

cal

This Due Diligence System Report applies to the supply chain of Forestadora Tapebicuá S.A.U. (hereinafter the Organization) for the Plywood plant, Sawmill and Remanufacturing of Eucalypt, located on RN 14, km 748, Gdor Virasoro and a Pine Sawmill located on RP 94 and RP37, Garruchos; both in department of Santo Tomé, Corrientes province, Argentina.

Supply Area:

Includes the departments of Santo Tomé, Ituzaingó, Gral. Alvear; San Martín, Paso de los Libres (Corrientes province) and the departments of Capital, Candelaria, San Ignacio, Libertador Gral. San Martín, Montecarlo, Eldorado, Apóstoles, Concepción de la Sierra, San Javier, L.N. Alem, and Oberá (Misiones province), Argentina.

Supply Chain and Risks:

The supply chain begins with the purchase agreement of the logs under the following methods: 1) Purchase on stump where the Organization manages - with its own contractors - the felling, extraction, classification, loading on trucks, and transportation; 2) Purchase of logs, on truck on the roadside of the *Forest Management Units (FMUs)*, in accordance with the quality specification established in the purchase order; the Organization hires and controls the transportation of logs to the industry; 3) Purchase of logs in the industry classified by specification is the less common method. The purchase order describes the purchase method applied. *All FMU are geo-referenced using Google Earth free application.*

The risk of mixing logs does not exist because the logs are loaded onto the trucks in the FMU without intermediate log-yards. If a secondary supplier requires that the logs go through an intermediate scale and reassignment of the transport document, the supply chain will be considered risky, and the evaluation will be conducted for the corresponding sub-suppliers.

Complaints Procedure:

Following the directive of document FSC STD 40-005 V3-1 section 7.2, the Organization has a procedure to manage comments, queries and / or complaints from stakeholders (VRO-PO-FOR- 01 Evaluation of Controlled Wood Suppliers, item 7.2).

The Organization: 1) Receive complaints: by email, by written note left at the front desk, by telephone, in person to the Forest Supervisors, or to the contact identified at the end of this report and acknowledges receipt; 2) Registers the relevant social actors in the consultation form GEN-F-FOR-05; 3) Informs the stakeholders that there is a procedure for contributions and complaints from stakeholders through the FSC webpage, in the controlled wood risk report, and through the GEN-F-FOR-05 survey form. (b1); 4) Establishes a response time to the stakeholders within two weeks (b2); 5) If there are complaints related to risk designations in the FSC® risk assessment, it will be sent to the FSC® National Office (c) therefore clauses d-k of requirement 7.2 do not apply; 6) Informs the stakeholders who made the complaint, the Certification Entity and the FSC National Office, about the results of the complaint of the actions that have been taken for its resolution and keep copies of the pertinent correspondence. (l); 7) Records and keep all the complaints received, and the actions taken (m); 8) Maintains records arising from this process for at least 5 years.

Applicable Risk Assessment:

For preparing the Controlled Wood Risk Assessment Report, it were considered the [FSC-STD-40-005 V3-1 EN Requirements for Sourcing FSC® Controlled Wood](#), and the [Centralized National Risk Assessment for Argentina FSC-CNRA-AR V1-0 EN](#).

An up-to-date register of applicable standards, regulations and treaties, conventions and international agreements ratified at the national and provincial level to forest plantations of exotic species for the supply area, was prepared based on procedure [FSC-PRO-60 -002a V1-0 EN FSC National Risk Assessment Framework](#). Table 1. Additionally, it was verified the minimum list of applicable laws, regulations, treaties, nationally ratified international agreements in [Preferred by Nature website](#).

This Due Diligence System (DDS) is an adaptation of due diligence system as per [Regulation \(EU\) 2023/1115 of the European Parliament and of the Council of 31 May 2023](#) laying down the obligations of operators who place timber and timber products on the market (known as the EU Timber Regulation or EUTR).

Control Measures Implemented in the Due Diligence System (DDS):

This section presents the mitigation or control measures implemented by the Organization for each indicator that is not designated in the low-risk category in document FSC-CNRA-AR V1-0 EN. These mitigation or control measures are applicable to both direct suppliers and their service companies. *All land and plantations included in the Supply Chain are georeferenced using Google Earth free application, with clear references to neighboring, routes, rivers, and any other significant landmarks.*

CATEGORY 1. ILLEGALLY HARVESTED WOOD.

The supply chain may be considered low risk in relation to illegal harvesting, when all the following indicators related to forest governance are met. The Organization conducts surveys and consults the opinion of an Expert to verify the control measures implemented.

Risk Indicator 1.1-Land Tenure and Management Rights:

Risk Specification: Specified.

Control Measure: Documentation that proves possession of the land is requested: Title deed, purchase ticket, land registry report, proof of payment of land tax rate showing the name of the owner or verification in the online registry (Corrientes province). Files are kept for purposes of verification.

Expected Result: Based on the applicable regulations at the national and provincial level, and the precautionary measures taken, there is no deviation in the legality of the property in the supply chain.

Risk Indicator 1.2-Licensing of Concessions:

Risk Specification: Does not apply to Plantations.

Risk Indicator 1.3-Management and Use Planning:

Risk Specification: Low, for Plantations under Law 25080 and its amendments. It does not apply to Plantations outside the law 25.080 and its amendments.

Risk Indicator: 1.4-Permits for Harvesting:

Risk Specification: Low, for Plantations under Law 25080 and its amendments. Permit for harvesting does not apply to Plantations.

Risk Indicator 1.5- Payment of Royalties, Harvest Rights:

Risk Specification: Does not apply to Plantations.

Risk Indicator 1.6-Value Added Tax and other taxable rates for sale:

Risk Specification: Specified.

Control Measure: The following criteria are verified before the purchase of logs: the legality of the company name and the supplier's CAE (Electronic Authorization Code for billing x AFIP webserver). La Organization is registered with AFIP (and withholding agents) and have signed multilateral agreements that apply according to the province to withhold taxes. For each purchase of logs the invoice includes: the VAT discriminated and IIBB if applicable. The VAT x purchases, and x sales is computed and paid monthly (Form F731) and the IIBB are computed and paid monthly, Form CM03 and annually, Form CM05, by province.

Expected Result: Based on the applicable regulations at the national and provincial level, the precautionary measures taken, and other sources of information consulted, there are no deviations in compliance with tax obligations (Value Added Tax, Gross Income Tax, and other rates) for the purchase / sale of logs entering the supply chain.

Risk Indicator 1.7.-Income Tax:

Risk Specification: Specified.

Control Measure: The Organization is withholding tax agent. Proof of payment can be verified at the Central Office. [Income tax for individuals (F713); Minimum presumed income tax (F715), equity tax return (F899) and others].

Expected Result: Based on the review of the applicable regulations and the payment vouchers observed, there is no evidence of deviations in compliance with tax obligations for the purchase / sale of logs in the supply chain.

Risk Indicator: 1.8.-Regulations on the use of wood:

Risk Specification: Low, for Plantations under Law 25080 and its amendments. It does not apply to Plantations outside the law 25.080 and its amendments.

Risk Indicator: 1.9-Protected Sites and Species:

Risk Specification: Specified.

Control Measure: The Organization geo-referenced using Google Earth free application, three areas: red (protected), yellow and green zones of the law of minimum budgets of native forests and other protected sites / species (e.g., Iberá Reserve / National Park and others); and the FMU of the Providers. The overlap of the protected sites and species within the FMUs to be harvested prior to the intervention is cartographically verified. When the overlap indicates less than 5 km (in a straight line), control measures are established to ensure that harvesting activities do not cause damage to protected sites and species (GEN F-FOR-03 registration, third pg).

Expected Result: Based on the environmental regulations applicable at the provincial level, the precautionary measures taken, and other sources of information consulted (surveys and Expert report), implies there is no evidence of damage to protected sites and species within the supply chain.

Risk Indicator 1.10-Environmental Requirements:

Risk Specification: Specified.

Control Measures: The Organization identifies, and safeguards data of the professionals involved in the EIA, which can be consulted if necessary. The Organization geo-referenced using Google Earth free application the red areas with native forest in the category of conservation. Our Organization and the Suppliers of Controlled Wood logs are part of a Fire Management Consortium that conduct training for rural populations, preventive actions and collaborate with neighbors if any forest fire occurs. The superposition of the native forests under conservation category with the FMUs to be harvested prior to the intervention is cartographically verified. When the overlap indicates less than 5 km (in a straight line), control measures are established to ensure that harvesting activities do not cause damage to protected sites and species (GEN F-FOR-03 registration, 3rd pp).

Expected Result: Based on the environmental regulations applicable at the provincial level, the precautionary measures are taken and other sources of information consulted (surveys and Expert report), implies there is no evidence of deviations in compliance with environmental requirements in the supply chain.

Risk Indicator 1.11-Occupational Safety and Health (OSH):

Risk Specification: Specified

Control Measure: For each FMU the use of safe work techniques, the use of legal personal protective equipment and the coverage of workers by an ART, among other measures, is verified in the field during harvest time. The control measures verified in the field are recorded in GEN-F-FOR-03, the persons consulted, the relevant data and their comments. This indicator and the control measures were surveyed more extensively according to the requirements of FSC STD 40-005 v3-1 Annex B. A report of the survey was prepared which was forwarded to the participating stakeholders. Additionally, an Expert Report was managed who verified the control measures.

Expected Results: Based on the OHS regulations applicable at the national level, the precautionary measures taken and other sources of information consulted (surveys and Expert Report), there is no evidence of deviations from the OHS requirements of workers related to the supply chain.

Risk Indicator 1.12-Legal Employment:

Risk Specification: Specified.

Control Measure: For each FMU, legal employment is verified in the field during the harvest: the salary settled in accordance with what is requested by the National Agrarian Labor Commission, and other discounts by law (retirement, social work, burial insurance, etc.) The persons consulted and their comments are recorded in Form GEN-F-FOR-03. This indicator was surveyed more extensively according to the requirements of FSC STD 40-005 v3-1 Annex B, a report of the survey was prepared which was forwarded to the participating social actors. Additionally, an Expert report was prepared who verified the control measures.

Expected Results: Based on the regulations on legal employment applicable at the national level, the precautionary measures are taken and other sources of information consulted (surveys and Expert report), implies there is no evidence of deviations in legal employment in the supply chain.

Risk Indicator 1.13-Customary Rights:

Risk Specification: Specified.

Control Measure: For each FMU, respect for customary rights is verified, when appropriate, in the field during harvest time, and the visit (s), the people consulted, and their comments are recorded. This indicator was surveyed more extensively according to the requirements of FSC STD 40-005 v3-1 Annex B, a survey report was prepared which was forwarded to the participating stakeholders. Additionally, an Expert report was prepared who verified the control measures.

Expected Result: Based on the environmental regulations applicable at the provincial and national level, the precautionary measures are taken and other sources of information consulted (surveys and Expert report), there is no evidence of deviations in customary rights in the supply chain

Risk Indicator 1.14-FPIC:

Risk Specification: Does not apply.

Risk Indicator 1.15-Rights of indigenous peoples:

Risk Specification: Specified.

Control Measure: For each FMU, respect for rights of indigenous peoples is verified, when appropriate, in the field during harvest time, and the visit (s), the people consulted and their comments are recorded. This indicator was surveyed more extensively According to the requirements of FSC STD 40-005 v3-1 Annex B, a survey report was prepared which was forwarded to the participating stakeholders. Additionally, an Expert report was prepared who verified the control measures.

Expected Result: Based on the environmental regulations applicable at the provincial and national level, the precautionary measures are taken and other sources of information consulted (surveys and Expert report), there is no evidence of deviations in customary rights in the supply chain.

Risk Indicator 1.16- Classification of species, quantities, and qualities:

Risk Specification: Low, for plantations.

Risk Indicator 1.17- Trade and transportation:

Risk Specification: Low, for plantations.

Risk Indicator 1.18-International trade and transfer prices:

Risk Specification: Specified.

Control Measure: Records of local prices of forest products generated by independent Organizations are kept. A monthly list of prices of own forest products is kept. It can be verified that the purchase prices of logs are in accordance with the local market prices. There is an annual audit on the valuation of forest heritage where the prices paid for pine and eucalypt logs are verified. The valuation is conducted under the country's accounting requirements and International Financial Reporting Standards (IFRS) and is audited quarterly by a recognized accounting auditing company.

Expected Result: Based on all sources of information consulted, there is no evidence of deviations in the international trade process and transfer prices of wood within the supply chain.

Risk Indicator 1.19-Customs Regulations:

Risk Specification: Low, for plantations.

Risk Indicator 1.20-CITES:

Risk Specification: Does not apply to plantations.

Risk Indicator 1.21- Legislation that requires DDS:

Risk Specification: Does not apply.

Category 1 Risk Assessment Result: The evidence from field verifications, documentation provided by owners, interviews with stakeholders and Expert verification, show there are no controversies about the legality of harvesting in pine and eucalypt plantations within the supply chain.

RISK INDICATOR 2-WOOD HARVESTED IN VIOLATION OF TRADITIONAL AND HUMAN RIGHTS.

The supply chain may be considered low risk in relation to the violation of traditional and human rights, when all of the following indicators are met. The Organization conducts surveys and consults the opinion of an Expert to verify the control measures implemented.

Risk Indicator 2.1-The country or supply area is not designated as a source of wood from conflict zones (e.g., USAID Type 1 conflict wood):

Risk Specification: Low.

Risk Indicator 2.2-There is no evidence that child labor or violations of the Fundamental Principles and Rights of the ILO are occurring at work in the forested areas of the supply area in question:

Risk Specification: Low, for discrimination and specified, for freedom of association and collective bargaining, child labor, forced labor, and discrimination for gender equality.

Control Measure: For each FMU, the absence of child labor and deviations from the Fundamental Principles and Rights of the ILO at work are verified in the field during harvest time and the persons consulted are recorded in GEN-F-FOR-03 and the comments. This indicator was surveyed more extensively according to the requirements of FSC STD 40-005 v3-1 Annex B, a report of the survey was prepared which was forwarded to the participating stakeholders. Additionally, an Expert report was managed who verified the relevance and effectiveness of the control measures.

Expected Result: Based on the national regulations applicable at the provincial and national level, the precautionary measures taken, and other sources of information consulted (surveys and Expert report), implies there is no evidence that child labor or violations of Fundamental Principles and Rights are occurring of the ILO at work, in the supply chain.

Risk Indicator 2.3-There is no evidence of violations of ILO Convention 169 on Indigenous and Tribal Peoples in the area in question:

Risk Specification: Specified.

Control Measure: For each FMU, when applicable, it is verified in the field prior to harvest that the rights of Indigenous Peoples are not harmed, and the persons consulted, and their comments are recorded in GEN-F-FOR-03.

Expected Result: Based on the national regulations applicable at the provincial and national level, the precautionary measures taken, and other sources of information consulted (surveys and Expert report), implies it is evident that there are no conflicts regarding traditional rights, including rights of use, cultural interests or traditional cultural identity, within the supply chain.

Category 2 Risk Assessment Result: The evidence from field verifications, stakeholder interviews and Expert verification, show there are no evidence of violation of traditional and civil rights, child labor, gender discrimination within the supply chain.

RISK INDICATOR 3-WOOD FROM FORESTS WHERE HIGH CONSERVATION VALUES ARE THREATENED BY MANAGEMENT ACTIVITIES.

The supply chain may be considered low risk in relation to threats to HCVs if the risks described in indicators 3.5 and 3.6 are controlled or mitigated. The Organization conducts surveys and consults the opinion of an Expert to verify the control measures implemented.

NOTE: A determined risk applies to all HCVs due to having a supplier adjacent to the Iberá Natural Reserve.

Risk Indicator 3.0- Forest management activities in the relevant area (ecoregion, sub-region, local) do not threaten ecoregionally significant HCVs:

This indicator in the CNRA was analyzed at the country level (p.205). Because the supply area (and the supply chain) is limited to some departments in two provinces: it was decided to carry out the risk analysis on a smaller scale for indicators 3.1 to 3.4; that is to say, on a geographical scale, on a functional scale and on a forest type scale; and for indicators 3.5 and 3.6, keep the analysis at the country level.

Risk Indicator 3.1- HCV 1- Areas that contain significant concentrations of biodiversity values at a global, regional or national level (this includes protected areas, endemic species, rare or threatened species, and seasonal concentrations of species):

Risk Specification: Specified.

Control Measure: The Organization verifies by each FMU that the harvesting activities of its controlled wood suppliers do not threaten significant HCV-1. For each FMU, when applicable, it is verified in the field, before and during harvesting activities, that the HCV-1s are not damaged and the stakeholders consulted, and their comments are recorded in GEN-F-FOR-03.

Expected Result: Based on the national regulations applicable at the provincial and national level, the precautionary measures taken, and other sources of information consulted (surveys and Expert Report), implies it is evident that there is no damage to the HCV-1, within the chain of supply.

Risk Indicator 3.2- HCV-2: Large ecosystems at the landscape level and mosaics of ecosystems that are significant at the global, regional or national level and that contain viable populations of the vast majority of species that appear naturally, in natural patterns of distribution:

Risk Specification: Specified.

Control Measure: The Organization verifies by each FMU that the harvesting activities of its controlled wood suppliers do not threaten significant HCV-2. For each FMU, when applicable, it is verified in the field, before and during harvest activities, that the HCV-2 are not damaged, and the stakeholders are consulted and their comments are recorded in GEN-F-FOR-03.

Expected Result: Based on the national regulations applicable at the provincial and national level, the precautionary measures taken, and other sources of information consulted (surveys and Expert report), implies it is evident that there is no damage to the HCV-2, within the chain of supply.

Risk Indicator 3.3- HCV-3: Rare, threatened, or endangered ecosystems, habitats or refuges:

Risk Specification: Specified.

Control Measure: The Organization verifies by each FMU that the harvesting activities of its controlled wood suppliers do not threaten significant HCV-3. For each FMU, when applicable, it is verified in the field, before and during harvest activities, that the HCV-3 are not damaged, and the stakeholders consulted, and their comments are recorded in GEN-F-FOR-03.

Expected Result: Based on the national regulations applicable at the provincial and national level, the precautionary measures taken, and other sources of information consulted (surveys and Expert report), it is evident that there is no damage to the HCV-3, within the supply chain.

Risk Indicator 3.4- HCV-4: Basic ecosystem services in critical situations, including the protection of water catchment areas and the control of soil erosion and vulnerable slopes:

Risk Specification: Specified.

Control Measure: The Organization verifies by each FMU that the harvesting activities of its controlled wood suppliers do not threaten significant HCV-4. For each FMU, when applicable, it is verified in the field, before and during harvesting activities, that the HCV-4 are not damaged, and the stakeholders consulted, and their comments are recorded in GEN-F-FOR-03.

Expected Result: Based on the national regulations applicable at the provincial and national level, the precautionary measures taken, and other sources of information consulted (surveys and Expert report), it is evident that there is no damage to the HCV 4, within the supply chain.

Risk Indicator 3.5- HCV-5: Fundamental areas and resources to satisfy the basic needs of local communities or indigenous peoples:

Risk Specification: Specified.

Control Measure: The Organization verifies by each FMU that the harvesting activities of its controlled wood suppliers do not threaten significant HCV-5. For each FMU, the superposition of the potential existence of HCV-5 with the FMUs to be harvested prior to the intervention is mapped. When the overlap indicates a distance of less than 5 km (in a straight line), control measures are established to ensure that the harvesting activities do not cause damage to the HCV-5 (page 17 of the ENR) and that the measures of control are effective (GEN-F-FOR-03, page 3).

Expected Result: Based on the applicable regulations at the provincial and national level, the precautionary measures taken, and other sources of information consulted (surveys and Expert report), implies there is evidence that forest management activities in the supply chain do not threaten HCV -5.

Risk Indicator 3.6- HCV-6: Areas of critical cultural, ecological, economic, or religious / sacred importance for the traditional culture of local communities or indigenous peoples:

Risk Specification: Specified.

Control Measure: The Organization verifies by each FMU that the harvesting activities of its controlled wood suppliers do not threaten significant HCV-6. For each FMU, the overlap between the potential existences of HCV-6 with the FMUs to be harvested prior to the intervention are mapped. When the overlap indicates a distance of less than 5 km (in a straight line), control measures are established to ensure that the harvesting activities do not cause damage to the HCV-6 (page 17 of the ENR) and it is verified that the measures of control are effective (GEN-F-FOR-03, page 3).

Expected Result: Based on the environmental regulations applicable at the provincial and national level, the precautionary measures taken, and other sources of information consulted (surveys and Expert report), implies there is evidence that forest management activities in the supply chain do not threaten the AVC-6.

Category 3 Risk Assessment Result: *The Organization does not harvest wood from native forests:* It does not purchase or process wood where high conservation values are threatened by management activities within the supply chain. The Organization established additional levels of control, as previously described, to verify and demonstrate that such deviations are not observed within its supply chain.

RISK INDICATOR 4-WOOD FROM FORESTS THAT ARE BEING CONVERTED TO PLANTATIONS OR OTHER USES.

The supply area may be considered low-risk in relation to the conversion of forests to plantations or other uses when the following indicator is present: the change from plantations to other land uses is not considered forest conversion (FSC-CNRA-AR V1-0 EN, pg. 33).

Risk Indicator 4.1-There is no net loss or significant rate of loss (> 0.5% per year¹³) of natural forests or other existing forest systems such as savannas in the eco-region in question:

Risk Specification: Specified.

Control Measure: The Organization does not buy nor process wood from native forests. The Organization buys and processes logs from plantations of exotic species (pine and eucalypt).

Expected Result: Based on the applicable regulations at the provincial and national level, the precautionary measures taken, and other sources of information consulted, there is evidence that harvesting activities in the supply chain do not threaten natural forests or other existing forest systems such as savannas in the ecoregion in question.

Category 4 Risk Assessment Result: The Organization uses and processes wood from pine and eucalypt plantations within its supply chain. Therefore, it does not pose a threat to natural forests or other existing forest systems such as savannas in the eco-region in question.

RISK INDICATOR 5-WOOD FROM FORESTS WHERE GENETICALLY MODIFIED TREES ARE PLANTED.

Risk Indicator 5.1-The supply area may be considered low risk in relation to wood from genetically modified trees, as some of the following indicators are met: a) There is no commercial use of genetically modified trees of the species that are currently being getting; or b) Licenses are required for the commercial use of genetically modified trees and there are no licenses for the commercial use of the species being obtained; or c) The commercial use of genetically modified trees is prohibited in the country in question.

Risk Specification: Low.

Category 5 Risk Assessment Result: The Organization does not manage laboratories that experiment with GMOs. The Organization does not buy wood from GMOs plantations. There is no risk of processing or entering wood from genetically modified trees into the supply chain.

RISK ASSESSMENT FINAL RESULT

The wood entering the supply chain to be processed and the Organization's relationship with stakeholders are low risk and there are no threats detected. The Organization conducts surveys and consults the opinion of an Expert to verify the control measures implemented.

Consultation process:

The Organization consulted stakeholders to verify the relevance of the measures to control the risks identified, following the directive of the standard FSC STD 40-005 V3-1 sections 4.6, 4.7 & 4.8. The second consultation was conducted from May to July 2021 and the whole spectrum of stakeholders listed in Annex B were reached. A

final report for the consultation were prepared and distributed to the stakeholders consulted. The seventy-seven stakeholders surveyed, found no controversies for categories 1, 2, 3 and 4 risk indicators (which apply) in the Organization supply chain. The most active and interested sector in the subject was the economic with 54% of the response received, social and environmental sectors both responded the 23% of the survey. The social sector agreed on the prohibition of child labor, the strengthening of formal employment, and the legal marketing of wood. The northern zone of Corrientes and the southern part of the province of Misiones, the supply area of the Organization, is an area where there is the highest concentration of FSC FMUs. The certification is well known and there is a supply of service providers that have controls from different organizations to which they provide services. The FSC National Office was consulted, and the summary report of the consultation was sent to it as well as to the stakeholders consulted.

Additionally, an independent local Expert was hired: Francisco Torres Cayman, Agr. Eng, (CPIAC N°634); specialist in Natural Resources, professor at the Universidad Nacional del Nordeste, with broad experience in forestry in the public and private sectors. The Expert conducted an analysis of the risk assessment at the office and at the field within the supply chain and evaluated the relevance and effectiveness of the control measures implemented. The result of this evaluation was that the risks described in the Categories 1, 2, 3 and 4 (which applied) in the supply chain of the Organization are controlled.

Revision 2023:

This DDS was reviewed on Ago-2023 and no deviations nor observations were found regarding the 2022 version.

Qualification of the person who prepared this Due Diligence System Report:

Forest Engineer. National University of La Plata (Buenos Aires), 1985. [\[LINK\]](#)

Postgraduate M.Sc Silvicultura. ESALQ-USP (Brazil), 1995. [\[LINK\]](#)

Production and Environment Specialist. National University of Misiones (Oberá, Misiones), 2001. [\[LINK\]](#)

Professional Registration CPIAC N° 656.

Thirty-five years of experience in the forestry sector in the country.

Registration in the Provincial Registry of Environmental Consultants REPCA 0038-B.

Environmental Impact Studies Specialist, courses conducted at the Inter-American Development Bank (IDB).

Lead Auditor in ISO 14001 and ISO 9001 standards, courses conducted at TUV Rheinland Argentina.

Fifteen years of experience in the implementation and maintenance of FSC Forest Management / CoC Systems, regular update through webinars offered by FSC.

Member of the National Group for the Development of FSC Standards-Economic Chamber, since 2014.

Member of the Civil Association Council for Responsible Management of Forests and Forest Spaces.

Representative of the Organization before the FSC IC, South Economic Chamber, since 2007.

Representative of the Organization before the Argentine Forestry Association (AFOA). [\[LINK\]](#)

Representative of the Organization before the Fire Management Consortium (CMF). [\[LINK\]](#)

Representative of the Organization before the Argentine Institute for Standardization and Certifications (IRAM)

Plywood Committee, Solid Wood Committee, Biomass Committee and Sustainable Forest Management Committee. [\[LINK\]](#)

Representative of the Organization before the Provincial Industry Forest Strategic Plan Association. [\[LINK\]](#)

Representative of the Argentine Forestry Association before the Provincial Foundation for Plant Health. [\[LINK\]](#)

Physical address, email and phone numbers to receive inquiries.

Contact: Mirta N. Báez. Ruta Nac. 14 km 748, W3342BQA Gdor Virasoro, Corrientes Province, Argentina.
<mbaez@tapebicua.com.ar>; Phone 03756 493 200, Ext.250/ 201.



For. Eng. Mirta N. Báez
Forestadora Tapebicua S.A.U.
Date: 23/08/2023.