

State of California
AIR RESOURCES BOARD

EXECUTIVE ORDER W-26-047

Relating to CARB Approval of Third-Party Certifiers under
section 93120.4, title 17, California Code of Regulations

SGS-CSTC Standards Technical Services Company, Limited (SGS-China)

Whereas, the California Air Resources Board (CARB) has adopted the “Airborne Toxic Control Measure to Reduce Formaldehyde Emissions from Composite Wood Products” (ATCM; title 17, California Code of Regulations, sections 93120-93120.12), which establishes formaldehyde emission standards for composite wood products;

Whereas, section 93120.3(b) of the ATCM requires that manufacturers of composite wood products must verify compliance with the formaldehyde emission standards by using a third-party certifier (TPC) approved by CARB;

Whereas, the ATCM requires TPCs to:

- 1) Verify the accuracy of the emission test procedures and facilities used by composite wood product manufacturers to conduct formaldehyde emission tests;
- 2) Monitor manufacturer quality assurance programs; and
- 3) Provide independent audits and inspections;

Whereas, section 93120.4 of the ATCM sets forth the process for CARB’s Executive Officer to approve TPCs;

Whereas, section 93120.4(b)(1) of the ATCM requires that applications to become a CARB-approved TPC must be submitted to the Executive Officer in writing and must contain:

- 1) Evidence of actual field experience in the verification of laboratories and wood products, to demonstrate how applicants will be able to competently perform the requirements for TPCs of composite wood products listed in section 93120.12, Appendix 3, of the ATCM;
- 2) Evidence of the ability to properly train and supervise inspectors;
- 3) Evidence of a current product certification agency accreditation; and
- 4) A list of the composite wood products that the applicant is applying to verify and evidence that the applicant is qualified to verify these products;

Whereas, SGS-CSTC Standards Technical Services Company, Limited (SGS-China or the applicant), submitted an original application dated January 20, 2020, which was deemed complete on February 7, 2020;

Whereas, section 93120.4(b)(4) of the ATCM provides that the Executive Officer shall approve the application and issue an Executive Order if the evidence submitted by the applicant is sufficient to demonstrate that the applicant can competently perform the tasks specified in section 93120.12, Appendix 3, of the ATCM;

Whereas, SGS-China was issued Executive Order W-20-047, signed on February 12, 2020;

Whereas, section 93120.4(b)(4) of the ATCM specifies that Executive Orders have a duration of two years and allows CARB-approved TPCs to apply for re-approval by submitting an updated application;

Whereas, SGS-China has complied with section 93120.4(b)(4) of the ATCM every two years since being issued Executive Order W-20-047;

Whereas, SGS-China submitted an updated application on January 13, 2026; the application was deemed complete on January 28, 2026;

Whereas, the Executive Officer finds that the complete, updated application demonstrated the TPC's ability to continue to comply with section 93120.4(b)(1); and

Whereas, the Executive Officer approved SGS-China's updated application, and it is appropriate that Executive Order W-24-047, which was issued on March 25, 2024, be superseded by Executive Order W-26-047.

Now, therefore, it is ordered that SGS China is hereby approved as a TPC and is issued the following number designating them as a CARB-approved TPC: **TPC-47**.

Be it further ordered that SGS-China is a CARB-approved TPC for the following composite wood products: hardwood plywood, particleboard, and medium density fiberboard.

Be it further ordered that this approval is subject to the following conditions:

- SGS-China must provide their CARB-approved TPC number to each manufacturer it has subcontracted with for services, as specified in section 93120.12, Appendix 3, of the ATCM.
- SGS-China's subcontract laboratories listed in Attachment A must participate in an inter-laboratory study of their primary and/or secondary chamber facilities.
- If SGS-China wishes to use a subcontractor that is not listed in Attachment A, SGS-China must submit a request to the Executive Officer in writing and must provide evidence to demonstrate that the subcontractor can competently perform the tasks for which it is employed. SGS-China shall not use the subcontractor unless the Executive Officer approves the request in writing.
- SGS-China shall immediately notify the Executive Officer if any accreditation or certification provided in support of their application is renewed, allowed to expire, or revoked within the duration of this Executive Order.

Be it further ordered that this Executive Order W-26-047 supersedes Executive Order W-24-047.

Be it further ordered that this Executive Order shall have a duration of two years from the date it is executed; within 120 days prior to the expiration of this Executive Order, SGS-China may apply for re-approval by submitting an updated application to the Executive Officer as provided in section 93120.4 of the ATCM.

Be it further ordered that the Executive Officer may review and, for good cause, modify or revoke this Executive Order as provided in section 93120.4(d) of the ATCM. The Executive Officer shall not modify or revoke this Executive Order without affording Capital Testing with the opportunity for a hearing in accordance with the procedures specified in title 17, California Code of Regulations, section 60055.1 et seq.

Be it further ordered that SGS-China must maintain records in electronic or hard copy form for two years, for review by CARB upon request, as specified in section 93120.12, Appendix 3, of the ATCM.

Be it further ordered that on or before March 1 of each year, SGS-China must provide an annual report to CARB for the previous calendar year, as specified in section 93120.12, Appendix 3, of the ATCM.

Be it further ordered that SGS-China must notify the Executive Officer in writing within 30 days of any change in their ability to carry out the responsibilities of this Executive Order.

Executed at Sacramento, California on this 27th day of February, 2026.



Matthew O'Donnell, Chief
Risk Reduction Branch
Transportation and Toxics Division

Attachment A

List of Subcontractors for
SGS-China (TPC-47)
Under Executive Order W-26-047

Company Name	Contact Information	Subcontractor Function
SGS Guangzhou	Joe Lu joe.lu@sgs.com	Accredited Laboratory Services
SGS Shanghai	Joe Lu joe.lu@sgs.com	Accredited Laboratory Services