



Standard Addendum

FSC REGULATORY MODULE – PROJECT CERTIFICATION

FSC-STD-40-006r 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 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 CHs 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 project statements signifying adherence to rigorous standards. When The Organization is certified against the FSC Regulatory Module, it can make promotional statements about conducting the EUDR-required due diligence with support from FSC's robust system.

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 chain of custody certification of projects 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 <FSC-STD-40-006 FSC Standard for Project Certification> 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.

References to a 'regulatory claim' in this standard addendum refer to the applicable regulatory claim (i.e., 'Regulatory', 'Regulatory+'; see Table 2 of this standard addendum), unless otherwise stated.

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.

Sourcing controlled material under FSC-STD-40-005

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 this standard addendum is mandatory. Sections 7 to 12 of this standard addendum largely reflect requirements for a due diligence system in FSC-STD-40-005 but amends them to address relevant EUDR articles.

Furthermore, it requires the use of a revised indicator framework for conducting risk assessments in line with the EUDR. This is because the FSC Risk Assessments based on indicators listed in FSC-STD-40-005 V3-1 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.

The Organization is not allowed to use this standard addendum 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).

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.

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

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

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

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

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 addendum.

Due diligence statement: 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 Regulatory Module](#) and establishes a product group for the purpose of controlling the Regulatory+ output claim.

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: ‘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-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: ‘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.

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

Regulatory trader: ‘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 addendum when referring to a trader in the meaning of the EUDR.

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

ASI	Assurance Services International
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
CFM	Controlled Forest Management
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
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

ADDITIONAL REQUIREMENTS FOR FSC-STD-40-006 FSC STANDARD FOR PROJECT CERTIFICATION

Informative guidance

This standard addendum includes additional requirements to project certification for conformity with the FSC Regulatory Module. These requirements include administrative requirements, material sourcing and FSC claims on projects, material handling, sales and project statement general requirements, compliance with timber legality legislation, due diligence system, risk management, risk mitigation, publicly available information and simplified due diligence.

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 addendum, 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 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.

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

- 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)] [■ □ ▲ △]

Reference to FSC standard

Reference to EU Deforestation Regulation – [EUDR (Article)(Paragraph)(Point)]

Applicability by organization type

1 ADMINISTRATIVE REQUIREMENTS

- 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)] [■ □ ▲ △]
- 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)] [■ □ ▲ △]
- 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.

- 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. [■ □ ▲ △]
- 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)] [■ □ ▲ △]

2 MATERIAL SOURCING AND FSC CLAIMS ON PROJECTS

- 2.1 The Organization shall ensure that only eligible inputs (as defined in Table 2) are used in an FSC-certified project within 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 2. Eligible inputs in the scope of the FSC Regulatory Module.

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

- 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] [■ □ ▲ △]
- 2.3 For FSC projects within 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)] [■ □ ▲ △]

- 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.

- 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)(a)] [■ □ ▲ △]

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

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] [■ □ ▲ △]

- 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.

4 SALES

- 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 7.2 or 7.3 of this standard addendum apply. [EUDR 4(8), 4(9)] [■ □ ▲]

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.

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 PROJECT STATEMENT

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)] [■ □ ▲ △]

5.2 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] [■ □ ▲ △]

6 COMPLIANCE WITH TIMBER LEGALITY LEGISLATION

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

7 DUE DILIGENCE SYSTEM - IMPLEMENTATION AND MAINTENANCE

- 7.1 The Organization shall have, implement, and maintain a documented due diligence system (DDS) for material to be included within the scope of the FSC Regulatory Module, in order to demonstrate that it:
- is deforestation-free; and
 - 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 addendum 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 harvesting supplier/ sub-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 harvest. [EUDR 10(3)]

- 7.2 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 any other material (non-negligible risk designation/ non-eligible inputs), the provisions in Clause 7.2 do not apply.

- 7.3 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 addendum. [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)]

- 7.4 The Organization shall include all suppliers and sub-suppliers of the material assessed according to this standard addendum 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 2.3 of this standard addendum. 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 addendum, and it is the responsibility of The Organization to ensure conformity. The Organization may request suppliers to follow certain part(s) of this standard addendum to achieve conformity.

- 7.5 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 7.6 of this standard addendum.

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.

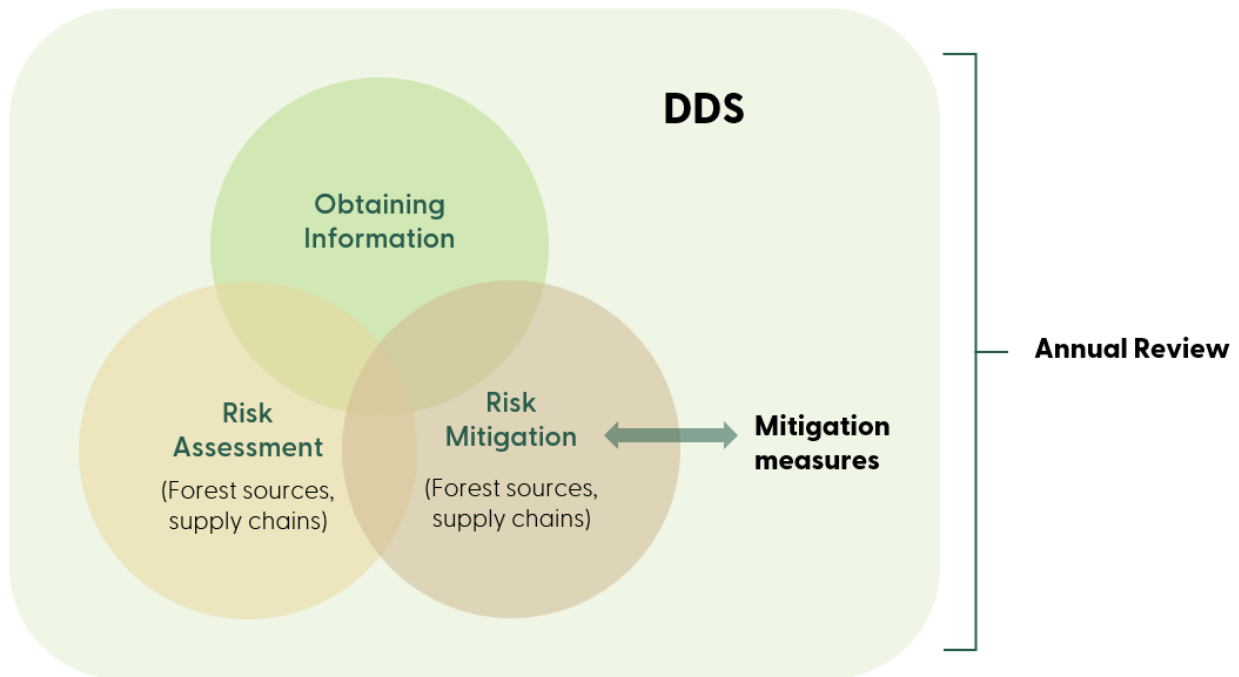


Figure 1 Elements of the due diligence system, and the scope of its verification.

7.6 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](#)>.

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

7.8 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 scope of the FSC Regulatory Module.

8 DUE DILIGENCE SYSTEM - OBTAINING INFORMATION ON INPUT MATERIAL

8.1 In addition to the information specified by Clauses 2.3-2.5 of this standard addendum, 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 8.4 of this standard addendum. [EUDR 9(1)(a)(c)(d)] [■ □ ▲]

8.2 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)] [■ □ ▲]

8.3 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.

8.4 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 9 of this standard addendum); and
- c) the mitigation of these risks (according to Section 10 of this standard addendum), 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.

8.5 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. [■ □ ▲]

9 DUE DILIGENCE SYSTEM - RISK ASSESSMENT

9.1 The Organization shall review and analyse the information collected in accordance with Section 8 of this standard addendum 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)] [■ □ ▲]

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

9.3 The Organization shall only use input material if there's a conclusion of negligible risk. [EUDR 10(1)] [■ □ ▲]

9.4 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

9.5 For FSC 100% and FSC CFM 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 the requirements for FSC forest management certification and FSC controlled forest management address the risk indicators listed in ANNEX 3: **INDICATORS FOR RISK ASSESSMENT** of this standard addendum. It 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.

9.6 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 following <FSC-PRO-60-006b V2-0 FSC Risk Assessment>, focusing on the indicators in ANNEX 3: **INDICATORS FOR RISK ASSESSMENT** of this standard addendum. [EUDR 10(2)(a)(h)(m)] [■ □ ▲]

9.7 Except for FSC 100% and FSC CFM 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. [■ □ ▲]

9.8 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

9.9 The Organization shall assess and document the risk of non-eligible inputs entering the scope of 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); and
- 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.

10 DUE DILIGENCE SYSTEM - RISK MITIGATION

10.1 The Organization shall establish and implement effective mitigation measures when a risk assessment conducted in accordance with Section 9 of this standard addendum reveals a non-negligible risk. [EUDR 11(1)] [■ □ ▲]

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

10.2 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)] [■ □ ▲]

10.3 The Organization shall implement an annual independent audit to ensure that the provisions under Clause 10.2 of this standard addendum 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.

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

10.5 The Organization may deem negligible risk (with no further mitigation required) for the material supplied with the Regulatory+ claim, unless new information that it obtains or is made aware of, including substantiated concerns, may affect the conformity with certification requirements. [■ □ ▲]

11 DUE DILIGENCE SYSTEM - PUBLICLY AVAILABLE INFORMATION

11.1 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 project, including the project name and description, trade names (if applicable), and species (common and full scientific name of each species);
- c) the annual quantity used per project;
- 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.

11.2 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.

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

12 SIMPLIFIED DUE DILIGENCE

12.1 The Organization may be exempt from the application of Clauses 9.1 - 9.8 and Section 10, 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)] [■ □ ▲]

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

Note: For The Organization that are not required to be in compliance with EUDR, the requirements in Table 3 are either not or partially applicable.

Table 3. Applicability of Requirements for Organizations not required to be in compliance with EUDR.

Clause No	Applicability	Clarification
1.4	Not applicable	
1.5	Not applicable	
2.5	Partially applicable	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
3.1	Partially applicable	The relevant competent authorities are not required to be informed, only The Organizations to whom the project has been sold.
4.1	Not applicable	
4.2	Not applicable	
4.3	Not applicable	
5.1 b)	Not applicable	
6.1 d)	Not applicable	
7.2	Partially applicable	The Organization is not required to provide the reference number of the due diligence statement to the competent authorities.
7.3	Partially applicable	The Organization shall still apply this requirement in case the relevant product has been exported from the EU (see 2.5 above).

11 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

- Table 4 contains the set of indicators from <FSC-PRO-60-006b V2-0 Risk Assessment Framework> that are applicable to The Organization's risk assessment within the scope of the FSC Regulatory Module:
 - For FSC 100% input material (Clause 9.5), the relevant criteria in the applicable FSS and for FSC CFM input material the relevant clauses in <FSC-STD-30-010 V3-0 Controlled Forest Management> are listed per indicator, except for indicator no. 26 (simplified risk assessment) that is to be assessed;
 - For FSC Mix or FSC Controlled Wood input material [Clause 10.6 b)], the set of indicators in Table 4 are to be assessed using the risk assessment template provided by FSC.
- The template provided by FSC contains the full set of indicators based on Part VII of <FSC-PRO-60-006b V2-0 Risk Assessment Framework>. The Organization is only required to assess the risk for the indicators listed in Table 4.
- Table 4 does not apply to The Organization sourcing non-certified material as controlled, and The Organization shall use the full set of indicators listed in <FSC-PRO-60-006b V2-0 Risk Assessment Framework>, in accordance with <FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood>.

Table 4. Indicators for Risk Assessments and relevant criteria.

No. in FSC-PRO-60-006b V2-0	Indicator	Relevant criteria in the applicable Forest Stewardship Standard	Relevant clauses in FSC-STD-30-010 V3-0 CFM
Land use and management			
1	<i>Land tenure rights are secured and registered according to legal requirements.</i>	Criterion 1.2	14 (C 1.2)
2	<i>Land management rights are in place and registered according to legal requirements.</i>	Criterion 1.2 Criterion 1.3	14 (C 1.2) 15 (C 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	14 (C1.2) 14 (C 1.3)
4	<i>Harvesting permits are in place and are issued and registered according to legal requirements.</i>	Criterion 1.3	15 (C 1.3)
5	<i>Legal requirements for land-use and management planning are complied with.</i>	Criterion 1.3	15 (C 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	15 (C 1.3)

7	<i>Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.</i>	Criterion 1.3	15 (C 1.3)
8	<i>Legal requirements for payment of corporate taxes are complied with, including profit taxes.</i>	Criterion 1.3	15 (C 1.3)
9	<i>Legal requirements for payment of trade and/or export taxes and fees are complied with.</i>	Criterion 1.3	15 (C 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	19 (C 1.7)
11	<i>All forms of bribery and corruption are avoided.</i>	Criterion 1.7	19 (C 1.7)
12	<i>Data and document falsification do not occur.</i>	Criterion 1.7	19 (C 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	15 (C 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	15 (C 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	15 (C 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	15 (C 1.3)17 (C 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	52 (C10.12)
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	38 (C6.3) Criterion 10.6 49 (C 10.7) 51 (C 10.10)
20	<i>Water resources are protected and used responsibly in compliance with legal</i>	Criterion 1.3 Criterion 6.7	15 (C 1.3) 42 (C 6.7)

	<i>requirements, and with the aim of ensuring long-term viability.</i>		
21	<i>Negative impacts on soils from management activities are minimised and comply with legal requirements.</i>	Criterion 1.3	15 (C 1.3)
Health and safety			
22	<i>Legal requirements related to occupational health and safety are complied with.</i>	Criterion 1.3	15 (C 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	15 (C 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	21 (C 2.1) 30 (C 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	Not covered
27	<i>Legal requirements related to child labour and employment of young workers are complied with.</i>	Criterion 1.3	15 (C 1.3)
29	<i>Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.</i>	Criterion 1.3	15 (C 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	15 (C 1.3)
33	<i>Legal requirements related to the recruitment and employment of workers are complied with.</i>	Criterion 1.3	15 (C 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	15 (C 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	15 (C 1.3) 24 (C 2.4)

36	<i>Legal requirements related to working hours, overtime, rest time and time off are complied with.</i>	Criterion 1.3	15 (C 1.3)
38	<i>Legal requirements related to discrimination against workers are complied with.</i>	Criterion 1.3	15 (C 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	15 (C 1.3) 21 (C 2.1) 22 (C 2.2)
Third parties' rights			
42	<i>Legal requirements related to the rights of Indigenous Peoples are complied with.</i>	Criterion 1.3	15 (C 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	28 (C 3.2) 30 (C 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	15 (C 1.3) 33 (C 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	33 (C 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	15 (C 1.3) 27 (C 3.1) 28 (C 3.2) 32 (C 4.1) 33 (C 4.2)
47	<i>The rights of local communities are respected and upheld.</i>	Criterion 4.2	33 (C 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	27 (C 3.1) 32 (C 4.1)
Trade and transport			
49	<i>Legal requirements related to the trade and transport of products are complied with.</i>	Criterion 1.5	17 (C 1.5)
50	<i>Legal requirements related to applicable trade restrictions and sanctions are complied with.</i>	Criterion 1.5	17 (C 1.5)

51	<i>Legal requirements related to the classification of products are complied with.</i>	Criterion 1.5	17 (C 1.5)
52	<i>Legal requirements related to the export and/or import of products are complied with.</i>	Criterion 1.5	17 (C 1.5)
53	<i>Legal requirements relating to offshore trading and transfer pricing are complied with.</i>	Criterion 1.5	17 (C 1.5)
Due diligence/due care			
54	<i>Legal requirements relating to due diligence or due care are complied with.</i>	Criterion 1.3	15 (C 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	53 (C 6.9) 55 (C 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	Criterion 6.9 Criterion 6.11



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