confirmed that the labour rights related to indicator 2.2 are complied by them.

<p>association and collective bargaining upheld?</p> <p>Is there evidence confirming absence of compulsory and/or forced labour?</p> <p>Is there evidence confirming absence of discrimination in respect of employment and/or occupation, and/or gender?</p> <p>Is there evidence confirming absence of child labour?</p> <p>Is the country signatory to the relevant ILO Conventions?</p> <p>Is there evidence that any groups (including women) feel adequately protected related to the rights mentioned above?</p> <p>Are any violations of labour rights limited to specific sectors?</p>		
<p>Indicator 2.3. The rights of Indigenous and Traditional Peoples are upheld.</p> <p>Guidance:</p> <p>Are there Indigenous Peoples (IP), and/or Traditional Peoples (TP) present in the area under assessment?</p> <p>Are the regulations included in the ILO Convention 169 and is UNDRIP enforced in the</p>	<p>TAFORN is raising pulpwood plantations in the barren land which is leased out by Government of Tamil Nadu. Also there is no presence of indigenous people like scheduled tribes and other traditional forest dwellers. So the rights of indigenous people do not arise. However the local people residing in the nearby TAFORN operating areas are allowed to collect fire wood, grazing their animals as a welfare activities. TNPL officials verifying these permissions given by TAFORN and confirm during Internal Audit which is done once in a year. TNPL officials also discuss with local public and labourers and verifying these permissions given by TAFORN during their visit which is done once in a week. The assessment report dated 14.02.19 submitted SSFRDT evidenced the fire wood collected by local people and grazing done by them in the TAFORN plantations. When there is changes in the supply area <i>i.e.</i>, if TAFORN allotted new area to TNPL other than this 71,000 Ha then TNPL will conduct the stakeholder consultation to address the standards requirement.</p>	<p>Even though TAFORN is raising pulpwood plantations in the barren land which is leased out by Government of Tamil Nadu where the rights of indigenous people do not arise, TAFORN allowing the local people residing in the nearby TAFORN operating areas to collect fire wood, grazing their animals as welfare activities which was confirmed during the audit.</p> <p>The report submitted by SSFRDT also mentioned that TAFORN is carrying out these welfare activities in its plantation areas. Further, TNPL officials are also confirming the same during their visits of the plantations once in week atleast. With these evidences it is confirmed that they are complying the Indicator 2.3.</p>

<p>area concerned? (refer to category 1)</p> <p>Is there evidence of violations of legal and customary rights of IP/TP?</p> <p>Are there any conflicts of substantial magnitude [footnote 6] pertaining to the rights of Indigenous and/or Traditional Peoples and/or local communities with traditional rights?</p> <p>Are there any recognized laws and/or regulations and/or processes in place to resolve conflicts of substantial magnitude pertaining to TP or IP rights and/or communities with traditional rights?</p> <p>What evidence can demonstrate the enforcement of the laws and regulations identified above? (refer to category 1)</p> <p>Is the conflict resolution broadly accepted by affected stakeholders as being fair and equitable?</p>	<p>The permission granted by TAFORN for grazing, fire wood collection, etc., will be verified on random basis and in general minimum of 5 samples will be verified during field official field visits and Internal audit.</p> <p>TNPL administrative executives will verify the annual agreement with TAFORN once executed in every year and procure the pulpwood accordingly.</p>	
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Category 3 : Wood from forests where high conservation values are threatened by management activities

Indicator 3.0	Low risk as per CNRA India.	
Indicator 3.1 - 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>TAFORN is raising the pulpwood plantations in the barren land. It is evidenced that there is no existence of concentrations of biological diversity including endemic species, and rare, threatened or endangered species which are significant at global, regional or national levels by the Internal Audit which is done once in a year.</p> <p>The High Conservation Value Forest (HCVF) assessment report submitted Society for Social Forestry Research and Development (SSFRDT) dated 14.02.19 also confirm that there is no existence of concentrations of biological diversity in TAFORN plantation areas.</p> <p>The HCVF details will be checked on random basis and in general minimum of 5 samples will be checked during Internal audit.</p>	<p>It is confirmed that there is no occurrence of Rare, Threatened or Endangered species and Endemic species in TAFORN plantations. The HCVF report submitted by SSFRDT also indicated that there is no existence of these species. Further, TAFORN plantation areas are not having the importance of concentrations of biological diversity which was confirmed through the documents provided by TNPL.</p>

<p>3.2 HCV 2 Landscape-level ecosystems and mosaics: Large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels</p>	<p>TAFORN raising the pulpwood in the barren land. TNPL officials will confirm that TAFORN plantations are not having the landscape level ecosystem and mosaics which are significant at global, regional or national levels during their Internal Audit which is done once in a year. The HCVF assessment report submitted SSFRDT (dated 14.02.19) also confirm that TAFORN plantation are not having the landscape level ecosystem and mosaics which are significant at global, regional or national levels.</p> <p>The HCVF details will be checked on random basis and in general minimum of 5 samples will be checked during Internal audit.</p>	<p>During Internal audit the HCVF report submitted by Society for Social Forestry Research and Development (SSFRDT) has been verified. These report along with the field verification confirmed that there is no existence of large landscape-level ecosystems and ecosystem mosaics which are significant at global, regional or national levels in TAFORN plantations areas.</p>
<p>3.3 HCV 3 Ecosystems and habitats: Rare, threatened, or endangered ecosystems, habitats or refugia.</p>	<p>TAFORN is raising the pulpwood in the barren land. TAFORN plantations are not habitat for rare, threatened or endangered species which is evidenced during Internal Audit done by TNPL once in a year. It is also evidenced in the HCVF assessment report dated 14.02.19 submitted by SSFRDT.</p> <p>The HCVF details will be checked on random basis and in general minimum of 5 samples will be checked during Internal audit.</p>	<p>During the audit, TNPL submitted the HCVF assesment report submitted by SSFRDT With this report and field verification it is confirmed that the TAFORN plantation areas are not a habitat for Rare, threatened or endangered species.</p>
<p>Indicator 3.4- 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. These services include consolidation of highly erodible soils including on steep slopes forests that protect against flooding or forests that provide barriers to fire.</p> <ul style="list-style-type: none"> a) protection from flooding; b) protection from erosion; c) barriers from destructive fire d) clean water catchments 	<p>The basic ecosystem services such as protection from soil erosion and water catchments been addressed by TAFORN plantations which is evidenced through TNPL Internal Audit which is done once in a year. It is also evidenced in the HCVF assessment report dated 14.02.19 submitted by SSFRDT.</p> <p>The HCVF details will be checked on random basis and in general minimum of 5 samples will be checked during Internal audit.</p>	<p>Though TAFORN plantations are focussed on barren land, these plantations acting like water catchment area. Further, the eucalyptus trees planted in the TAFORN areas are acting as soil binding agent and these services were evidenced in the report submitted by Social Forestry Research and Development (SSFRDT).</p>
<p>3.5 HCV 5 Community needs: Sites and resources fundamental for satisfying the basic necessities of</p>	<p>The community needs meet out by TAFORN plantations which are evidenced through TNPL Internal Audit which is done once in a year. TAFORN is allowing the local pepople to collect fire wood and graze their animals in their plantation areas. It is also evidenced in the HCVF assessment report dated 14.02.19 submitted by SSFRDT.</p>	<p>After discussion with local public and SSFRDT report, it is evidenced that the local people are being allowed by TAFORN to collect fire wood and graze their animals. This public oriented action ensuring that the basic necessities of local communities are meet out by TAFORN.</p>

local communities or indigenous people		
3.6 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.	The cultural values stated in indicator 3.6 have been addressed by TAFORN plantations which are evidenced during TNPL Internal Audit which is done once in a year. That also evidenced in the HCVF assessment report dated 14.02.19 done by SSFRDT.	The sacred groves tree species like Palm trees which are having the importance of traditional cultures of local communities in TAFORN plantations were identified and maintained without disturbing which was confirmed during audit. The compliances on indicator 3.6 by TNPL/TAFORN was authenticated through HCVF assessment report submitted by SSFRDT.
Controlled wood category 4. Wood from forests being converted to plantations or non-forest use		
4.1	The TAFORN plantations are raised in barren area and no forests are converted to plantations. Low risk as per CNRA for India.	The plantations are raised in barren area and no forests are converted to plantations. Also it is categorized as low risk as per CNRA for India.
Controlled wood category 5. Wood from forests in which genetically modified trees are planted		
5.1	TNPL is sourcing the Eucalyptus pulpwood from TAFORN which are seedlings or clonal origin. This species is not genetically modified species. Low risk as per CNRA for India.	TNPL sources Eucalyptus pulpwood from TAFORN which are of either seedlings or clonal origin. TAFORN is not raising plantations through genetically modified species. As per CNRA for India it also categorized as low risk.

4.b Risk assessment and mitigation for mixing in the supply chain

Participating site	Supply chain type	No. of tiers	Risk of mixing	Control measures	Findings from field verification if undertaken as a control measure
"Administrative divisions/regions of Tamil Nadu Forest Plantation Corporation Limited (TAFORN) viz. "Aranthangi, Karaikudi, Pudukkottai, Tirukoilur, Villupuram Ulundurpettai and	Controlled Wood delivered and purchased directly from TAFORN to TNPL's log yard.	Single Tier Purchase only	No Risk of Mixing	All the harvested Controlled Material from TAFORN fields is transported by TNPL with valid Form-I permit (in Triplicate) issued by TAFORN officials (A Government Corporation) along with Consignment Note document. One copy of the permit is retained by TAFORN field officials, the second one for TAFORN head office and the third one for TNPL.	During an audit, it is evidenced that TNPL is having a robust well systematic system to maintain the history of pulpwood transported from field to TNPL mill site. The Form-I permit issued by Ranger, TAFORN has been verified which having the details like plantation details (source), truck number and

<p>Vir dhachalam” covered in the districts of “Sivaganga, Pudukottai, Trichy, Thanjavur, Karur, Cuddalore, Villuppuram, Perambalur, Ariyalur, Thiruvannamalai in the State of Tamil Nadu, India from where TNPL is sourcing the Controlled Material”.</p>				<p>The Form-I permit will have the plantation details (source), truck number and number of stacks loaded in that particular truck. Based on the number of stacks, the Volume Ratio Weight (VR weight) is calculated using standard volume weight conversion formulae. If the Controlled Material is EH/ET species then 1 Stacked Tonne (ST) is equal to 1.10 MT and if it is EC species means 1 ST is equal to 1.00 MT. To have a control over VR weight, the Field weight is recorded in the nearby Field Weighbridge and the truck is carrying the Field weigh slip with details of truck number during transportation of Controlled Material to TNPL.</p> <p>TNPL officials is issuing the Consignment note with truck number and Form-I permit number details. Each truck is carrying these document during transport of Controlled Material from TAF CORN to TNPL.</p> <p>At TNPL gate, the truck number is verified from the documents and it is entered in ERP system gate entry before allowing the truck to enter inside the factory. Without Form-I Permit and Field weighbridge weighment slip, the truck will not be allowed to go inside to TNPL.</p> <p>At TNPL weighbridge, the source, permit number, consignment note number, truck number and Field weight will be verified. Then the Permit number issued by the TAF CORN, the Consignment Note number, Number of stacks transported is entered in weighment slip form in ERP system of TNPL. After that, the Gross</p>	<p>number of stacks loaded in that particular truck. The Consignment Note raised by TNPL officials also evidenced and its having the details of truck number and Form-I permit number details.</p> <p>It is evidenced that all the details mentioned in Form-I permit and Consignment note is entered in TNPL Weighment slip form in ERP system. Further, TNPL recording all the three weights i.e., VR weight, Field Weighbridge weight and TNPL weight and payment made to TAF CORN for the highest weight among these three weights. Also, TNPL storing these controlled material at their yard separately. Through this well systemized controlled system maintained by TNPL it is confirmed that there is no risk of mixing Controlled Material with non-eligible inputs in its supply chain during transport, processing or storage.</p>
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				<p>weight is recorded at TNPL weighbridge and the truck is allowed to unload the Controlled Material. The unloaded Controlled Material is separately stored at Wood yard and Consumed further. After unloading, empty weight is recorded to arrive net weight (TNPL weighbridge weight) and weighslip is issued for net weight i.e., TNPL weighbridge weight at TNPL weighbridge.</p> <p>Based on Volume Ratio weight, Field weight and TNPL weighbridge weight, the quantity of the material transported from TAFORN to TNPL is ensured by TNPL Plantation officials. Thus, the history of Controlled Material transported from TACFORN fields to TNPL through each truck <i>i.e.</i>, from plantation to mill and mill to utilization is maintained in a systematic way.</p> <p>TNPL is making payment to TAFORN for the highest weight recorded among the three weights <i>i.e.</i>, VR weight, Field Weighbridge weight and TNPL weight. Since TNPL and TAFORN is Government enterprises, TNPL will not allow to make higher payment or TAFORN will not accept any lesser payment then the controlled material supplied by them. With this double controlled system there is no risk of mixing Controlled Material with non-eligible inputs in its supply chain.</p> <p>By this well systemized controlled system there is <u>No Risk of Mixing</u> Controlled Material with non-eligible inputs in its supply chain during transport, processing or storage.</p>	
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5. Technical experts used in the development of control measures

Name	License/Registration #	Qualification	Scope of service	Source of information
Mr.A.Jainaladeen	Not Applicable	M.Sc., M.A., M.Phil.	Advice & Guidelines related to category 2 and 3 of Risk Assessment of TNPL which is prepared based on the guidelines of Centralized National Risk Assessment for India FSC-CNRA-IN V1-0 EN-15-12-2017	-
Dr.K.T.Parthiban	Not Applicable	Ph.D, (Forestry)	Advice & Guidelines related to category 1, 4 & 5 of Risk Assessment of TNPL which is prepared based on the guidelines of Centralized National Risk Assessment for India FSC-CNRA-IN V1-0 EN-15-12-2017	-

6. Stakeholder consultation processes

Stakeholders Consultation will be done according to Annex B of FSC-STD-40-005 V3-1 EN. The Stakeholders consultation will be conducted once in 5 years since the TAFORN is allotting the pulpwood to TNPL through their fixed area of 71,000 Ha only. If TAFORN allotted any other area than this 71,000 Ha then TNPL will conduct stakeholders consultation during that annual year.

Since this is a re-certification audit, TNPL is conducting stakeholders consultation from 15.05.2026 to 28.06.2026 to obtain the comments from any of the stakeholder to continue FSC-CW certification at TNPL Unit-I. Based on the comments to be received from stakeholders, the DDS will be updated accordingly. The stakeholders list are as below:

Supply area	Relevant controlled wood category	List of stakeholder groups invited to participate				Summary of comments received from stakeholders	Description of how stakeholder comments were taken into account	Justification for concluding that the material sourced from the area was low risk
		Sl.No	Name of Stake Holder	Address	Category of Stake Holder			
"Administrative divisions/regions of Tamil Nadu Forest Plantation Corporation Limited (TAFORN) viz. "Aranthangi, Karaikudi, Pudukkottai, Tirukoilur, Villupuram		1.	Managing Director	Tamil Nadu Forest Plantation Corporation Limited, Karur Main Road, Mallachipuram, Kambarasampettai Post, Tiruchirappalli. Tamil Nadu – 620 101	Govt. Agency/ Forest Owners			
		2.	Regional Manager	Tamil Nadu Forest Plantation Corporation Limited,	Govt. Agency/ Forest Owners			

<p>Ulundurpettai and Virdhachalam” covered in the districts of “Sivaganga, Pudukottai, Trichy, Thanjavur, Karur, Cuddalore, Villuppuram, Perambalur, Ariyalur, Thiruvannamalai in the State of Tamil Nadu, India from where TNPL is sourcing the Controlled Material”.</p>			<p>Indra Nagar, Machuvadi, Pudukottai Pudukottai District. Tamil Nadu, PIN- 622 004</p>			
	3.	Regional Manager	<p>Tamil Nadu Forest Plantation Corporation Limited, Subramaniapuram, Karaikudi, Sivaganga District. Tamil Nadu, PIN– 630 001.</p>	Govt. Agency/ Forest Owners		
	4.	Regional Manager	<p>Tamil Nadu Forest Plantation Corporation Limited, 450/1, Periyar Nagar (S), Vridhachalam, Cuddalore District. Tamil Nadu – 606 001.</p>	Govt. Agency/ Forest Owners		
	5.	Regional Manager	<p>Tamil Nadu Forest Plantation Corporation Limited, Forest Rest House Campus, Ulundurpettai – 606 107</p>	Govt. Agency/ Forest Owners		
	6.	Regional Manager	<p>Tamil Nadu Forest Plantation Corporation Limited, 81, Hospital Road , Tirukoilur, Villupuram District. Tamil Nadu</p>	Govt. Agency/ Forest Owners		
	7.	District Forest Officer	<p>District Forest Officer Pudukkottai Division Near Model Hr.Sec School, Machuvadi Pudukkottai – 622 004</p>	Govt. Agency/ Forest Owners		
	8.	District Forest Officer	<p>District Forest Officer Karur Division Dindigul Main Road, Thanthoni Post Karur – 639005</p>	Govt. Agency/ Forest Owners		
	9.	Dr.K.T.Parthiban	<p>Forest College & Research Institute,</p>	Research Institute/State Forest Agency/		

			Tamil Nadu Agricultural University Mettupalayam, Coimbatore – District	Standard Developers/ Experts			
10.	Dr.P.Masilamani		Anbil Dharmalingam Agricultural College & Research Institute, Tamil Nadu Agricultural University Triuchirapalli – District	Research Institute/ University			
11.	Dr.B.Nagarajan		The Scientist Institute of Forest Genetics and Tree Breeding Cowley Brown Rd, R S Puram West, Coimbatore - 641002	National/State Forest Agencies			
12.	M/s.SSFRDT		Society For Social Forestry Research And Development 507, Anna Nagar West Extension Chennai.	Local/Regional NGOs/Social/ Experts			
13.	M/s.Green Care Foundation		739, Periyar Nagar, Rajagopalapuram, Pudukottai – District, Tamil Nadu-622 003	Local/Regional NGOs/ Environment			
14.	Mr.Shanmugam		M/s.Tree Growers Association, Karur	NGO's/ Recreational Interest/Social			
15.	Mr.Vinoth		Green Shadow Foundation No.8, A.I,T,I, Complex Puthur 4 Road Trichy – 620 017	Experts/NGO's/ Environment			
16.	Mr.E.Shanmugam		PUGALUR KAGITHA ALAI LPF THOZHILALAR SANGAM	Labour Union			
17.	Mr.S.Nagarajan		ANNA THOZHILALAR MATRUM SIPPANTHIGAL SANGAM	Labour Union			
18.	Mr.V.Mahesh		TNPL THOZHILALAR SANGAM	Labour Union			
19.	Mr.Kannan		TNPL Staff Association	Association			
20.	Mr.G.Selvaraj		TNPL Officer Welfare Association	Association			

		21.	Mr.Abhirubsen	Bureau Veritas India Private Limited C-7, First Floor Sector -3 Noida - 201301	FSC Certification Body			
		22.	Mr.Amresh Deshpande	Country Manager FSC Regional Office, India	FSC National Office			
		23.	Mr.Selvam	The Asst.General Manager (Forest) Seshasayee Papers and Boards Limited Pallipalayam, Erode District	Industry/ Certificate Holders			
		24.	Mr.M.P.S.Yadava	General Manager- Plantation West Coast Paper Mills Ltd. Bangurnagar, Dandeli -581 325	Industry/ Certificate Holders			
		25.	M/s.EIE India Private Limited	No-9, Anna nagar Karur Main Road, Mulanur Post Dharapuram Taluk Tiruppur District Tamil Nadu-638106	Forest industry			
		26.	Mr.Balamurugan	2720, Fathima Building Room no.11, Radha café lane 11, Vadakku Raja Veethi Birundhavanam, Pudukkottai – 622 001	Contractor			
		27.	Mr.M.S.Ashok Kumar	Nithiyakalayani Agencies 2/6-A, Amman Kovil Street Kallur Post, Kelanilai Via, Pudukkottai Dist – 622 202	Contractor			
		28.	Mr.V.S.Rajan	2/1445, Raja Street Valluvar Nagar, Burma Colony, Karaikudi	Contractor			
		29.	Mr.A.Namachivayam	S/o.Amirthalingam, 2/23, Middle Street, Utjottai, Jayankondam, Ariyalur	Contractor			

		30.	Mr.Jaganmohan	Agaraputhur Kattumannarkoil Taluk Cuddalore District	Local Public/Farmer			
		31.	Mr.Louis	Melamichealpatti Udayarpalayam Taluk Ariyalur	Local Public/Farmer			
		32.	Mr.Ponnapillai.N	S/o Narayanasamy, 1/45, Villvanatham village, Vanur taluk, Villuppuram district - 605014	Local Public/Farmer			
		33.	Mr.Subramani	S/o Kesavalu, 78, Mariamman Kovil street, Cuddalore district - 605111	Local Public/Farmer			
		34.	Mr.Kannan	Periyavalayam Udayarpalayam Taluk Ariyalur	Local Community			
		35.	Mr.Mohan.N	S/o Nallaiya, No.54,Chokalingapuram, Gundaveli(Po), Udayarpalayam(Tk), Ariyalur district - 612903	Farmers			
		36.	Mr.Muthukumarasamy	S/o Sethurama Naidu, Anikuthichan, Udaiyarpalayam-Tk, Ariyalur district -639004	Farmers			
		37.	Mr.G.Sivakumar	Mattayanpatti(Village), Perungalure(Po), Pudukkottai (Dt).	Farmers			
		38.	Mr.S.Raman	2/2. Arivagam, Karaikudi.	Farmers			

7. Complaints procedure

Descriptions	Details
<p>Procedure for filing complaints</p>	<p>Any Stakeholder having any inputs/complaints regarding the organizations conformity to the requirement of CW certificate may be followed the below laid down procedure:</p> <ol style="list-style-type: none"> 1. Any stakeholder may raise their inputs/complaints by any one of the following means: <ul style="list-style-type: none"> • By phone call • By sending mail • By sending written complaints through post/courier 2. The complaint shall be received and an acknowledgement provided to the stake holder pertaining to receipt of the complaint. 3. The stakeholder shall be informed about the complaint procedure and provide them initial response within a period of two weeks from the date of receipt of the complaint. 4. Company will conduct a preliminary assessment for determining whether evidence provided in a complaint is or is not substantial, by assessing the evidence provided by complainants. 5. Company will have dialogue with complainants that aims to solve complaints assessed as substantial before further actions are taken. 6. Company would be forward the substantial complaints to Certification Body/FSC National office within two weeks of receipt of the complaint. Company would also inform CB /FSC National office about steps to be taken by the Company to resolve the issues and precautionary approach shall be used during the verification period. 7. If any complaint / information is received regarding the breach of any standards of company's control wood policy with supported evidence, those will be assessed by GM (Plantation) within two weeks of receipt of such complaint / information. In the event that evidence is considered relevant, field investigation / verification would be conducted within two months of receipt of the complaint by competent authority. 8. On receipt of a complaint / information in regard to violation of any norms mentioned in controlled wood policy of the company, GM (Plantation) with the help of Senior Level Executives, will examine the source and confirm the documents issued from the source and its validity. It will also physically examine the harvesting field and in case of any doubt, shall immediately advise the concerned to stop the supplies. <p>On detailed examination, if the field verification concludes that wood does not meet the requirements of the Company Policy and requirements of FSC Controlled Wood standard, or if field verification is not conducted within 2 months of receipt of complaint, then the supply from that particular area/source would be excluded from Company's FSC Product Groups and no claims about this material would be made until the supply has been proven the policy and FSC Controlled Wood requirements.</p> <ol style="list-style-type: none"> 9. During field verification, Company found that corrective action may be required to sort out the complaint and meet the FSC Controlled Wood standards then Company will determine the correction action to be taken by supplier. Company will also verify and confirm the enforcement of corrective action by the supplier. If the corrective

	<p>action cannot be determined and/or enforced, the supply from that particular area/source would be excluded from Company's FSC Product Groups and no claims about this material would be made until the supply has been proven the policy and FSC Controlled Wood requirements.</p> <p>10. The Company would not procure the pulpwood from that concerned area/source as FSC Controlled Material while the complaint is pending.</p> <p>11. The company shall exclude supply and supplier from the company's FSC Controlled Material category if any non-compliance of Controlled Wood requirements is found and supplier will be able to supply controlled material only after it has been proved that if compliance the FSC Controlled Wood requirements.</p> <p>12. Further, the Company would notify the CB/FSC National Office in case of non-compliance with Controlled Wood requirements, once non-compliance is confirmed from low risk area. In case of frequent non-compliance in low risk area, the company will review its risk assessment and necessary action will be taken accordingly.</p> <p>13. The results of the complaint and any actions taken towards its resolution by the Company/Supplier shall be informed to the Complainant, CB and FSC National Office.</p> <p>14. Records of all complaints received and actions taken will be kept for a minimum of 5 years and would be made available to CB upon request.</p>
Contact information of the person or position responsible for addressing complaints	<p>Dr.K.Jayakumar, GM (Plantation), Tamil Nadu Newsprint and Papers Limited Karur – 639 136 E-mail ID: jayakumar.k@tnpl.co.in Telephone Number : 04324 – 277001 to 277010</p>

Annex

Descriptions	Control Measures to be checked
1.1: Land tenure and management rights	: TNPL & TAFCON agreement and TNPL Internal Audit Report
1.4: Harvesting permits	: TAFCON Permit & Consignment Note, Contractor Purchase Order, TNPL Internal Audit Report and Stakeholder consultation
1.5: Payment of royalties and harvesting fees	: Rate fixed by the Government & Contractor Purchase Order
1.6: Value added taxes and other sales taxes	: Invoices and GST payment made details
1.9: Protected sites and species	: TNPL & TAFCON agreement and the species allotted to TNPL
1.12: Legal employment	: Contractor Purchase order, Payment details, TNPL Internal Audit Report and Stakeholder consultation
1.13: Customary rights	: Land ownership details (TNPL & TAFCON agreement), TNPL Internal Audit Report and Stakeholder consultation
1.14: Free prior and informed consent	: TNPL & TAFCON agreement
1.15: Indigenous peoples rights	: TNPL & TAFCON agreement, TNPL Internal Audit Report, Stakeholder consultation and SSFRDT report
1.16: Classification of species, quantities, qualities	: TNPL & TAFCON agreement and Form-I permit
1.17: Trade and transport	: Form-I permit along with Consignment Note document.

1.19: Custom regulations	:	TNPL & TAFCON agreement
1.20: CITES	:	TNPL & TAFCON agreement and the species allotted to TNPL
2.2. Labour rights are respected including rights as specified in ILO Fundamental Principles and Rights at work	:	TAFCON Schedule Of Rate, Contractor Purchase Order And TNPL Internal Audit Report
2.3. The rights of Indigenous and Traditional Peoples are upheld.	:	TNPL & TAFCON agreement, TNPL Internal Audit Report, Stake holder consultation and SSRFDT Report
3.1 - HCV 1 Species diversity	:	TNPL Internal Audit Report and Society for Social Forestry Research and Development (SSFRDT) Report
3.2 - HCV 2 Landscape-level ecosystems and mosaics: Large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels	:	TNPL Internal Audit Report and Society for Social Forestry Research and Development (SSFRDT) Report
3.3 - HCV 3 Ecosystems and habitats: Rare, threatened, or endangered ecosystems, habitats or refugia.	:	TNPL Internal Audit report and Society for Social Forestry Research and Development (SSFRDT) Report
3.4- HCV 4 Critical ecosystem services: Basic ecosystem services in critical situations	:	TNPL Internal Audit Report and Society for Social Forestry Research and Development (SSFRDT) Report
3.5 - HCV 5 Community needs: Sites and resources fundamental for satisfying the basic necessities of local communities or indigenous people	:	TNPL Internal Audit Report and Society for Social Forestry Research and Development (SSFRDT) Report
3.6 - 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	:	TNPL Internal Audit Report and Society for Social Forestry Research and Development (SSFRDT) Report