



Standard

FSC REGULATORY MODULE

FSC-STD-01-004 V1-0



Title: FSC Regulatory Module

Dates: **Approval date:** 05 June 2024

Contact for comments: FSC International – Performance and Standards Unit
Adenauerallee 134
53113 Bonn
Germany

Phone: +49 -(0)228 -36766 -0

Fax: +49 -(0)228 -36766 -65

Email: psu@fsc.org

Version control

Publication date: 1 July 2024

Effective date: 1 July 2024

| Version | Description | Publication Date |
|---------|---------------|------------------|
| V 1-0 | Initial draft | 1 July 2024 |

© 2024 Forest Stewardship Council, A.C. All Rights Reserved
FSC® F000100

You may not distribute, modify, transmit, reuse, reproduce, re-post or use the copyrighted materials from this document for public or commercial purposes, without the express written consent of the publisher. You are hereby authorized to view, download, print and distribute individual pages from this document subject for informational purposes only.

INTRODUCTION

The Forest Stewardship Council (FSC) has developed the FSC Regulatory Module to assist FSC certificate holders in aligning their practices with the requirements of Regulation (EU) 2023/1115 (EUDR). The FSC Regulatory Module empowers users to navigate the regulatory landscape effectively, supporting both legal compliance and sustainability best practices. The FSC Regulatory Module sets the framework and requirements to:

- introduce a due diligence system to support EUDR compliance, including information collection, risk assessment and risk mitigation,
- gather and transmit precise information on the origin of products, including geolocation and time of production, and
- ensure that only deforestation-free material enters the FSC chain of custody.

Voluntary add-on module

The FSC Regulatory Module is a complementary standard to add on to existing FSC certification requirements for forest management, chain of custody, project certification and controlled wood. This is a single standard with different sections per user type.

Using the FSC Regulatory Module

The module includes requirements categorized by type of certification and user group such as certification bodies. It benefits organizations that are required to comply with EUDR by translating legislative requirements into certification requirements on top of their existing certification. The FSC Regulatory Module can also be used by suppliers who would like to ensure their products can be easily placed on the EU markets by operators.

Independent evaluation

As accredited certification bodies evaluate conformity with the module, organizations opting to certify against the FSC Regulatory Module are provided an additional layer of assurance. While certification bodies evaluate conformity with the module's requirements, the ultimate decision on EUDR compliance rests with relevant competent authorities.

Relevant claims

Organizations adopting the FSC Regulatory Module can make use of a Regulatory Claim on sales documents for certified products signifying adherence to rigorous standards. When the whole supply chain is certified against the FSC Regulatory Module, certificate holders can make promotional statements about use of FSC system to ensure deforestation free products.

Streamlining your EUDR compliance journey with FSC

As FSC certificate holders embark on the journey of harmonizing their practices with the demands of the EUDR, the FSC Regulatory Module stands as a bridge, connecting rigorous responsible forestry practices with regulatory expectations. By embracing this module, users not only reaffirm their commitment to environmental and social responsibility but also contribute to the overarching goal of eradicating illegal timber trade within the European Union and beyond. FSC provides also other tools that can be used in conjunction with the FSC Regulatory Module, such as FSC blockchain. See FSC website connect.fsc.org for more information.

CONTENTS

| | |
|--|-----------|
| Introduction | 3 |
| A. Scope | 5 |
| B. References | 6 |
| C. Terms and Definitions | 7 |
| D. Abbreviations | 10 |
| PART 1 – ADDITIONAL REQUIREMENTS FOR FOREST MANAGEMENT CERTIFICATION | 11 |
| 1. Applicable Forest Stewardship Standard | 12 |
| 2. FSC-STD-30-010 V3-0 - Controlled Forest Management | 17 |
| 3. FSC-STD-30-005 - Forest Management Groups | 18 |
| PART 2 - ADDITIONAL REQUIREMENTS FOR CHAIN OF CUSTODY CERTIFICATION | 19 |
| 4. FSC-STD-40-004 - Chain of Custody Certification | 20 |
| 5. FSC-STD-40-006 - Standard for Project Certification | 29 |
| 6. FSC-STD-40-005 - Requirements for Sourcing FSC Controlled Wood | 33 |
| PART 3 - ADDITIONAL TRADEMARK REQUIREMENTS | 34 |
| 7. FSC-STD-50-001 – Requirements for Use of the FSC Trademarks | 34 |
| PART 4 – ADDITIONAL ACCREDITATION REQUIREMENTS | 35 |
| 8. FSC-STD-20-001 - General Requirements for FSC Accredited Certification Bodies | 35 |
| 9. FSC-STD-20-007 - Forest Management Evaluations | 37 |
| 10. FSC-STD-20-011 - Chain of Custody Evaluations | 38 |
| Annex 1: Requirements not Relevant to Organizations not in Scope of EUDR | 41 |
| Annex 2 : Due Diligence Statement | 43 |
| Annex 3: Indicators for Risk Assessment | 44 |

A. SCOPE

This standard is for voluntary use by organizations applying for or holding FSC certification to extend their certification scope in order to align with the Regulation (EU) 2023/1115 (also referred to in this standard as ‘the Regulation’, ‘this Regulation’ or “EUDR”).

Organizations choosing to apply this standard shall demonstrate conformity with all applicable requirements of this standard according to their scope of FSC certification, and according to their type of organization as per Regulation (EU) 2023/1115.

Certification bodies may choose whether to offer evaluation against this standard or not. Certification bodies accredited for chain of custody that choose to evaluate organizations against this standard shall include controlled wood sourcing for chain of custody in their scope of accreditation.

Alignment requirements for organizations applying for or holding FSC Forest Management Certification are presented in Part 1.

Alignment requirements for organizations applying for or holding FSC Chain of Custody Certification are presented in Part 2.

Requirements for organizations using the FSC trademarks to promote FSC-certified products or projects in the scope of the FSC Regulatory Module are presented in Part 3.

Requirements for FSC-accredited certification bodies for evaluating conformity of organizations who have chosen to apply this standard are presented in Part 4.

All aspects of this standard are considered normative, including the scope, effective and validity dates, references, terms and definitions, footnotes, graphics, tables, annexes, and applicability notes unless otherwise stated. Notes, information boxes and examples are not considered normative.

This standard focuses on wood and rubber. If other commodities falling under the scope of Regulation (EU) 2023/1115, such as cocoa or coffee, are included in the scope of FSC certification, The Organization is also required to demonstrate conformity for these commodities.

B. REFERENCES

The following referenced documents are indispensable for the application of this document.

For references without a version number, the latest version of the referenced document (including any amendments) applies:

Forest Management

N/A Applicable Forest Stewardship Standard

FSC-STD-30-005 V2-0 Forest Management Groups Standard

FSC-STD-30-010 V3-0 Controlled Forest Management Standard

FSC-PRO-60-006b V2-0 Risk Assessment Framework

Chain of Custody

FSC-STD-40-004 V3-1 Chain of Custody Certification

FSC-STD-40-004a V2-1 FSC Product Classification (Addendum to FSC-STD-40-004)

FSC-STD-40-005 V3-1 Requirements for Sourcing FSC Controlled Wood

FSC-STD-40-006 V2-1 FSC Standard for Project Certification

Trademark use

FSC-STD-50-001 V2-1 Requirements for use of the FSC trademarks by certificate holders

FSC-ADV-50-006 V1-0 Requirements for use of the FSC trademarks by project certificate holders

Accreditation

FSC-STD-20-001 V4-0 General Requirements for FSC Accredited Certification Bodies

FSC-STD-20-007 V4-0 Forest Management Evaluations

FSC-STD-20-011 V4-2 Chain Of Custody Evaluations

C. TERMS AND DEFINITIONS

For the purposes of this document, the terms and definitions included in [<FSC-STD-01-002 FSC Glossary of Terms>](#), and the following apply:

Agricultural use: Use of land for the purpose of agriculture, including for agricultural plantations and set-aside agricultural areas, and for rearing livestock (Source: [Regulation \(EU\) 2023/1115, Article 2\(5\) on deforestation-free products](#)).

Due diligence statement: In the context of this standard, 'due diligence statement' is defined as: A document confirming the implementation of a due diligence system by the operator, which encompasses information collection, risk assessment and risk mitigation measures in accordance with Regulation (EU) 2023/1115 of the European Parliament and of The Council of 31 May 2023. The statement affirms that the operator has conducted due diligence to ascertain that either no risk or only a negligible risk has been identified concerning the compliance of the relevant products in adherence to Article 3, point (a) or (b), and Article 4(2) and 8; of the Regulation (EU) 2023/1115 of the European Parliament and of The Council of 31 May 2023.

Degradation: Changes within a natural forest or High Conservation Value area that significantly and negatively affect its species composition, structure and/or function, and reduces the ecosystem's capacity to supply products, support biodiversity and/or deliver ecosystem services (Source: [<FSC-POL-01-007 Policy to Address Conversion>](#)).

Forest: A tract of land dominated by trees (Source: [<FSC-STD-01-001 FSC Principles and Criteria for Forest Stewardship Standard>](#)).

Fully verified supply chain: Supply chain where every certificate holder has applied the [<FSC-STD-01-004 FSC Regulatory Module>](#) and establishes a product group for the purpose of controlling the Regulatory+ output claim.

Geolocation: In the context of this standard, 'geolocation' as defined in the Regulation (EU) 2023/1115, Article 2 (28) is equivalent to the geographical location of a plot of land described by means of latitude and longitude coordinates corresponding to at least one latitude and one longitude point and using at least six decimal digits.

Micro, small and medium-sized enterprises/SMEs: In the context of this standard, 'micro, small and medium-sized enterprises' or 'SMEs' means micro, small and medium-sized undertakings as defined in Article 3 of Directive 2013/34/EU of the European Parliament and of the Council.

SME categories according to [Directive 2013/34/EU of the European Parliament and of the Council](#):

"1. In applying one or more of the options in Article 36, Member States shall define micro-undertakings as undertakings which on their balance sheet dates do not exceed the limits of at least two of the three following criteria:

- a) balance sheet total: EUR 350 000;
- b) net turnover: EUR 700 000;
- c) average number of employees during the financial year: 10.

2. Small undertakings shall be undertakings which on their balance sheet dates do not exceed the limits of at least two of the three following criteria:

- a) balance sheet total: EUR 4 000 000;
- b) net turnover: EUR 8 000 000;
- c) average number of employees during the financial year: 50.

Member States may define thresholds exceeding the thresholds in points (a) and (b) of the first subparagraph. However, the thresholds shall not exceed EUR 6 000 000 for the balance sheet total and EUR 12 000 000 for the net turnover.

3. Medium-sized undertakings shall be undertakings which are not micro-undertakings or small undertakings and which on their balance sheet dates do not exceed the limits of at least two of the three following criteria:

- a) balance sheet total: EUR 20 000 000
- b) net turnover: EUR 40 000 000
- c) average number of employees during the financial year: 250.“

Mitigation measure: In the context of this standard, the term ‘mitigation measure’ as mentioned in the Regulation (EU) 2023/1115, Article 11(1) is equivalent to an action that the organization shall take to mitigate the risk of sourcing material from unacceptable sources.

Negligible risk: A conclusion, following a risk assessment, that there is no cause for concern either that material from a specific geographic area originates from unacceptable sources, or that material is mixed with non-eligible inputs or material with a different origin in such a way that would not allow the level of risk related to origin to be confirmed as negligible.

Non-conforming product: Product or material for which an organization is unable to demonstrate that it conforms to the applicable FSC certification requirements and eligibility requirements for making FSC claims (Source: <[FSC-STD-40-004 Chain of Custody Certification](#)>).

Non-negligible risk: A conclusion, following a risk assessment, that there is cause for concern that material from unacceptable sources may have been sourced or entered the supply chain from a specific geographic area. The nature and extent of this risk is specified for the purpose of defining efficient mitigation measures.

Operator: In the context of this standard, ‘operator’ as defined in the Regulation (EU) 2023/1115, Article 2(15) is equivalent to (The) Organization who places relevant products on the EU market or exports them.

Plot of land: In the context of this standard, ‘plot of land’ as defined in the Regulation (EU) 2023/1115, Article 2(27) means land within a single real-estate property, as recognized by the law of the country of production, which enjoys sufficiently homogeneous conditions to allow an evaluation of the aggregate level of risk of deforestation and forest degradation associated with relevant commodities produced on that land.

Regulatory Claim: A claim made on sales and delivery documents based on inputs that meet the requirements of <[FSC-STD-01-004 FSC Regulatory Module](#)>. It can only be used in combination with the FSC claims (except FSC Recycled), e.g., FSC 100% / Regulatory.

Regulatory+ Claim: A claim made on sales and delivery documents based on inputs exclusively with an FSC 100% / Regulatory+ claim and where every upstream certificate holder within a fully verified supply chain has applied the <[FSC-STD-01-004 FSC Regulatory Module](#)>. It can only be used in combination with the FSC 100% claim.

Regulatory trader: In the context of this standard, ‘trader’ as defined in the Regulation (EU) 2023/1115, Article 2(17) means any person in the supply chain other than the operator who, in the course of a commercial activity, makes relevant products available on the EU market. However, in order to avoid confusion with the term ‘trader’ as defined in <[FSC-STD-40-004 Chain of Custody Certification](#)>, FSC uses the term ‘regulatory trader’ in this standard when referring to a trader in the meaning of the EUDR.

Relevant legislation of the country of production: In the context of this standard, ‘relevant legislation of the country of production’ as defined in the Regulation (EU) 2023/1115, Article 2(40) means the laws applicable in the country of production concerning the legal status of the area of production in terms of:

- a) land use rights;

- b) environmental protection;
- c) forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting;
- d) third parties' rights;
- e) labour rights;
- f) human rights protected under international law;
- g) the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples;
- h) tax, anti-corruption, trade and customs regulations.

Relevant products: In the context of this standard, 'relevant products' refers to products listed in Annex I of the Regulation (EU) 2023/1115.

Substantiated concern: In the context of this standard, 'substantiated concern' as defined in the Regulation (EU) 2023/1115, Article 2(31) means a duly reasoned claim based on objective and verifiable information regarding non-compliance with this Regulation and which could require the intervention of competent authorities.

Supply area: The geographical area from which material is sourced. The supply area does not need to be defined as a single contiguous area; it may comprise multiple separate areas that span multiple political jurisdictions including countries or multiple forest types.

Verbal forms for the expression of provisions:

[Adapted from *ISO/IEC Directives Part 2: Rules for the structure and drafting of International Standards*]

- “shall”: indicates requirements strictly to be followed in order to conform with the standard.
- “should”: indicates that among several possibilities one is recommended as particularly suitable, without mentioning or excluding others, or that a certain course of action is preferred but not necessarily required. A 'should requirement' can be met in an equivalent way provided this can be demonstrated and justified.
- “may”: indicates a course of action permissible within the limits of the document.
- “can”: is used for statements of possibility and capability, whether material, physical or causal.

D. ABBREVIATIONS

| | |
|--------------|--|
| DDS | Due Diligence System |
| EC | European Commission |
| EEC | European Economic Community |
| EORI | Economic Operators Registration and Identification |
| EU | European Union |
| EUDR | Regulation (European Union) 2023/1115 on Deforestation-free Products |
| EUR | Euro |
| FLEGT | Forest Law Enforcement, Governance and Trade |
| FPIC | Free, Prior and Informed Consent |
| FSC | Forest Stewardship Council |
| FSS | Forest Stewardship Standard |
| HS | Harmonized System |
| ISO | International Organization for Standardization |
| MU | Management Unit |
| REG | Regulatory Claim |
| REG+ | Regulatory+ Claim |
| SME | Micro, Small and Medium-sized Enterprises |
| UN | United Nations |

PART 1 – ADDITIONAL REQUIREMENTS FOR FOREST MANAGEMENT CERTIFICATION

Informative guidance

This section includes additional requirements to forest management certification for conformity with the FSC Regulatory Module. It covers due diligence, involving activities such as information collection, risk assessment, risk mitigation measures and creating due diligence statements, scenarios for simplified due diligence and how to deal with non-compliances.

For controlled forest management certification the same requirements as for forest management certification apply. For group certification, additional requirements include requirements for group entities, group rules, division of responsibilities, internal monitoring system and chain of custody.

How to find applicable requirements:

Not all sections and clauses apply to all organizations. To help understand which clauses are applicable, refer to the chart on the right to identify the applicable icon based on your organization type. In the context of this section, organization types are based on operator and SME classifications. Definitions of organization types are provided in the Terms and Definitions section at the beginning of the document.

| | |
|---|-------------------|
| ■ | Non-SME Operators |
| □ | SME Operators |

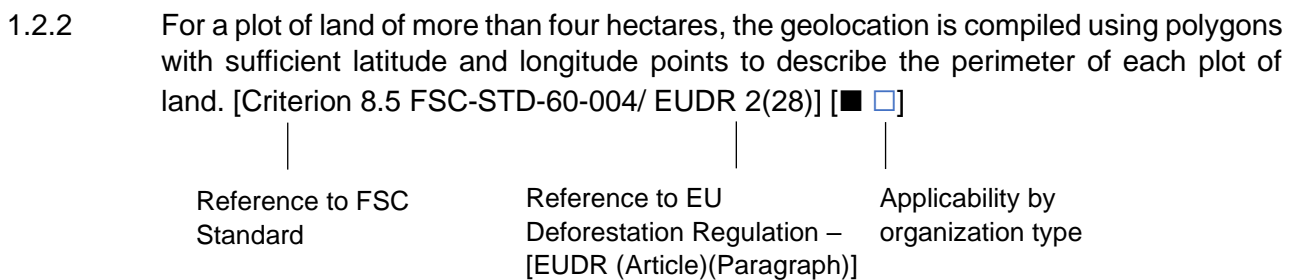
Table 1. Icon key based on organization type.

NOTE: A single organization can either be classified as SME or Non-SME. However, an organization may act as an operator or a trader at the same time, depending on the position in the supply chain. The type of organization might further differ between different product groups.

Organizations falling outside the scope of EUDR but opting for the use of the FSC Regulatory Module are required to select their relevant organization type, based on whether they are an SME or a non-SME. However, they are not required to conform with all the requirements of this standard. Non-applicable clauses are identified in Annex 1.

How to read the clauses:

How to read the clauses:



1. Applicable Forest Stewardship Standard

Applicability note: For The Organization seeking conformity with the FSC Regulatory Module, the conformity with the applicable Forest Stewardship Standard (FSS) and this section is mandatory.

For The Organization implementing <FSC-STD-01-004 FSC Regulatory Module>, the effective date of ADVICE-20-007-02 Certification of primary forests and ADVICE-20-007-24 Deforestation-free products from FSC certified management units in <FSC-DIR-20-007 FSC Directive on FSC Forest Management Evaluations> is 1 July 2024 and there is no transition period.

1.1 DUE DILIGENCE

1.1.1 Due diligence is exercised on the products covered by the scope of this standard prior to selling the product as conformant with it, in order to demonstrate that it:

- a) is deforestation-free;
- b) has been produced in accordance with the relevant legislation of the country of production.
[Criterion 8.5 FSC-STD-60-004/ EUDR 8(1)] [■ □]

1.1.2 For The Organization operating in a country or parts thereof classified as high- or standard-risk in accordance with the EUDR three-tier risk system, the due diligence includes:

- a) the collection of information, data and documents as required by Section 1.2.;
- b) risk assessment as required by Section 1.3.; and
- c) risk mitigation measures as required by Section 1.4. [Criterion 8.5, FSC-STD-60-004/ EUDR 8(2)] [■ □]

NOTE: When the management unit (MU) is located in a country or parts thereof classified as low risk in accordance with the EUDR three-tier risk system, a simplified due diligence may be conducted (See Section 1.6).

1.1.3 A framework of procedures and measures ('due diligence system') is established and kept up to date to ensure that a relevant product placed on the market or exported is:

- a) deforestation-free;
- b) produced in accordance with the relevant legislation of the country of production;
- c) covered by a due diligence statement.
[Criterion 8.5 FSC-STD-60-004/ EUDR 12(1)] [■ □]

NOTE: FSC Forest Management Certification and this standard provides the framework of procedures and measures needed to fulfill the requirements in 1.1.3.

1.1.4 The due diligence system is reviewed at least once a year and updated if there are new developments that may influence it. [Criterion 8.5 FSC-STD-60-004/ EUDR 12(2)] [■ □]

1.1.5 Records of due diligence systems updates are kept for five years. [Criterion 8.5 FSC-STD-60-004/ EUDR 12(2)] [■ □]

1.2 INFORMATION COLLECTION

1.2.1 The following information, accompanied by evidence, for each product in the scope of the FSC Regulatory Module is collected, organized and kept for five years from the date of sale of the product:

- a) a description, including the trade name and type of the product, and in the case of wood the common and full scientific name of each species;
- b) the quantity of the product expressed in:

- i. for relevant products entering or leaving the European Union: kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 (20) against the indicated Harmonized System code, or
- ii. in all other cases: in net mass or, where applicable, volume or number of items;

NOTE: A supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonized System code referred to in the due diligence statement.

- c) the country of production;
- d) the geolocation of all plots of land where the product was produced;
- e) the date or time range of harvesting (period defined by a start date and end date);
- f) the name, postal address and email address of any business, operator or trader to whom the products have been supplied;
- g) the FSC public summary report demonstrating conformity with the applicable Forest Stewardship Standard and the FSC Regulatory Module, which serves as adequately conclusive and verifiable information that:
 - i. the product is deforestation-free;
 - ii. the product has been produced in accordance with the relevant legislation of the country of production, including any arrangement conferring the right to use the respective area for the purposes of the production. [Indicator 8.5.2 FSC-STD-60-004/ EUDR 9(1)] [■ □]

1.2.2 For a plot of land of more than four hectares, the geolocation is compiled using polygons with sufficient latitude and longitude points to describe the perimeter of each plot of land. [Criterion 8.5 FSC-STD-60-004/ EUDR 2(28)] [■ □]

1.2.3 For a plot of land of four hectares or less, the geolocation is compiled using a polygon or a single point of latitude and longitude of six decimal digits. [Criterion 8.5 FSC-STD-60-004/ EUDR 2(28)] [■ □]

1.3 RISK ASSESSMENT

1.3.1 The information collected as per Clause 1.2.1 of this standard and any other relevant documentation is verified and analyzed, and based on this information and documentation, a risk assessment is conducted to determine whether there is a risk that the product intended to be sold:

- a) is not deforestation-free;
- b) has not been produced in accordance with the relevant legislation of the country of production. [Criterion 8.5 FSC-STD-60-004/ EUDR 10(1)] [■ □]

1.3.1.1 The risk associated with each indicator in Annex 3 of this standard is assessed and categorized as 'negligible' or 'non-negligible', accompanied by a description of the risk and applicable references. [Criterion 8.5 FSC-STD-60-004/ EUDR 10(1)] [■ □]

NOTE: Conformity with the relevant criteria of the applicable Forest Stewardship Standard specified in Annex 3 of this standard may be considered by The Organization as sufficient evidence of negligible risk for the corresponding indicator.

1.3.1.2 The risk assessment may be conducted using the simplified risk assessment template provided by FSC. [Criterion 8.5 FSC-STD-60-004/ EUDR 10(1)] [■ □]

NOTE 1: The simplified risk assessment template outlines how FSC forest management certification requirements address the risk indicators listed in Annex 3 and is prefilled with the risk designation and description of the risk provided there is conformity with the relevant FSC requirements.

NOTE 2: When an FSC Risk Assessment according to <FSC-PRO-60-006b V2-0 Risk Assessment Framework> for the area under assessment exists, it may be used to identify the risk designation for indicators not covered by forest management certification requirements.

1.3.2 The risk assessment is reviewed at least annually to verify the continued accuracy and relevance of risk designations and revised if necessary. [Criterion 8.5 FSC-STD-60-004/ EUDR 10(4)] [■ □]

1.3.3 The information referred to in Clause 1.3.1 and the risk assessment is made available to competent authorities upon request. [Criterion 8.5 FSC-STD-60-004/ EUDR 10(4)] [■ □]

1.4 RISK MITIGATION MEASURES

1.4.1 When non-negligible risk is identified as per Section 1.3 of this standard, effective risk mitigation measures to achieve no or only a negligible risk are identified and implemented before selling the product with the Regulatory+ claim. [Criterion 8.5 FSC-STD-60-004/ EUDR 11(1)] [■ □]

NOTE: Risk mitigation procedures and measures may include the closure of relevant non-conformities identified or the prohibition of placing the product with the relevant claim on the market or exporting them.

1.4.2 Adequate and proportionate policies, controls and procedures to mitigate and effectively manage the risks of non-conformity of the product are in place. [Criterion 8.5 FSC-STD-60-004/ EUDR 11(2)] [■ □]

1.4.3 Policies, controls and procedures as per Clause 1.4.2 include model risk management practices, reporting, record-keeping, internal control and compliance management. [Criterion 8.5 FSC-STD-60-004/ EUDR 11(2)] [■ □]

NOTE: The Organization may use FSC Forest Management Certification and this standard to support conformity with Clauses 1.4.2 and 1.4.3 of this standard, particularly the requirements to develop, implement and monitor a management plan. Public summaries of the evaluation reports, the simplified risk assessment template, and other elements also contribute to risk management practices, reporting, record-keeping, internal control and compliance management.

1.4.4 For Organizations not qualifying as SME, policies, controls and procedures as per Clause 1.4.2 include:

- a) the appointment of a compliance officer at management unit level;
- b) an independent audit function to verify the internal policies, controls and procedures. [Criterion 8.5 FSC-STD-60-004/ EUDR 11(2)] [■]

NOTE: FSC Forest Management Certification provides an evaluation function by independent certification bodies, fulfilling the requirements in 1.4.4.b).

1.4.5 Decisions on risk mitigation procedures and measures are documented and reviewed at least annually, revised if necessary, and made available to the competent authorities upon request. [Criterion 8.5 FSC-STD-60-004/ EUDR 11(3)] [■ □]

1.4.6 It can be demonstrated how decisions on risk mitigation procedures and measures have been taken. [Criterion 8.5 FSC-STD-60-004/ EUDR 11(3)] [■ □]

NOTE: The Organization may use the simplified risk assessment template provided by FSC to demonstrate how decisions on risk mitigation measures have been taken.

1.5 DUE DILIGENCE STATEMENT

1.5.1 A due diligence statement in accordance with Annex 2. Due Diligence Statement is submitted by The Organization to the information system established by the European Commission if the due diligence has been exercised in accordance with Clause 1.1.1 of this standard and allows to conclude that the product is deforestation-free and has been produced in accordance with the relevant legislation of the country of production prior to:

- a) placing the product on the market or exporting it;

- b) selling the product with the Regulatory+ claim. [Criterion 8.5 FSC-STD-60-004/EUDR 4(2)] [■

NOTE: The Due Diligence Statement may be generated using an online tool provided by FSC.

1.5.2 Records of due diligence statements submitted in accordance with 1.5.1 are kept for five years from the date of submission.

1.5.3 When an authorized representative is mandated to submit the due diligence statement on behalf of The Organization, it is ensured that the following information is made available by the representative to the competent authorities upon request.

- a) a copy of the mandate in an official language of the European Union;
- b) a copy in an official language of the member state in which the due diligence statement is handled or, where that is not possible, in English. [Criterion 8.5 FSC-STD-60-004/EUDR 6] [■

NOTE: If The Organization is a natural person or microenterprise, The Organization may mandate the next organization further down the supply chain that is not a natural person or a microenterprise to act as an authorized representative.

1.5.4 Sales invoices or similar documentation are kept for a minimum of five years for all products sold with a Regulatory+ claim, including at minimum the information required by indicators in Criterion 8.5 and the following:

- a) a description, including the trade name and type of product, and in the case of wood the common name of the species, and their full scientific name;
- b) the quantity of the product expressed in:
 - i. for relevant products entering or leaving the Union market: kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 (20) against the indicated Harmonized System code;
 - ii. in all other cases, net mass or, where applicable, volume or number of items.
- c) the Regulatory+ claim identifying products sold as in conformity with this standard (i.e. FSC 100% / Regulatory+);
- d) the reference number/s of due diligence statements is/are quoted for the product. [Criterion 8.5 FSC-STD-60-004/EUDR 9(1)] [■

1.5.5 The information necessary to demonstrate that due diligence was exercised and no or only a negligible risk was found, including the reference numbers of the due diligence statements associated to the products, when applicable, are shared with operators and traders further down the supply chain upon request. [Criterion 8.5 FSC-STD-60-004/EUDR 4(7)] [■

1.6 SIMPLIFIED DUE DILIGENCE

1.6.1 A simplified due diligence can be conducted when:

- a) the management unit is located in a country or parts thereof classified as low risk in accordance with EUDR three-tier risk system.
- b) the risk of mixing with products that are non-FSC certified or not assessed against this standard has been assessed and categorized as negligible. [Criterion 8.5 FSC-STD-60-004/EUDR 13(1)] [■

1.6.2 In cases where a simplified due diligence is exercised, the requirements in Sections 1.3 and 1.4 of this standard do not apply. [■

- 1.6.3 Relevant documentation demonstrating that there is a negligible risk of circumventing the EUDR is made available to the competent authority upon request. [Criterion 8.5 FSC-STD-60-004/ EUDR 13(1)] [■ □]
- 1.6.4 Simplified due diligence is not applied if The Organization obtains or is made aware of any relevant information and substantiated concerns submitted by stakeholders, that would point to a risk that the product:
- a) is not deforestation-free;
 - b) has not been produced in accordance with the relevant legislation of the country of production.
- [Criterion 8.5 FSC-STD-60-004/EUDR 13(2)] [■ □]

1.7 NON-COMPLIANCES

- 1.7.1 If a competent authority establishes that The Organization is not compliant with the EUDR or that it has placed on the market or exported a non-compliant product, the certification body is informed about the non-compliance immediately. [Criterion 8.5, FSC-STD-60-004] [■ □]
- 1.7.2 If The Organization obtains or is made aware of new information, including substantiated concerns, indicating that a product that they have placed on the market is at risk of non-conformity with the FSC Regulatory Module, the relevant competent authorities of the country(ies) involved and organizations to whom the product has been supplied are immediately informed. [Criterion 8.5 FSC-STD-60-004/EUDR 4(5)] [■ □]
- 1.7.3 The relevant competent authority is informed in case of suspension of the FSC Regulatory Module from The Organization's certification scope.

2. FSC-STD-30-010 V3-0 - Controlled Forest Management

Applicability note: For The Organization seeking conformity with the FSC Regulatory Module, the conformity with <FSC-STD-30-010 V3-0 Controlled Forest Management>, and this section is mandatory. The FSC Regulatory Module is not available for use in conjunction with <FSC-STD-30-010 V2-0 FSC Controlled Wood Standard for Forest Management Enterprises>.

For The Organization implementing <FSC-STD-01-004 FSC Regulatory Module>, the effective date of ADVICE-20-007-02 Certification of primary forests and ADVICE-20-007-24 Deforestation-free products from FSC certified management units in <FSC-DIR-20-007 FSC Directive on FSC Forest Management Evaluations> is 1 July 2024 and there is no transition period.

2.1 GENERAL REQUIREMENT

2.1.1 Organizations applying <FSC-STD-30-010 V3-0 Controlled Forest Management> shall conform with the requirements listed in Section 1 of this standard.

3. FSC-STD-30-005 - Forest Management Groups

Applicability note: For The Organization seeking conformity with the FSC Regulatory Module, conformity with <FSC-STD-30-005 Forest Management Groups>, and this section is mandatory.

3.1 REQUIREMENTS FOR GROUP ENTITIES

3.1.1 The FSC Regulatory Module can only be included in the scope of a forest management group if all members of the group are using the FSC Regulatory Module and demonstrating conformity with the applicable requirements in Section 1 or Section 2 of this standard, and this section. [Clause 1.4 FSC-STD-30-005]

3.2 GROUP RULES

3.2.1 The group rules shall include how the group addresses all applicable requirements of the FSC Regulatory Module. [Clause 9.1 FSC-STD-30-005]

3.3 DIVISION OF RESPONSIBILITIES

3.3.1 The group entity may divide the responsibilities resulting from the implementation of this standard among the different actors in the group (e.g., group entity, group members, forestry contractors, etc.), including the responsibility of implementing the due diligence. [Clause 3.1 FSC-STD-30-005]

3.4 INTERNAL MONITORING SYSTEM

3.4.1 The internal monitoring system shall include an evaluation of the continued conformity of all group members with the applicable requirements of the FSC Regulatory Module. [Clause 11.1 a) FSC-STD-30-005]

PART 2 - ADDITIONAL REQUIREMENTS FOR CHAIN OF CUSTODY CERTIFICATION

Informative guidance

This section includes additional requirements to Chain of Custody Certification for conformity with the FSC Regulatory Module. It covers chain of custody management systems, material sourcing and handling, FSC material and product records, sales, compliance with timber legality legislation, establishment of product groups, labelling requirements, due diligence system, risk management, risk mitigation, publicly available information and simplified due diligence. For Project Certification additional requirements include administration requirements, material sourcing and FSC claim on product, material handling and project statement general requirements. For controlled wood sourcing additional requirements include requirements for due diligence system implementation and maintenance, obtaining information, risk assessment and mitigation.

How to find applicable requirements

Not all sections and clauses apply to all organizations. To help understand which clauses are applicable, refer to the chart on the right to identify the applicable icon based on organization type. In the context of this standard, organization types are based on operator, trader and SME classifications. Definitions of organization types are provided in the Terms and Definitions section at the beginning of the document.

| | |
|---|-------------------|
| ■ | Non-SME Operators |
| □ | SME Operators |
| ▲ | Non-SME Traders |
| △ | SME Traders |

Table 2. Icon key based on organization type.

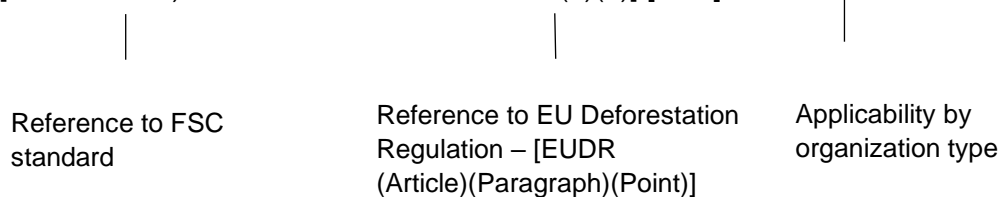
NOTE: A single organization can either be classified as SME or Non-SME. However, an organization may act as an operator or a trader at the same time, depending on the position in the supply chain. The type of organization might further differ between different product groups.

Organizations falling outside the scope of EUDR but opting for the use of the FSC Regulatory Module are required to select their relevant organization type, based on whether they are an SME or a non-SME. However, they are not required to conform with all the requirements of this standard. Non-applicable clauses are identified in Annex 1.

How to read the clauses

4.1.1 The organization shall appoint a management representative who acts as a compliance officer, with responsibility and authority for the organization's conformity in order to mitigate and manage the risk of non-conforming products.

[Clause 1.1 a) FSC-STD-40-004/ EUDR 11(2)(a)] [■ ▲]



4. FSC-STD-40-004 - Chain of Custody Certification

Applicability note: For the organization seeking conformity with the FSC Regulatory Module for the purpose of sourcing FSC-certified or FSC Controlled Wood from FSC-certified suppliers, conformity with <FSC-STD-40-004 Chain of Custody Certification> and this section is mandatory.

This section can be applied to all the product groups covered by the organization's certification scope of FSC-STD-40-004 and FSC-STD-40-005, respectively, or to individual product groups only.

The organization is not allowed to use this section for sourcing controlled material from supply units that it (or an affiliated organization) owns or manages, unless an FSC Risk Assessment according to <FSC-PRO-60-006b V2-0 Risk Assessment Framework> has been published. Where such an FSC Risk Assessment is not published, these sources can be independently certified according to <FSC-STD-30-010 V3-0 Controlled Forest Management> (or its subsequent versions).

NOTE: References to a 'regulatory claim' in this section refer to the applicable regulatory claim (i.e., 'Regulatory', 'Regulatory+'; see Table 3 of this standard), unless otherwise stated.

4.1 CHAIN OF CUSTODY MANAGEMENT SYSTEM

4.1.1 The organization shall appoint a management representative who acts as a compliance officer, with responsibility and authority for the organization's conformity in order to mitigate and manage the risk of non-conforming products. [Clause 1.1 a) FSC-STD-40-004/ EUDR 11(2)(a)] [■ ▲]

NOTE: The appointed management representative for conformity with applicable certification requirements may also act as the compliance officer.

4.1.2 The organization shall maintain the records demonstrating conformity with the applicable requirements of the FSC Regulatory Module according to Clause 1.1 e) <FSC-STD-40-004 Chain of Custody Certification>. [Clause 1.1 e) FSC-STD-40-004/ EUDR 4(3), 5(4), 9(1), 12(2), 12(5)] [■ □ ▲ △]

4.1.3 The organization shall ensure that new information that it obtains or is made aware of, including substantiated concerns, that would point to a risk that products do not conform with this standard, is adequately considered as part of the implementation of Clause 1.7 of <FSC-STD-40-004 Chain of Custody Certification>. [Clause 1.7 FSC-STD-40-004/ EUDR 4(5), 5(5)] [■ □ ▲ △]

4.1.4 The organization shall not place non-conforming products on the EU market or export them. Where non-conforming products are detected, the organization shall immediately inform the relevant competent authorities. [Clause 1.8 FSC-STD-40-004/ EUDR 4(4), 4(5), 5(5), 5(6)] [■ □ ▲ △]

NOTE 1: A non-conforming product may be identified by the organization, the organization's certification body or a competent authority, in which case, Clause 1.8 of <FSC-STD-40-004 Chain of Custody Certification> applies.

NOTE 2: Relevant competent authority refers to the authority appointed by those EU Member States in which the organization places products on the market.

4.1.5 The organization shall notify the relevant competent authority in case of suspension of the FSC Regulatory Module from its certification scope. The notification shall include the organization's certification body conclusion that led to suspension. [■ □ ▲ △]

4.1.6 The organization shall, upon request, provide all necessary assistance to the competent authorities, including access to premises and making documentation and records available. [EUDR 4(6), 5(4), 9(2), 10(4), 11(3), 12(5), 13(1)] [■ □ ▲ △]

4.2 MATERIAL SOURCING

4.2.1 For FSC product groups in the scope of the FSC Regulatory Module, the information about all suppliers shall include:

- a) name, registered trade name or registered trademark;
- b) postal address, email address and (if available) a web address. [Clause 2.1 FSC-STD-40-004/ EUDR 5(3)(a), 9(1)(e)] [■ □ ▲ △]

4.2.2 The organization shall verify the supplier's sale and delivery documentation to confirm that:

- a) a regulatory claim (e.g., FSC 100% / Regulatory+; FSC Mix / Regulatory) is specified (if applicable);
- b) the supplied material type and trade name is in conformity with the supplied documentation;
- c) the quantity is expressed in:
 - i. for materials entering or leaving the EU: kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 (20) against the indicated Harmonized System (HS) code, or
 - ii. in all other cases: net mass, or where applicable, volume or number of items. [Clause 2.3 a), b) FSC-STD-40-004/ EUDR 9(1)(a)(b)] [■ □ ▲ △]

NOTE 1: A supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonized System (HS) code referred to in the due diligence statement.

NOTE 2: If the organization is receiving material from a supplier who is not required to conform with the above (from outside the EU and/or not applying the FSC Regulatory Module), the organization is responsible for obtaining the converted quantity as expressed above.

4.2.3. The organization shall verify that, (if applicable) the supplier's reference number(s) of due diligence statements is/are quoted for supplied material. [Clause 2.3 FSC-STD-40-004/ EUDR 5(3)(a)] [■ □ ▲ △]

NOTE: If the supplier is defined as SME and exempted from providing due diligence statements, this requirement refers to relevant reference numbers from the next non-SME upstream supplier. [EUDR 4(8), 5(2)] [■ □ ▲ △]

4.3 MATERIAL HANDLING

NOTE: The separation (and/or identification) of materials as required in Clause 3.1 of <FSC-STD-40-004 Chain of Custody Certification> also refers to non-eligible inputs entering FSC product groups in the scope of the FSC Regulatory Module. It also refers to materials for which relevant information about the risk of origin and risk of mixing has been obtained, and where the organization has not yet implemented adequate mitigation measures. [Clause 3.1 FSC-STD-40-004] [■ □ ▲ △]

4.4 FSC MATERIAL AND PRODUCTS RECORDS

4.4.1 The organization shall maintain up-to-date material accounting records of materials and products in the scope of the FSC Regulatory Module, including:

- a) inputs: (if applicable) due diligence statement reference number(s) and a regulatory claim [Clause 4.2 a) FSC-STD-40-004/ EUDR 5(3)(a)];
- b) outputs: due diligence statement reference number(s) and a regulatory claim. [Clause 4.2 b) FSC-STD-40-004/ EUDR 4(7)] [■ □ ▲ △]

4.5 SALES

- 4.5.1 The organization shall ensure that sales documents (physical or electronic) issued for products sold with a regulatory claim include the following information:
- (where applicable) the due diligence statement(s) reference number(s)
 - a clear indication of the FSC claim followed by a regulatory claim (e.g., FSC 100% / Regulatory+; FSC Mix / Regulatory), for each product item or the total products. [Clause 5.1 FSC-STD-40-004/ EUDR 4(7)] [■ □ ▲ △]
- 4.5.2 The organization may use the abbreviation 'REG' or 'REG+' of a regulatory claim in sales documentation (e.g., FSC 100% / REG+; FSC 100% / REG). [■ □ ▲ △]
- 4.5.3 The organization shall conform with Clause 5.7 of <FSC-STD-40-004 Chain of Custody Certification> if it is unable to include the information in Clauses 4.5.1 and 4.5.2 of this standard in sales or delivery documents. [Clause 5.7 FSC-STD-40-004] [■ □ ▲ △]
- 4.5.4 The organization shall maintain the information on all customers to whom the material with a regulatory claim is supplied, including:
- name, registered trade name or registered trademark;
 - postal address, email address and (if available) a web address. [EUDR 5(3)(b), 9(1)(f)] [■ □ ▲ △]
- 4.5.5 The Organization shall issue a due diligence statement and submit it to the EU information system, in accordance with Annex 2 before placing the product on the EU market or exporting it from the EU. [EUDR 4(2)] [■ □ ▲]

NOTE: The organization may refer to a due diligence statement issued by a supplier/sub-supplier, where the conditions in Clause 4.8.2 or 4.8.3 of this standard apply. [EUDR 4(8), 4(9)] [■ □ ▲]

- 4.5.6 The organization may mandate an authorized representative to submit the due diligence statement. In such cases, the organization shall ensure that the following information is made available by the representative to the competent authorities upon request:
- a copy of the mandate in an official language of the EU;
 - a copy of the mandate in an official language of the EU Member State in which the due diligence statement is handled or, where that is not possible, in English. [EUDR 6] [■ □ ▲]

NOTE 1: If the organization is a natural person or microenterprise, it may mandate the next organization further down the supply chain that is not a natural person or a microenterprise to act as an authorized representative.

NOTE 2: The organization retains responsibility for the conformity of the products covered by a due diligence statement issued by an authorized representative.

4.6 COMPLIANCE WITH TIMBER LEGALITY LEGISLATION

- 4.6.1 The organization shall, upon request, collect and provide information to operators and regulatory traders further down the supply chain, to support the conclusion of negligible risk under their DDS, including the following:
- species (common and full scientific name of each species);
 - geolocation of all plots of land where the material originates from;
 - date or time range of harvest (period defined by a start date and end date);
 - due diligence statement;
 - extended company risk assessment and description of the mitigation measures. [Clause 6.1 FSC-STD-40-004/ EUDR 4(7)] [■ □ ▲ △]

4.7 ESTABLISHMENT OF PRODUCT GROUPS FOR THE CONTROL OF FSC CLAIMS

4.7.1 The organization shall only use material in FSC product groups in the scope of the FSC Regulatory Module and sell material with a regulatory claim if it is in conformity with the requirements of this standard. [EUDR 4(4), 8(1)] [■ □ ▲ △]

4.7.2 The organization shall establish product groups for the purpose of controlling a regulatory output claim in accordance with Table 3, and maintain an up-to-date list specifying the following: [Clause 8.1 FSC-STD-40-004]

- a) a regulatory claim, for the applicable output products;
- b) the species (common and full scientific name of each species);
- c) the Harmonized System (HS) code(s), with a minimum of six (6) digits. [Clause 8.3 b), c) FSC-STD-40-004/ EUDR 9(1)(a)] [■ □ ▲ △]

NOTE: In the context of the FSC Regulatory Module, the exact species (one or a combination of species) has to be identified, and therefore, it is not limited to cases where the species information designates the product characteristics (as in Clause 8.3 c), FSC-STD-40-004), and a list of potential species is not acceptable (see also INT-STD-40-004_40 and INT-STD-40-004_41).

| Regulatory output claim | Eligible inputs | FSC control system | | |
|-------------------------|--|--------------------|------------|--------|
| | | Transfer | Percentage | Credit |
| Regulatory+ or REG+ | Regulatory+ | ✓ | N/A | N/A |
| Regulatory or REG | Regulatory+, Regulatory, material in conformity with the FSC Regulatory Module | ✓ | ✓ | ✓ |

Table 3. Eligible inputs for the corresponding regulatory output claim, according to each FSC control system.

NOTE: The Regulatory+ Claim may only be used in combination with FSC 100% (see definition in Section C of this standard). The Regulatory Claim may be used in combination with any of the FSC claims, except FSC Recycled.

DUE DILIGENCE SYSTEM

4.8 DUE DILIGENCE SYSTEM - IMPLEMENTATION AND MAINTENANCE

4.8.1 The organization shall have, implement, and maintain a documented due diligence system (DDS) for material to be included in the FSC product groups within the scope of the FSC Regulatory Module, in order to demonstrate that it:

- a) is deforestation-free;
- b) has been produced in accordance with the relevant legislation of the country of production. [EUDR 4(1), 8(1), 12(1)] [■ □ ▲]

NOTE 1: The organization can choose to develop its own DDS or apply a DDS developed by an external party. The certification body that evaluates the conformity of the organization with this standard is not eligible to develop the DDS.

NOTE 2: Information about the legality of production includes any arrangement conferring the land use rights to the producing supplier. [EUDR 9(1)(h)]

NOTE 3: Wood products which fall within the scope of Regulation (EC) No 2173/2005 and covered by a valid FLEGT license from an operational licensing scheme are deemed in compliance with the relevant legislation of the country of production. [EUDR 10(3)]

4.8.2 The organization is exempt from conducting a due diligence if the material or product is covered by a due diligence statement previously issued by a supplier/sub-supplier and submitted to the EU information system. In such cases, the organization shall provide the competent authorities with the reference number of the due diligence statement, upon request. [EUDR 4(8)]

NOTE: Where the material has been mixed or contaminated with non-eligible inputs under the scope of the FSC Regulatory Module, the provisions in Clause 4.8.2 do not apply.

4.8.3 The organization may refer in their due diligence statement to a due diligence statement previously issued by a supplier/sub-supplier only after having ascertained that the due diligence was exercised according to the requirements of this standard. [EUDR 4(9)]

NOTE 1: The organization may engage with relevant suppliers and sub-suppliers to obtain clear and convincing evidence of conformity.

NOTE 2: The organization retains responsibility for the conformity of the products covered by a due diligence statement issued by a supplier/sub-supplier. [EUDR 4(10)]

4.8.4 The organization shall include all suppliers and sub-suppliers of the material assessed according to this standard in its DDS.

NOTE 1: Inclusion of suppliers and sub-suppliers is not equivalent to listing all sub-suppliers in the supply chain(s). Names and addresses of suppliers are required in Clause 4.2.1 of this standard (in connection with Clause 2.1 of FSC-STD-40-004). The level of additional information required from the supply chain(s) (and sub-suppliers) will depend on the identified risk and corresponding mitigation measures.

NOTE 2: With the exception of a 'fully verified supply chain', suppliers and sub-suppliers are not expected to implement this standard, and it is the responsibility of the organization to ensure conformity. The organization may request suppliers to follow certain part(s) of this standard to achieve conformity.

4.8.5 The organization shall review and, if necessary, revise its DDS at least annually and prior to the annual surveillance by the certification body, and whenever changes occur that affect the relevance, effectiveness, or adequacy of the DDS (see Figure 1). [EUDR 10(4), 11(3), 12(2)]

NOTE 1: Means to verify the relevance, effectiveness, or adequacy of the DDS may include, but are not limited to, stakeholder consultation, field verification and document verification, all of which may be included in internal audits as per Clause 4.8.6 of this standard.

NOTE 2: Field verification may be conducted at the supply unit or management unit level, or supplier/sub-supplier's site. When/if applied, the frequency and scope of field verification will depend on the risk identified by the organization in its DDS.

NOTE 3: Stakeholder consultation, field verification, and document verification may also be implemented as mitigation measures.

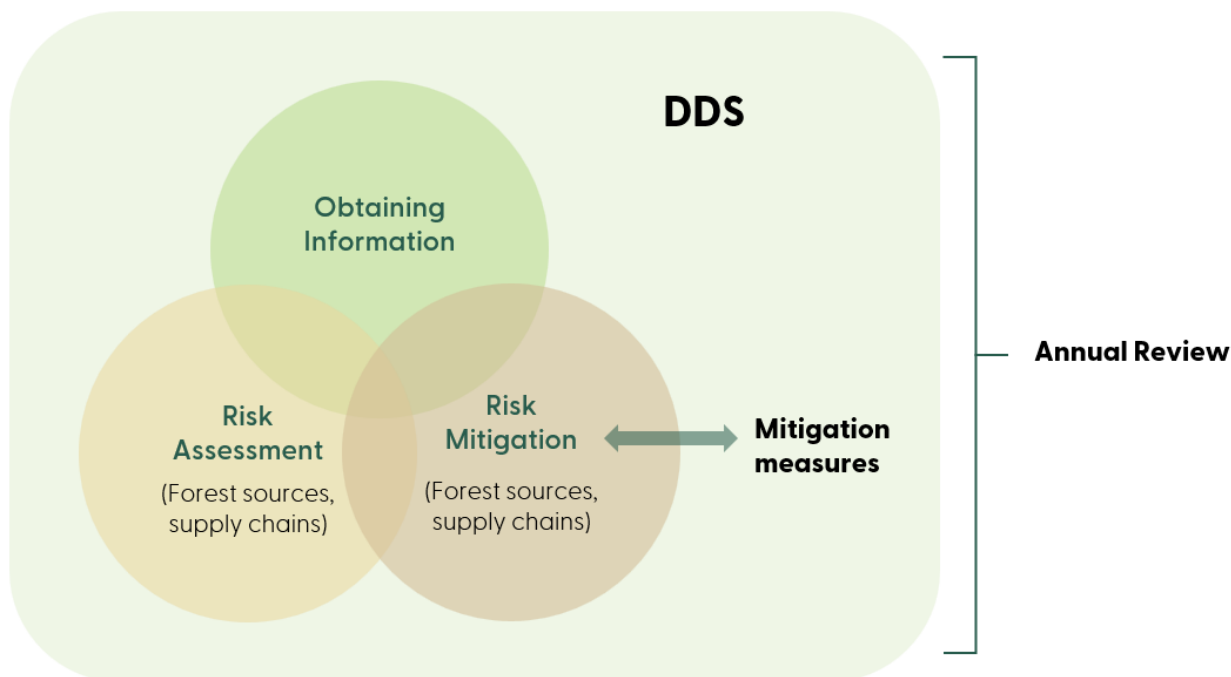


Figure 1 Elements of the due diligence system, and the scope of its verification.

4.8.6 The organization shall implement internal audits of its DDS at least annually to ensure that it is being implemented correctly. [■ □ ▲]

NOTE: Informative guidance on conducting internal audits can be found in <[ISO 19011:2018 Guidelines for auditing management systems](#)>.

4.8.7 The organization shall document the scope, dates, and staff involved in internal audits. [■ □ ▲]

4.8.8 The organization shall document all cases of the DDS being evaluated as ineffective during the internal audit or based on other information that it obtains or is made aware of and shall ensure that all relevant issues are addressed and corrected. [■ □ ▲]

NOTE: Immediate actions in the DDS are required where there is a risk of non-eligible inputs entering the FSC product groups in the scope of the FSC Regulatory Module.

4.9 DUE DILIGENCE SYSTEM - OBTAINING INFORMATION ON INPUT MATERIAL

4.9.1 In addition to the information specified by Section 4.2 of this standard, the organization shall obtain, document and maintain the following up-to-date information on material:

- a) the species (common and full scientific name of each species);
- b) the country of harvest and, where relevant, parts thereof;
- c) the geolocation of all plots of land where the material originates from;
- d) the date or time range of harvest (period defined by a start date and end date);
- e) applicable risk assessment developed according to <[FSC-PRO-60-006b V2-0 Risk Assessment Framework](#)>;
- f) information about supply chains, according to Clause 4.9.4 of this standard. [EUDR 9(1)(a)(c)(d)] [■ □ ▲]

4.9.2 The geolocation of the plot of land shall be compiled according to the following criteria:

- a) more than four (4) hectares: a polygon with sufficient latitude and longitude points to describe the perimeter of each plot of land;

- b) four (4) hectares or less: a polygon or a single latitude and longitude point with six decimal digits. [EUDR 2(28)] [■ □ ▲]

4.9.3 The plot of land information shall be complemented with the reference to the respective FSC-certified Management Unit (if applicable). [■ □ ▲]

NOTE: The FSC-certified Management Unit can be identified by the name, cadastral number or other means of identification for each MU.

4.9.4 The organization shall have access to information on its supply chains to a level that allows it to confirm and document:

- a) the origin of the material to the level of the plot of land;
- b) the risk related to the origin, and the risk related to mixing with non-eligible inputs in the supply chain (according to Section 4.10 of this standard); and
- c) the mitigation of these risks (according to Section 4.11 of this standard), if applicable. [■ □ ▲]

NOTE: Access to information is to be understood as having copies of said information on hand during the audit, or being able to ensure that, upon request, the certification body or ASI can obtain copies before the close of the audit.

4.9.5 Products and material from species listed in <Appendices 1, 2, or 3 of CITES> that will be imported, exported, or re-exported, shall be accompanied by the applicable valid certificates. [■ □ ▲]

4.10 DUE DILIGENCE SYSTEM - RISK ASSESSMENT

4.10.1 The organization shall review and analyse the information collected in accordance with Section 4.9 of this standard and shall conduct a risk assessment to determine the risk of sourcing material from non-eligible sources, covering the risk of circumvention of the EUDR, risk of origin and the risk of mixing. [EUDR 10(1)] [■ □ ▲]

4.10.2 The risk assessment shall result in the classification of material into a 'negligible' or 'non-negligible' risk category. [■ □ ▲]

4.10.3 For FSC product groups in the scope of the FSC Regulatory Module, the organization shall only use input material if there's a conclusion of negligible risk. [EUDR 10(1)] [■ □ ▲]

4.10.4 The risk assessment shall take into account the conclusions of the meetings of the Commission expert groups as published in the <European Commission's expert group register>. [EUDR 10(2)(k)] [■ □ ▲]

RISK OF ORIGIN

4.10.5 For FSC 100% input materials, the organization may conduct the risk assessment using the simplified risk assessment template provided by FSC. [■ □ ▲]

NOTE 1: The simplified risk assessment template outlines how FSC forest management certification requirements address the risk indicators listed in Annex 3 of this standard and is prefilled with the risk designation and description of the risk, provided there is conformity with the relevant FSC requirements.

NOTE 2: When an FSC Risk Assessment according to <FSC-PRO-60-006b V2-0 Risk Assessment Framework> exists for the area under assessment, it may be used to identify the risk designation for indicators not covered by FSC forest management certification requirements.

4.10.6 For FSC Mix or FSC Controlled Wood input materials, the organization shall determine the risk of origin for each risk indicator by using the risk assessment template provided by FSC, and:

- a) the applicable FSC Risk Assessment based on <FSC-PRO-60-006b V2-0 FSC Risk Assessment>; or if not available,
- b) conduct its own risk assessment, according to the indicators in Annex 3 of this standard. [EUDR 10(2)(a)(h)(m)] [■ □ ▲]

4.10.7 Except for FSC 100% input materials, the organization shall obtain approval of its risk assessment, conducted for its supply area, and/or extended to new supply areas, from the certification body before using risk designations in its DDS. [■ □ ▲]

4.10.8 The organization shall obtain approval as above of a revised risk assessment (as part of the annual review) if there's a change in the risk designation from non-negligible to negligible risk. [■ □ ▲]

RISK OF MIXING

4.10.9 The organization shall assess and document the risk of non-eligible inputs entering FSC product groups included in the FSC Regulatory Module during transport, processing, and storage (risk of mixing). The assessment shall include, at minimum:

- a) complexity of its supply chains (e.g., the number of tiers of suppliers, geographies in which suppliers are located, size and type of supplier's operations);
- b) stage of processing of the products. [EUDR 10(2)(i)(j)] [■ □ ▲]

NOTE: The assessment of the risk of mixing aims to avoid mixing with materials of unknown origin or produced in areas where deforestation or forest degradation has occurred or is occurring.

4.11 DUE DILIGENCE SYSTEM - RISK MITIGATION

4.11.1 The organization shall establish and implement effective mitigation measures when a risk assessment conducted in accordance with Section 4.10 of this standard reveals a non-negligible risk. [EUDR 11(1)] [■ □ ▲]

NOTE 1: Examples of mitigation measures and guidance on their development can be found in the risk assessment template provided by FSC.

NOTE 2: Mitigation measures may also include supporting conformity with this standard by the organization's suppliers, through capacity building and investments. [EUDR 11(1)]

4.11.2 The organization shall have adequate and proportionate policies, controls and procedures to mitigate and manage effectively the risks. These shall include model risk management practices, reporting, record-keeping, internal control and compliance management. [EUDR 11(2), 11(3)] [■ □ ▲]

4.11.3 The organization shall implement an annual independent audit to ensure that the provisions under Clause 4.11.2 of this standard are being implemented correctly. [EUDR 11(2)(b)] [■ ▲]

NOTE: The annual evaluation conducted by the organization's certification body suffices the conformity with this requirement.

4.11.4 The organization shall document how decisions on risk mitigation procedures and measures were taken. [EUDR 11(3)] [■ □ ▲]

4.11.5 The organization may deem negligible risk (with no further mitigation required) for the following material unless new information that it obtains or is made aware of, including substantiated concerns, may affect the conformity with certification requirements:

- a) FSC 100% material sourced through FSC-certified supply chain; or
- b) material supplied with the Regulatory+ claim. [■ □ ▲]

4.12 DUE DILIGENCE SYSTEM - PUBLICLY AVAILABLE INFORMATION

4.12.1 The organization shall prepare an annual written summary of its DDS including, at minimum:

- a) a description of the supply area(s), including the country and respective risk designation(s);
- b) a description of the product groups, including the product types, trade names (if applicable), and species (common and full scientific name of each species);
- c) the annual quantity sold per product group;
- d) reference to the applicable FSC Risk Assessment;
- e) the organization's own risk assessment (excluding confidential information); including the conclusions of the risk assessment and risk mitigation measures, as well as sources of evidence obtained and used to assess the risk;
- f) where applicable, a description of the process of consultation with Indigenous Peoples, local communities and other customary tenure rights holders or of the civil society organizations that are present in the area of production of the relevant products;
- g) the procedure for filing complaints; and
- h) contact information of the person or position responsible for addressing complaints. [EUDR 12(3), 12(4)] [■ ▲]

NOTE 1: The summary of the DDS is not required to be in one of the official languages of FSC.

NOTE 2: Under paragraph f), the description of the consultation process may be obtained through engagement with suppliers/sub-suppliers who were responsible for this process. The organization is responsible for obtaining the information and for checking its plausibility.

4.12.2 The organization shall provide the written summary of its DDS to its certification body and make it publicly available, as widely as possible, including via the internet. [EUDR 12(3)] [■ □]

NOTE: The organization who falls within the scope of other EU legal acts that lay down requirements regarding value chain due diligence may fulfil their reporting obligations under this requirement by including the required information when reporting in the context of those other Union legal acts.

4.12.3 The organization shall review and revise the written summary of its DDS on an annual basis. [EUDR 12(3)] [■ □]

4.13 SIMPLIFIED DUE DILIGENCE

4.13.1 The organization may be exempt from the application of Clauses 4.10.1-4.10.8 and Section 4.11, if:

- a) materials have been harvested in countries or parts thereof classified as low risk in accordance with the EUDR three-tier risk system; and
- b) the applicable FSC Risk Assessment has a negligible risk designation for indicators identified in Annex 3; and
- c) there is no available information, including substantiated concerns, that may affect the conformity with certification requirements. [EUDR 13(1),13(2)] [■ □ ▲]

5. FSC-STD-40-006 - Standard for Project Certification

Applicability note: For the organization seeking conformity with the FSC Regulatory Module for the purpose of sourcing FSC-certified or FSC Controlled Wood used in projects, conformity with <FSC-STD-40-006 FSC Standard for Project Certification>, and this section is mandatory.

NOTE: References to a 'regulatory claim' in this section refer to the applicable regulatory claim (i.e., 'Regulatory', 'Regulatory+'; see Table 4 of this standard), unless otherwise stated.

5.1 ADMINISTRATIVE REQUIREMENTS

5.1.1 The Organization shall maintain records demonstrating conformity with the applicable requirements of the FSC Regulatory Module according to Clause 1.6 of <FSC-STD-40-006 FSC Standard for Project Certification>. [Clause 1.6 FSC-STD-40-006/ EUDR 4(3), 5(4), 9(1), 12(2), 12(5)] [■ □ ▲ △]

5.1.2 The Organization shall ensure that new information that it obtains or is made aware of, including substantiated concerns that would point to a risk that products do not conform with the FSC Regulatory Module, is adequately considered as part of the implementation of Clause 1.9 of <FSC-STD-40-006 FSC Standard for Project Certification>. [Clause 1.9 FSC-STD-40-006/ EUDR 4(5), 5(5)] [■ □ ▲ △]

5.1.3 The Organization shall appoint a management representative who acts as a compliance officer, with responsibility and authority for the organization's conformity in order to mitigate and manage the risk of non-conforming products. [Clause 2.1 FSC-STD-40-006 / EUDR 11(2) (a)] [■ ▲]

NOTE: The appointed management representative for conformity to applicable certification requirements may also act as the compliance officer.

5.1.4 The Organization shall notify the relevant competent authority in case of suspension of the FSC Regulatory Module from its certification scope. The notification shall include the organization's certification body conclusions that led to suspension. [■ □ ▲ △]

5.1.5 The Organization shall, upon request, provide all necessary assistance to the competent authorities, including access to premises and making documentation and records available. [EUDR 4(6), 5(4), 9(2), 10(4), 11(3), 12(5), 13(1)] [■ □ ▲ △]

5.2 MATERIAL SOURCING AND FSC CLAIMS ON PROJECTS

5.2.1 The Organization shall ensure that only eligible inputs (as defined in Table 2) are used an FSC-certified project in the scope of the FSC Regulatory Module. [Clause 4.1 FSC-STD-40-006] [■ □ ▲ △]

| Eligible inputs |
|---|
| Regulatory+ |
| Regulatory |
| Material in conformity with the FSC Regulatory Module |

Table 4. Eligible inputs in the scope of the FSC Regulatory Module.

NOTE: The Regulatory+ Claim may only be used in combination with FSC 100% (see definition in Section C of this standard). The Regulatory Claim may be used in combination with any of the FSC claims, except FSC Recycled.

5.2.2 The Organization shall not use non-certified and non-controlled components for projects in the scope of the FSC Regulatory Module. [Clause 4.4 FSC-STD-40-006] [■ □ ▲ △]

5.2.3 For FSC product groups in the scope of the FSC Regulatory Module, the information about all suppliers shall include:

- a) name, registered trade name or registered trademark;
- b) postal address, email address and (if available) a web address. [Clause 4.8 FSC-STD-40-006/ EUDR 5(3)(a), 9(1)(e)] [■ □ ▲ △]

5.2.4 The Organization shall verify the supplier's sale and delivery documentation to confirm that:

- a) a regulatory claim (e.g., FSC 100% / Regulatory+; FSC Mix / Regulatory) is specified (if applicable);
- b) the supplied material type and trade name is in conformity with the supplied documentation;
- c) the quantity is expressed in:
 - i. for materials entering or leaving the EU: kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 (20) against the indicated Harmonized System (HS) code, or
 - ii. in all other cases: net mass, or, where applicable, volume or number of items. [Clause 4.8 FSC-STD-40-006/ EUDR 9(1)(a)(b)] [■ □ ▲ △]

NOTE 1: A supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonized System (HS) code referred to in the due diligence statement.

NOTE 2: If the organization is receiving material from a supplier who is not required to conform with the above (from outside the EU and/or not applying the FSC Regulatory Module), the organization is responsible for obtaining the converted quantity as expressed above.

5.2.5 The Organization shall verify that, (if applicable) the supplier's reference number(s) of due diligence statements is/are quoted for supplied material. [Clause 4.8 FSC-STD-40-006/ EUDR 5(3)] [■ □ ▲ △]

NOTE: If the supplier is defined as SME and exempted from providing due diligence statements, this requirement refers to relevant reference numbers from the next non-SME upstream supplier. [EUDR 4(8), 5(2)] [■ □ ▲ △]

5.3 MATERIAL HANDLING

NOTE: The separation (and /or identification) of materials as required in Clause 5.1 of <FSC-STD-40-006 FSC Standard for Project Certification> also refers to non-eligible inputs in the scope of the FSC Regulatory Module. It also refers to materials for which relevant information about the risk of origin and risk of mixing has been obtained, and where The Organization has not yet implemented adequate mitigation measures. [Clause 5.1 FSC-STD-40-006] [■ □ ▲ △]

5.3.1 The organization shall not place non-conforming products on the EU market or export them. Where non-conforming products are detected, The Organization shall immediately inform the relevant competent authorities. [Clause 5.2 FSC-STD-40-006/ EUDR 4(4), 4(5), 5(5), 5(6)] [■ □ ▲ △]

NOTE 1: A non-conforming product may be identified by The Organization, The Organization's certification body or a competent authority, in which case, Clause 5.2 of <FSC-STD-40-006 FSC Standard for Project Certification> applies. [Clause 5.2 FSC-STD-40-006]

NOTE 2: Relevant competent authority refers to the authority appointed by those EU Member States in which they placed the products on the market.

5.4 SALES

5.4.1 The Organization shall issue a due diligence statement and submit it to the EU information system, in accordance with Annex 2, before placing the product on the EU market or exporting it from the EU. [EUDR 4(2)] [■ □ ▲]

NOTE: The Organization may refer to a due diligence statement issued by a supplier/sub-supplier, where the conditions in Clause 4.8.2 or 4.8.3 of this standard apply. [EUDR 4(8), 4(9)] [■ □ ▲]

5.4.2 The Organization may mandate an authorized representative to submit the due diligence statement. In such cases, The Organization shall ensure that the following information is made available to the competent authorities upon request:

- a) a copy of the mandate in an official language of the EU;
- b) a copy of the mandate in an official language of the member state in which the due diligence statement is handled or, where that is not possible, in English. [EUDR 6] [■ □ ▲]

NOTE 1: If the organization is a natural person or microenterprise, it may mandate the next organization further down the supply chain that is not a natural person or a microenterprise to act as an authorized representative.

NOTE 2: The organization retains responsibility for the conformity of the products covered by a due diligence statement issued by an authorized representative.

5.4.3 The Organization shall maintain the information on all customers to whom projects in the scope of the FSC Regulatory Module are supplied, including:

- a) name, registered trade name or registered trademark;
- b) postal address, email address and (if available) a web address. [EUDR 5(3)(b), 9(1)(f)] [■ □ ▲ △]

5.5 PROJECT STATEMENT

5.5.1 The Organization shall include in the project statement the following:

- a) a regulatory claim (e.g., FSC 100% / Regulatory+; FSC Mix / Regulatory);
- b) the due diligence statement reference number. [Clause 7.1 FSC-STD-40-006/ EUDR 4(7)] [■ □ ▲ △]

5.5.2 For projects under the FSC Regulatory Module, The Organization shall not refer to non-certified and non-controlled components, as prescribed in clause 7.1 of <FSC-STD-40-006 FSC Standard for Project Certification>. [Clause 7.1 g) FSC-STD-40-006] [■ □ ▲ △]

5.6 COMPLIANCE WITH TIMBER LEGALITY LEGISLATION

5.6.1 The Organization shall, upon request, collect and provide information to operators and regulatory traders further down the supply chain, to support the conclusion of negligible risk under their DDS, including the following:

- a) species (common and full scientific name of each species);
- b) geolocation of all plots of land where the material originates from;
- c) date or time range of harvest (period defined by a start date and end date);
- d) due diligence statement;
- e) extended company risk assessment and description of the mitigation measures. [Clause 4.6 FSC-STD-40-006/ EUDR 4(7)] [■ □ ▲ △]

DUE DILIGENCE SYSTEM

Section 4.8 – 4.13 applies accordingly. [■ □ ▲ △]

6. FSC-STD-40-005 - Requirements for Sourcing FSC Controlled Wood

Applicability note: For the organization seeking conformity with the FSC Regulatory Module for the purpose of sourcing non-certified material as controlled, conformity with <FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood> and Section 4 of this standard (Chain of Custody Certification) is mandatory. Section 4 largely reflects requirements for a due diligence system in FSC-STD-40-005 but amends them to address relevant EUDR articles.

Furthermore, Section 4 requires the use of a revised indicator framework for conducting risk assessments in line with the EUDR. This is because current FSC Risk Assessments based on indicators listed in FSC-STD-40-005 are not fully covering aspects of sourced material being deforestation-free. The revised procedure <FSC-PRO-60-006b V2-0 Risk Assessment Framework> stipulates how such risk assessments have to be developed.

PART 3 - ADDITIONAL TRADEMARK REQUIREMENTS

Informative guidance

This section includes additional requirements for organizations using the FSC trademarks to promote FSC-certified products or projects in the scope of the FSC Regulatory Module. All clauses apply to all organizations.

7. FSC-STD-50-001 – Requirements for Use of the FSC Trademarks

Applicability note: For the organization seeking conformity with the FSC Regulatory Module, the conformity with <FSC-STD-50-001 Requirements For Use of The FSC Trademarks By Certificate Holders>, and this section is mandatory.

7.1 PROMOTIONAL USE OF THE FSC TRADEMARKS

7.1.1 The organization may use the FSC trademarks to promote FSC-certified products or projects in the scope of the FSC Regulatory Module in promotional materials such as reports, websites etc. [Clause 5.1 FSC-STD-50-001, Clause 1.1 FSC-ADV-50-006]

7.1.2 The organization may describe products or projects in the scope of the FSC Regulatory Module with the following promotional statement:

'We conduct the EUDR-required due diligence for our [products/projects], with support from FSC®'s robust system (fsc.org/reg).' [Annex C FSC-STD-50-001, Clause 2.1 FSC-ADV-50-006]

NOTE: Other alternatives are acceptable as long as they accurately convey the above meaning.

7.1.3 The organization with a fully verified supply chain may describe products or projects in the scope of the FSC Regulatory Module with the following promotional statement:

'We use FSC® to trace the [forest-based material] back to the forest, to ensure that our [products/projects] are deforestation-free (fsc.org/reg).' [Annex C FSC-STD-50-001, Clause 2.1 FSC-ADV-50-006]

NOTE: Other alternatives are acceptable as long as they accurately convey the above meaning.

PART 4 – ADDITIONAL ACCREDITATION REQUIREMENTS

Informative guidance

This section includes additional requirements for accredited certification bodies.

General requirements include additions to extending and reducing the scope of certification, surveillance and registering of certification status and issuing certificates.

Forest management evaluations include additions to reporting requirements and certification decision.

Chain of custody evaluations include additions to evaluation requirements, evaluation at the level of the operational site, surveillance evaluation, certification decision, evaluation of controlled wood, evaluation of the organizations due diligence system under chain of custody, reporting requirements and evaluation of FSC Blockchain.

8. FSC-STD-20-001 - General Requirements for FSC Accredited Certification Bodies

Applicability note: For the certification body conformity with <FSC-STD-20-001 General requirements for FSC accredited certification bodies>, and this section is mandatory. The certification body is required to verify the organizations' conformity to the FSC Regulatory Module by implementing the requirements in this section.

8.1 EVALUATION OF THE ORGANIZATION'S DUE DILIGENCE SYSTEM

8.1.1 The certification body shall design and implement a system for evaluating the relevance, effectiveness, and adequacy of the due diligence system (DDS), according to the scope and scale of the organization's operation. The certification body shall specify and justify in its system the means of verification of risk assessments and mitigation measures established by the organization, including, but not limited to:

- a) a mechanism for verifying risk designations against available sources of information and applicable requirements;
- b) corroborating evidence provided by the organization with independent sources when possible.

8.1.2 The certification body shall evaluate whether the DDS has been implemented as designed and in accordance with all applicable requirements and any additional guidance provided or approved by FSC.

8.2 EXTENDING AND REDUCING THE SCOPE OF CERTIFICATION

8.2.1 The certification body shall assess their clients' conformity with the applicable requirements of the FSC Regulatory Module, at minimum as a desk-based evaluation, prior to extending the scope of certification.

NOTE: The assessment may be conducted at the regular time scheduled for the next scheduled evaluation or earlier as agreed with the client.

8.3 SURVEILLANCE

8.3.1 The certification body shall carry out a surveillance evaluation to assess the organization's continued conformity with all applicable certification requirements of this standard at least annually. Surveillance evaluations may be conducted more frequently depending on factors such as:

- a) allegations of nonconformity or integrity risks to the supply chain;

- b) substantiated stakeholder concerns, indicating that a relevant product that their client has placed on the market is at risk of not conforming with the FSC Regulatory Module or the Regulation;
- c) notifications by their client about non-compliance detected by the competent authority.

8.3.2 The occurrence of one (1) or more major nonconformities against any certification requirement in this standard in a surveillance evaluation shall be considered as a breakdown of the clients' management system and the FSC Regulatory Module scope extension of the respective certification shall be suspended within 24 hours of the certification decision being taken.

NOTE: A suspension of the FSC Regulatory Module scope is independent of the certification status of any other FSC certification scope.

8.3.3 The occurrence of organizations' nonconformities related to this standard shall be considered separately from the nonconformities identified against other forest management, chain of custody and controlled wood certification requirements.

8.3.4 During the annual audit, the certification body shall verify that their client informed the competent authority about nonconformities related to non-conforming products and suspensions of the FSC Regulatory Module.

8.3.5 The certification body shall assess a non-compliance detected by the competent authority upon notification by their client and shall suspend the FSC Regulatory Module scope within 24 hours of the certification decision being taken, when confirmed that the non-compliance constitutes a non-conformity with the FSC Regulatory Module.

8.3.6 The certification body shall provide the competent authority access to information related to their clients' conformity with this standard upon request.

9. FSC-STD-20-007 - Forest Management Evaluations

Applicability note: For the certification body conformity with <FSC-STD-20-001 General requirements for FSC accredited certification bodies>, <FSC-STD-20-007 Forest Management Evaluations>, Section 8 of this standard and this section are mandatory.

9.1 REPORTING REQUIREMENTS

9.1.1 Additional to the minimum mandatory content of the evaluation report and public summary in Annex 4 of <FSC-STD-20-007 Forest Management Evaluations>, the certification body shall register in the reports [Annex 4 FSC-STD-20-007/EUDR 12]:

FSC REGULATORY MODULE

| Information elements | Evaluation Type | | | SMEs | Non-SMEs | Public summary |
|---|-----------------|----|----|------|----------|----------------|
| | ME | SE | RE | | | |
| 77. A summary of the due diligence system, including at least: a) a summary of: i. relevant products; ii. the quantity of the relevant products; iii. the country of production; iv. the geolocation of plots of land where the product was produced, v. the date or time range of harvesting; vi. businesses, operators, or traders to whom the relevant products have been supplied; b) a description of the information and evidence obtained and used to assess the risk, the conclusions of the risk assessment and the measures implemented, and c) a description of the process of consultation of Indigenous Peoples, local communities and other customary tenure rights holders or of the civil society organizations that are present in the area of production of the relevant products. | x | x | x | | x | x |
| 78. Date of the evaluation of conformity with the FSC Regulatory Module. | x | x | x | x | x | x |
| 79. Audit findings related to the FSC Regulatory Module. | x | x | x | x | x | x |
| 80. A description of any conditions and subsequent actions taken by The Organization prior to the decision to correct major or minor non-conformities with the FSC Regulatory Module that had been identified. | x | x | x | x | x | x |

10. FSC-STD-20-011 - Chain of Custody Evaluations

Applicability note: For the certification body conformity with <FSC-STD-20-001 General requirements for FSC accredited certification bodies>, <FSC-STD-20-011 Chain of Custody Evaluations>, Section 8 of this standard and this section are mandatory.

10.1 EVALUATION AT THE LEVEL OF THE OPERATIONAL SITE

10.1.1 The certification body evaluation shall include a review of information obtained, including complaints, disputes, or allegations, that would point to a risk of nonconformity with the FSC Regulatory Module. [Clause 2.6 e) FSC-STD-20-011]

10.1.2 The certification body evaluation shall include a sample of purchasing and sales documentation in the scope of the FSC Regulatory Module. The certification body shall record the corresponding due diligence statement reference number(s). The sampling shall be carried out according to the scope, scale, intensity, and risk of the organization's operation. [Clause 2.6 g) FSC-STD-20-011]

10.1.3 The certification body shall evaluate and confirm the plausibility of the supplementary information and evidence associated to the purchasing and sales documentation.

NOTE: To confirm the plausibility means that the evidence can be corroborated by independent sources (e.g., verifiable public sources).

10.1.4 The certification body shall confirm that the inputs used in the product groups, covered by the FSC Regulatory Module, were supplied with a regulatory claim (if applicable).

10.2 CERTIFICATION DECISION

10.2.1 For evaluations in the scope of the FSC Regulatory Module, major nonconformities may be caused by failure of the organization to conform to any of the applicable requirements, including but not limited to examples provided in Box 1.

Examples of major nonconformities to the requirements of the FSC Regulatory Module include:

- a) missing or incorrect information in the sales documentation (including supplementary documentation) relating to the FSC Regulatory Module (e.g., geolocation of the plot(s) of land, date or time range of production);
- b) ineffective segregation measures resulting in mixing of Regulatory material with non-eligible material;
- c) false or incorrect regulatory claims on non-eligible material;
- d) absence of, or failure to implement, a complaint procedure;
- e) evidence that the organization has manipulated information regarding the compliance with timber legality legislation;
- f) failure to provide the necessary assistance to the competent authorities.

Box 1. Examples of major nonconformities for evaluation of the FSC Regulatory Module (informative guidance).

10.3 EVALUATION OF CONTROLLED WOOD ACCORDING TO FSC-STD-40-005

10.3.1 The certification body shall verify whether information on material and supply chains allows the organization to confirm the origin of the material to the plot of land and verify the time of production. [Clause 6.5 FSC-STD-20-011]

10.4 EVALUATION OF THE ORGANIZATION'S DUE DILIGENCE SYSTEM UNDER CHAIN OF CUSTODY

General requirements

10.4.1 The certification body shall verify whether information on material and supply chains allows the organization to:

- a) confirm the origin of the material to the plot of land;
- b) conduct a risk assessment related to the origin of the material;
- c) conduct a risk assessment related to mixing material with non-negligible inputs in supply chains;
- d) develop and implement control measures mitigating or avoiding the risk(s);
- e) review and, if necessary, revise the DDS to ensure its relevance, effectiveness, or adequacy.

NOTE: This includes verification of whether the organization has enforced its suppliers to notify it of any changes affecting risk designation or mitigation.

10.4.2 All records used for evaluating the DDS shall be sampled at random. When selecting documents for sampling, the certification body shall not be guided or influenced by staff of the organization.

10.4.3 The certification body shall specify and justify the sampling rate of data, including, but not limited to:

- a) history of nonconformities;
- b) any information received by the organization and/or the certification body that would point to a risk of nonconformity;
- c) complexity and length of supply chains;
- d) participation in a fully verified supply chain.

NOTE: The history of nonconformities refers not only to those in the scope of the FSC Regulatory Module, but also to the organization's management control, including the identified critical control points.

10.4.4 The certification body shall verify the accuracy of the data used to support the organization's due diligence and shall determine additional means of verification when there's a risk of nonconformity with the certification requirements.

NOTE: Field verification (audits at the forest level and on-site verification of suppliers/sub-suppliers) may be necessary to verify the accuracy of the data.

10.4.5 Except for FSC 100% input materials, the certification body shall approve the organization's DDS for the existing supply area, and/or extended to new supply areas, covering the risk assessment process for the risk of origin and the risk of mixing, risk designation, and corresponding mitigation measures (where applicable).

10.4.6 The certification body shall approve a reviewed and revised DDS where there is a change in the risk designation from non-negligible to negligible risk, whether or not at the annual evaluation.

Risk assessment related to origin

10.4.7 The certification body shall verify the correct use of applicable FSC Risk Assessment(s).

10.4.8 The certification body shall verify whether the organization's risk assessment and risk designations are adequate and justified, including whether:

- a) the risk assessment follows all applicable requirements of <FSC-PRO-60-006b V2-0 Risk Assessment Framework>;

- b) the sources of information used are independent, objective, and sufficient to justify risk designation;
- c) the geopolitical scale of the assessment is adequate to the supply area(s);
- d) the risk designation is justified and verifiable based on sources used;
- e) the risk specification includes sufficient information to allow the development of adequate mitigation measures.

10.4.9 The certification body shall verify whether the organization has reviewed and revised its risk assessment where necessary, to ensure the continued correctness and relevance.

Risk assessment related to mixing material

10.4.10 The certification body shall verify whether the risk assessment related to the mixing of material with non-negligible inputs during transport, processing, and storage before the material reaches the organization is adequate to the scope of the DDS and justified.

Evaluation of risk mitigation

10.4.11 The certification body shall verify the implementation and the adequacy of mitigation measures, including:

- a) a sample of each type of control measure for each type of risk identified in the DDS. The sampling rate shall be established and justified by the certification body according to the scope of the DDS;
- b) results of internal and external audits by the organization;
- c) comments, complaints, appeals, substantiated concerns, and any information received by the certification body;
- d) the process of review and revision of the DDS by the organization.

10.5 REPORTING REQUIREMENTS

NOTE: The requirements in this section are additional to Section 12, Table B of <FSC-STD-20-011 Chain of Custody Evaluations>.

10.5.1 FSC-STD-01-004 (including the version number) shall be added as an applicable FSC standard to item 2 e).

10.5.2 A brief description of the system by which the organization maintains control of all product groups in the scope of the FSC Regulatory Module shall be added to the Evaluation findings in item 4 a) and item 5 a).

10.5.3 The certification body shall describe the evaluation of the FSC Regulatory Module requirements, including the following as a minimum:

- a) description of the DDS;
- b) information made publicly available by the organization, or references to such (according to Section 4.12 of this standard). This information shall be available for the period of validity of the certificate;
- c) information about who has developed the DDS or elements of it, including whether the DDS was developed by an external party;
- d) brief summary of the risk mitigation measures applied by the organization, where applicable;
- e) brief summary of findings from field verification(s) (including audits at the forest level and on-site verification of suppliers in the supply chain), with justification for the sampling rate applied, where applicable.

ANNEX 1: REQUIREMENTS NOT RELEVANT TO ORGANIZATIONS NOT IN SCOPE OF EUDR

PART 1 – ADDITIONAL REQUIREMENTS FOR FOREST MANAGEMENT CERTIFICATION

1. Applicable Forest Standard

Requirements not applicable for organizations that are not required to be in compliance with EUDR:

1.1.3

1.1.4

1.1.5

1.3.3

1.5.1

1.5.2

1.6.3

1.7.1

1.7.2 (partly) The relevant competent authorities are not required to be informed, only the organizations to whom the product has been supplied.

1.7.3

PART 2 – ADDITIONAL REQUIREMENTS FOR CHAIN OF CUSTODY CERTIFICATION

4. FSC-STD-40-004 – Chain of Custody Certification

Requirements not applicable for organizations that are not required to be in compliance with EUDR:

4.1.4 (partly) The relevant competent authorities are not required to be informed, only the organizations to whom the product has been supplied.

4.1.5

4.1.6

4.2.3 Where the relevant product has been exported from the EU (i.e., the supplier/sub-supplier is based in the EU, and therefore required to issue a due diligence statement), this requirement still applies.

4.4.1 (partly) The organization is not required to record and maintain the due diligence statement reference number(s), unless the relevant product has been exported from the EU (see 4.2.3 above).

4.5.4

4.5.5

4.5.6

4.6.1 d)

4.8.2 (partly) The organization is not required to provide the reference number of the due diligence statement to the competent authorities.

4.8.3 The organization shall still apply this requirement in case the relevant product has been exported from the EU (see 4.2.3 and 4.4.1 above).

4.12

5. FSC-STD-40-006 – Standard for Project Certification

Requirements not applicable for organizations that are not required to be in compliance with EUDR:

5.1.4

5.1.5

5.2.5 Where the relevant product has been exported from the EU (i.e., the supplier/sub-supplier is based in the EU, and therefore required to issue a due diligence statement), this requirement still applies.

5.3.1 The relevant competent authorities are not required to be informed, only the organizations to whom the project has been sold.

5.4.1

5.4.2

5.4.3

5.5.1 b)

5.6.1 d)

ANNEX 2 : DUE DILIGENCE STATEMENT

Information to be included in the due diligence statement in accordance with Article 4(2) as provided in Annex II of EUDR:

1. Operator's name, address and, in the event of relevant commodities and relevant products entering or leaving the market, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013.
2. Harmonized System code, free-text description, including the trade name as well as, where applicable, the full scientific name, and quantity of the relevant product that the operator intends to place on the market or export. For relevant products entering or leaving the market, the quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Regulation (EEC) No 2658/87 against the indicated Harmonized System code or, in all other cases, expressed in net mass specifying a percentage estimate or deviation or, where applicable, volume or number of items. A supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonized System code referred to in the due diligence statement.
3. Country of production and the geolocation of all plots of land where the relevant commodities were produced. Where the relevant product contains or has been made using commodities produced in different plots of land, the geolocation of all plots of land shall be included in accordance with Article 9(1), point (d).
4. For operators referring to an existing due diligence statement pursuant to Article 4(8) and (9), the reference number of such due diligence statement.
5. The text: 'By submitting this due diligence statement the operator confirms that due diligence in accordance with Regulation (EU) 2023/1115 was carried out and that no or only a negligible risk was found that the relevant products do not comply with Article 3, point (a) or (b), of that Regulation.'
6. Signature in the following format:
'Signed for and on behalf of:
Date:
Name and function: Signature:'

ANNEX 3: INDICATORS FOR RISK ASSESSMENT

Table 5. Indicators for Risk Assessments and relevant criteria.

NOTE: This table contains the set of indicators in <FSC-PRO-60-006b Risk Assessment Framework> applicable for the simplified risk assessment.

| No.in FSC-PRO-60-006b | Indicator | Relevant criteria in the applicable Forest Stewardship Standard |
|--|--|---|
| Land use and management | | |
| 1 | <i>Land tenure rights are secured and registered according to legal requirements.</i> | Criterion 1.2 |
| 2 | <i>Land management rights are in place and registered according to legal requirements.</i> | Criterion 1.2 Criterion 1.3 |
| 3 | <i>Forest concession licenses are in place and are issued and registered according to legal requirements.</i> | Criterion 1.2 Criterion 1.3 |
| 4 | <i>Harvesting permits are in place and are issued and registered according to legal requirements.</i> | Criterion 1.3 |
| 5 | <i>Legal requirements for land-use and management planning are complied with.</i> | Criterion 1.3 |
| Taxes and fees | | |
| 6 | <i>Legal requirements for payment of royalties, land/area taxes and fees are complied with.</i> | Criterion 1.3 |
| 7 | <i>Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.</i> | Criterion 1.3 |
| 8 | <i>Legal requirements for payment of corporate taxes are complied with, including profit taxes.</i> | Criterion 1.3 |
| 9 | <i>Legal requirements for payment of trade and/or export taxes and fees are complied with.</i> | Criterion 1.3 |
| Corruption and/or document and data falsification | | |
| 10 | <i>Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.</i> | Criterion 1.7 |
| 11 | <i>All forms of bribery and corruption are avoided.</i> | Criterion 1.7 |
| 12 | <i>Data and document falsification do not occur.</i> | Criterion 1.7 |

| Management activities and environmental protection | | |
|---|--|--|
| 13 | <i>Legal requirements for management activities and related operational requirements are complied with.</i> | Criterion 1.3 |
| 14 | <i>Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.</i> | Criterion 1.3 |
| 16 | <i>Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.</i> | Criterion 1.3 |
| 17 | <i>Legal requirements relating to the harvesting, collection, and trade of CITES species are complied with.</i> | Criterion 1.3 Criterion 1.5 |
| 18 | <i>The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.</i> | Criterion 10.12 |
| 19 | <i>Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.</i> | Criterion 6.3 Criterion 10.6 Criterion 10.7 Criterion 10.10 |
| 20 | <i>Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.</i> | Criterion 1.3 Criterion 6.7 |
| 21 | <i>Negative impacts on soils from management activities are minimised and comply with legal requirements.</i> | Criterion 1.3 |
| Health and safety | | |
| 22 | <i>Legal requirements related to occupational health and safety are complied with.</i> | Criterion 1.3 |
| 24 | <i>The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.</i> | Criterion 1.3 |
| Human and labour rights | | |
| 25 | <i>Human rights protected under international law, as enshrined in national law, are complied with.</i> | Criterion 2.1 Criterion 3.4 |

| | | |
|------------------------------|--|---|
| 26 | <i>Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.</i> | Not covered |
| 27 | <i>Legal requirements related to child labour and employment of young workers are complied with.</i> | Criterion 1.3 |
| 29 | <i>Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.</i> | Criterion 1.3 |
| 31 | <i>Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.</i> | Criterion 1.3 |
| 33 | <i>Legal requirements related to the recruitment and employment of workers are complied with.</i> | Criterion 1.3 |
| 34 | <i>Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.</i> | Criterion 1.3 |
| 35 | <i>Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the worker, are complied with.</i> | Criterion 1.3 Criterion 2.4 |
| 36 | <i>Legal requirements related to working hours, overtime, rest time and time off are complied with.</i> | Criterion 1.3 |
| 38 | <i>Legal requirements related to discrimination against workers are complied with.</i> | Criterion 1.3 |
| 40 | <i>Legal requirements related to gender equality in the workplace are complied with.</i> | Criterion 1.3 Criterion 2.1 Criterion 2.2 |
| Third parties' rights | | |
| 42 | <i>Legal requirements related to the rights of Indigenous Peoples are complied with.</i> | Criterion 1.3 |
| 43 | <i>The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.</i> | Criterion 3.2 Criterion 3.4 Criterion 3.6 |
| 44 | <i>Legal requirements related to the rights of Traditional Peoples are complied with.</i> | Criterion 1.3 Criterion 4.2 |

| | | |
|--|---|---|
| 45 | <i>The rights of Traditional Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.</i> | Criterion 4.2 Criterion 4.8 |
| 46 | <i>Legally recognised customary and community rights are identified and respected.</i> | Criterion 1.3 Criterion 3.1 Criterion 3.2 Criterion 4.1 Criterion 4.2 |
| 47 | <i>The rights of local communities are respected and upheld.</i> | Criterion 4.2 |
| 48 | <i>Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.</i> | Criterion 3.1 Criterion 4.1 |
| Trade and transport | | |
| 49 | <i>Legal requirements related to the trade and transport of products are complied with.</i> | Criterion 1.5 |
| 50 | <i>Legal requirements related to applicable trade restrictions and sanctions are complied with.</i> | Criterion 1.5 |
| 51 | <i>Legal requirements related to the classification of products are complied with.</i> | Criterion 1.5 |
| 52 | <i>Legal requirements related to the export and/or import of products are complied with.</i> | Criterion 1.5 |
| 53 | <i>Legal requirements relating to offshore trading and transfer pricing are complied with.</i> | Criterion 1.5 |
| Due diligence/due care | | |
| 54 | <i>Legal requirements relating to due diligence or due care are complied with.</i> | Criterion 1.3 |
| Conversion and forest degradation | | |
| 55 | <i>There is no conversion from natural forest and no transformation of plantations to agricultural use since 31 December 2020.</i> | Criterion 6.9 Criterion 6.11 FSC-ADV-20-007_24 |
| 57 | <i>There is no degradation of natural forests since 31 December 2020.</i> | Criterion 6.9 Criterion 6.11 |



FSC International – Performance and Standards Unit

Adenauerallee 134

53113 Bonn

Germany

Phone: +49 -(0)228 -36766 -0

Fax: +49 -(0)228 -36766 -65

Email : psu@fsc.org