



Standard Addendum

FSC REGULATORY MODULE – INTERNATIONAL GENERIC INDICATORS

FSC-STD-60-004r V1-0



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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 set of complementary requirements to add on to existing FSC certification requirements for forest management, chain of custody, project certification and controlled wood. .

Using the FSC Regulatory Module

The module includes requirements for different certification types and user groups. 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 non-EU based certificate holders who would like to ensure their products can be easily placed on the EU markets by operators.

Independent evaluation

As FSC accredited certification bodies evaluate conformity with the module, organizations opting to be certified against the FSC Regulatory Module are provided with 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 organization is certified against the FSC Regulatory Module, it 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 Trace. See FSC website connect.fsc.org for more information.

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A. SCOPE

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

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

For The Organization implementing 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.

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

This standard addendum 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:

FSC-STD-60-004	International Generic Indicators
N/A	Applicable Forest Stewardship Standard

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](#)).

Authorized representative: ‘authorized representative’ as defined in the Regulation (EU) 2023/1115, Article 2 (22), is equivalent to any natural or legal person established in the EU who has received a written mandate from an operator or a regulatory trader to act on its behalf in relation to specified tasks with regard to the operator’s or the regulatory trader’s obligations under this standard.

Due diligence statement: ‘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](#)>).

Geolocation: ‘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: 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-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: ‘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: ‘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 Regulatory Module. It can only be used in combination with the FSC claims (except FSC Recycled), e.g., FSC 100% / Regulatory.

Relevant legislation of the country of production: ‘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: ‘relevant products’ refers to products listed in Annex I of the Regulation (EU) 2023/1115.

Substantiated concern: ‘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
FPIC	Free, Prior and Informed Consent
FSC	Forest Stewardship Council
FSS	Forest Stewardship Standard
ISO	International Organization for Standardization
MU	Management Unit
REG+	Regulatory+ Claim
SME	Micro, Small and Medium-sized Enterprises
UN	United Nations

ADDITIONAL REQUIREMENTS FOR FOREST MANAGEMENT CERTIFICATION

Informative guidance

This standard addendum 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.

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

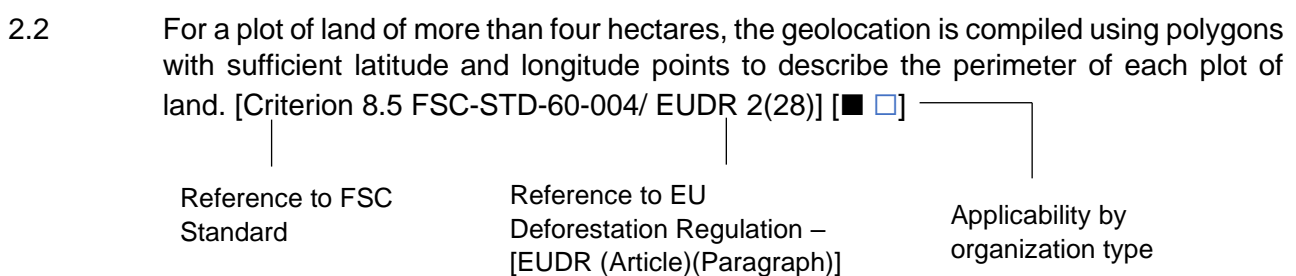
Table 1. Icon key based on organization type.

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 addendum. Non-applicable clauses are identified in Annex 1.

How to read the clauses:

How to read the clauses:



1 DUE DILIGENCE - IMPLEMENTATION AND MAINTENANCE

1.1 Due diligence is exercised on the products covered by the scope of this standard addendum 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)] [■ □]

1.2 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 0;
- b) risk assessment as required by Section 0; and
- c) risk mitigation measures as required by Section 0 [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 0).

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 Stewardship Standard and this standard addendum provide the framework of procedures and measures needed to fulfill the requirements in 1.3.

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)] [■ □]

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

2 DUE DILIGENCE SYSTEM - OBTAINING INFORMATION ON INPUT MATERIAL

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)] [■ □]

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)] [■ □]

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)] [■ □]

3 DUE DILIGENCE SYSTEM - RISK ASSESSMENT

3.1 The information collected as per Clause 2.1 of this standard addendum 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 and
- 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)] [■ □]

3.1.1 The risk associated with each indicator in Annex 3 of this standard addendum 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 addendum may be considered by The Organization as sufficient evidence of negligible risk for the corresponding indicator.

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. It is prefilled with the risk designation and description, provided there is conformity with the relevant FSC requirements.

NOTE 2: When an FSC Risk Assessment of the respective country 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.

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)] [■ □]

3.3 The information referred to in Clause 3.1 and the risk assessment is made available to competent authorities upon request. [Criterion 8.5 FSC-STD-60-004/ EUDR 10(4)] [■ □]

4 DUE DILIGENCE SYSTEM - RISK MITIGATION

4.1 When non-negligible risk is identified as per Section 0 of this standard addendum, 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.

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)] [■ □]

4.3 Policies, controls and procedures as per Clause 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 addendum to support conformity with Clauses 4.2 and 4.3 of this standard addendum, 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.

4.4 For Organizations not qualifying as SME, policies, controls and procedures as per Clause 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 4.4.b).

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)] [■ □]

4.6 The Organization shall be able to demonstrate 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.

5 DUE DILIGENCE STATEMENT

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 of this standard addendum 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.

5.2 Records of due diligence statements submitted in accordance with 5.1 are kept for five years from the date of submission.

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.

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 addendum (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)] [

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)] [

6 SIMPLIFIED DUE DILIGENCE

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; and
- b) the risk of mixing with products that are non-FSC certified or not assessed against this standard addendum has been assessed and categorized as negligible. [Criterion 8.5 FSC-STD-60-004/ EUDR 13(1)] [

6.2 In cases where a simplified due diligence is exercised, the requirements in Sections 3 and 4 of this standard addendum do not apply. [

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)] [

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; or

- 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)] [■ □]

7 NON-COMPLIANCES

- 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] [■ □]
- 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)] [■ □]
- 7.3 The relevant competent authority is informed in case of suspension of the FSC Regulatory Module from The Organization's certification scope.

ANNEX 1: REQUIREMENTS FOR THE ORGANIZATIONS OUT OF THE SCOPE OF EUDR

Note: For The Organizations that are not required to be in compliance with EUDR, the requirements in Table 2 are either not or partially applicable.

Table 2. Applicability of Requirements for Organizations not required to be in compliance with EUDR.

Clause No	Applicability	Clarification
1.3	Not applicable	
1.4	Not applicable	
1.5	Not applicable	
3.3	Not applicable	
5.1	Not applicable	
5.2	Not applicable	
6.3	Not applicable	
7.1	Not applicable	
7.2	Partially applicable	The relevant competent authorities are not required to be informed, only the organizations to whom the product has been supplied.
7.3	Not applicable	

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

1. Table 3 contains the relevant criteria in the applicable FSS per the set of indicators from <FSC-PRO-60-006b V2-0 Risk Assessment Framework> applicable to the organization's own risk assessment, except for indicator no. 26 (simplified risk assessment);

Table 3. Indicators for Risk Assessments and relevant criteria.

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



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