Standard Addendum

FSC REGULATORY MODULE – CHAIN OF CUSTODY CERTIFICATION

FSC-STD-40-004r V1-1

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V 1-0	Initial version	1 April 2025
V 1-1	Revision to align with the requirements of Regulation (EU) 2023/1115 on deforestation-free products (EUDR), in light of the approval of the updated content of draft Commission Notice on the Guidance Document for the EUDR and Version 5 of the Frequently Asked Questions published by the European Union in April 2026, and further simplifications announced in December 2025.	17 August 2026

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 (commonly referred to as the European Union Deforestation Regulation, or the EUDR).

The FSC Regulatory Module sets the framework and requirements for organizations 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

Existing FSC certificate holders with Forest Management, Chain of Custody, Project Certification, or Controlled Wood Certification can **voluntarily** choose to also become certified against the FSC Regulatory Module.

Using the FSC Regulatory Module

The FSC Regulatory Module benefits organizations by translating the EUDR's legislative requirements into certification requirements. This is useful for organizations required to comply with the EUDR, including organizations that are placing (or making available) relevant products on the European Union market, or exporting relevant products from the European Union (EU).

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 market by operators. If every FSC-certified organization in a supply chain is certified against the FSC Regulatory Module, this increases the availability of necessary data, and reduces the demand, effort and risks associated with conducting due diligence.

Organizations that are not necessarily required to comply with the EUDR, but are in supply chains for products that will eventually be placed (or made available) on the EU market, may wish to become certified against the FSC Regulatory Module to assist downstream entities in their supply chains.

Independent evaluation

Organizations opting to become certified against the FSC Regulatory Module will be audited by their certification body for conformity, which provides an additional layer of assurance. While certification bodies evaluate conformity to the requirements of the FSC Regulatory Module, the ultimate decision regarding EUDR compliance rests with relevant competent authorities.

Relevant claims

Organizations who become certified against the FSC Regulatory Module can make use of a regulatory claim on sales documents for certified products, and make promotional statements about the use of the FSC system to ensure deforestation-free products.

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A. SCOPE

Which organizations does this standard addendum apply to?

This standard addendum is for voluntary use by organizations applying for or holding FSC Chain of Custody Certification as per <FSC-STD-40-004 Chain of Custody Certification> that wish to extend their certification scope in order to align with Regulation (EU) 2023/1115 (also referred to as the 'Regulation' or 'EUDR').

Organizations choosing to apply this standard addendum shall demonstrate conformity with <FSC-STD-40-004 Chain of Custody Certification> (and, if applicable, <FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood>).

Which product groups does this standard addendum apply to?

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

This standard addendum focuses on wood, paper and rubber. If other commodities falling under the scope of the EUDR, such as cocoa or coffee, are included in the scope of FSC certification, The Organization is also required to demonstrate conformity for these commodities.

How to read this standard addendum

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

B. REFERENCES

The following 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-40-004	Chain of Custody Certification
FSC-STD-40-004a	FSC Product Classification (Addendum to FSC-STD-40-004)

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

FSC-STD-40-005	Requirements for Sourcing FSC Controlled Wood
FSC-PRO-60-006b V2-0	FSC 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>, <FSC-STD-40-004 Chain of Custody Certification> and the following apply:

Definitions of types of organizations

Downstream operator: an organization that, in the course of a commercial activity, places on the market or exports relevant products made using relevant products, all of which are covered by a due diligence statement or by a simplified declaration [Equivalent EUDR definition – Article 2(15b)].

NOTE: In this standard addendum, downstream operators are primarily relevant to requirements for communicating due diligence statement reference numbers, declaration identifiers, and information on nonconforming products further down the supply chain.

Micro or small primary operator (MSPO): a subcategory of an upstream operator subject to the simplified regime under Article 4a of the EUDR. It is an organization that:

a) is a micro or small-sized undertaking, as defined in Article 3(1) and Article (2) of Directive 2013/34/EU, irrespective of its legal form;
b) is established in a country, or part thereof, classified as low risk in accordance with Article 29 of the EUDR; and
c) directly places on the EU market or directly exports relevant products to the EU market that this operator itself has grown, harvested, obtained from or raised on relevant plots of land.

NOTE 1: This definition can apply to operators established in or outside the European Union [Equivalent EUDR definition – Article 2(15a)].

NOTE 2: An MSPO, as a subcategory of an upstream operator, remains responsible for ensuring that relevant products comply with Article 3 of the EUDR.

NOTE 3: In the case of group certification, MSPO status shall be assessed for the legal or natural person who places the relevant product on the market or exports it, unless otherwise clarified by the EUDR, competent authorities, or FSC. A cooperative, association or group entity may qualify as an MSPO only where it meets all elements of the MSPO definition, including producing the relevant products itself and directly placing them on the European Union market or exporting them. Where it does not meet the MSPO definition, it may act as an authorized representative for members that qualify as operators, provided that it is established in the European Union and acts in accordance with Article 6 of the EUDR.

Micro, small or medium-sized enterprise (SME): a micro, small or medium-sized undertaking, irrespective of its legal form, within the meaning of Article 3(1), Article 3(2) first subparagraph, and Article 3(3) of Directive 2013/34/EU of the European Parliament and of the Council. The criteria outlined in the most up-to-date version of the Directive will prevail[1]. At the time of publication of the FSC Regulatory Module, the criteria are as follows:

"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 450 000;
b) net turnover: EUR 900 000;

[1] At the date of publication of the FSC Regulatory Module, the consolidated version of Directive 2013/34/EU can be found here: https://eur-lex.europa.eu/eli/dir/2013/34/2024-05-28/eng.

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 5 000 000;
    b) net turnover: EUR 10 000 000;
    c) average number of employees during the financial year: 50.

...

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 25 000 000;
    b) net turnover: EUR 50 000 000;
    c) average number of employees during the financial year: 250."

Regulatory trader: an organization in the supply chain other than the upstream operator or downstream operator that, in the course of a commercial activity, makes relevant products available on the EU market.

NOTE: The EUDR uses the term 'trader' in Article 2(17). FSC uses the term 'regulatory trader' in this standard addendum to avoid confusion with the term 'trader' as used in other FSC normative documents.

Upstream operator: an organization that does not meet the definition of a downstream operator, and that:

a) directly places relevant products on the EU market for the first time;
b) exports relevant products from the EU; or
c) re-imports relevant products into the EU that were previously exported from the EU (unless the relevant products were previously placed on the EU market and subject to due diligence, and subsequently placed under the customs procedure 'release for free circulation').

NOTE: The EUDR uses the term 'operator' in Article 2(15). In this standard addendum, 'upstream operator' is used to distinguish this role from downstream operators.

Other definitions

Agricultural use: use of land for the purpose of agriculture, including for agricultural plantations and set-aside agricultural areas, and for rearing livestock [Equivalent EUDR definition – Article 2(5)].

Authorized representative: any natural or legal person established in the EU who has received a written mandate from an upstream operator to act on their behalf in relation to specified tasks with regard to the upstream operator's obligations under this standard addendum [Equivalent EUDR definition – Article 2(22)].

Declaration identifier: the identifier assigned to an MSPO after submission of a one-time simplified declaration in the information system referred to in Article 33 of the EUDR, or assigned where all Annex III information is available in a Union or Member State system in accordance with Article 4a(4) of the EUDR.

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>).

Due diligence statement: a document confirming the implementation of a due diligence system by the upstream operator, which encompasses information collection, risk assessment and risk mitigation measures in accordance with the EUDR. The statement affirms that the upstream 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 Articles 3, 4(2) and 8 of the EUDR.

Due diligence statement reference number: the reference number assigned to a Due diligence statement that has been submitted to the European Commission's Information System pursuant to Article 33 of the EUDR.

Due diligence system (DDS): a system of measures and procedures to minimize the risk of sourcing material from unacceptable sources. A DDS contains the following three elements: obtaining information, risk assessment, and risk mitigation (when needed) (Source: <FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood>).

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

Fully verified supply chain: a 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: 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 [Equivalent EUDR definition – Article 2(28)].

Management Unit: a spatial area or areas submitted for FSC certification with clearly defined boundaries managed to a set of explicit long-term management objectives which are expressed in a management plan. This area or areas include(s): all facilities and area(s) within or adjacent to this spatial area or areas under legal title or management control of, or operated by or on behalf of The Organization, for the purpose of contributing to the management objectives; and all facilities and area(s) outside, and not adjacent to this spatial area or areas and operated by or on behalf of The Organization, solely for the purpose of contributing to the management objectives (Source: <FSC-STD-01-001 FSC Principles and Criteria for Forest Stewardship>).

Mitigation measure: an action that The Organization shall take to mitigate the risk of sourcing material from unacceptable sources [Equivalent EUDR definition – Article 11(1)].

Negligible risk: a conclusion, following a risk assessment, that there is no cause for concern either that material from a specific geographical 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 geographical area. The nature and extent of this risk is specified for the purpose of defining efficient mitigation measures.

Plot of land: 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 [Equivalent EUDR definition – Article 2 (27)].

Regulatory claim: a claim made on sales and delivery documents based on inputs that meet the requirements of the <FSC Regulatory Module>. It can only be used in combination with the FSC claims (except FSC Recycled), e.g. 'FSC 100% / Regulatory'.

Regulatory+ claim: a claim made on sales and delivery documents based on inputs exclusively with an 'FSC 100% / Regulatory+' 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% or FSC CFM claim.

Relevant legislation of the country of production: 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; and
h) tax, anti-corruption, trade and customs regulations.

[Equivalent EUDR definition – Article 2(40).]

Relevant products: products listed in Annex I of the EUDR that contain, have been fed with, or have been made using relevant commodities.

Substantiated concern: 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 [Equivalent EUDR definition – Article 2(31)].

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 [Source: <FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood>].

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
MSPO	Micro or Small Primary Operator
REG	Regulatory Claim
REG+	Regulatory+ Claim
SME	Micro, Small or Medium-sized Enterprise
UN	United Nations

E. REQUIREMENTS APPLICABLE TO DIFFERENT ORGANIZATIONS

Requirements applicable to organizations falling within the scope of the EUDR

Not all sections and clauses in this standard addendum apply to all organizations. The Organization shall identify its role for each relevant product and product group, based on the definitions in Section C. 'Terms and Definitions'.

The Organization may have different roles for different relevant products, product groups, transactions, or positions in the supply chain. Where The Organization has more than one role, it shall apply all requirements applicable to each role.

For the purposes of Table 1:

1) 'Upstream operators – Non-MSPO' refers to The Organization that is an upstream operator and does not qualify as a micro or small primary operator.
2) 'Upstream operators – MSPO' refers to The Organization that qualifies as a micro or small primary operator.
3) 'Downstream operators or regulatory traders – non-SME' refers to The Organization that is a downstream operator or regulatory trader and does not qualify as a micro or small or medium-sized enterprise.
4) 'Downstream operators or regulatory traders – SME' refers to The Organization that is a downstream operator or regulatory trader, and qualifies as a micro or small or medium-sized enterprise.

Below is the icon key to assess the applicability of a particular requirement under this standard addendum.

Key:

✓	=	applicable
*	=	partially applicable
-	=	not applicable

Table 1. Applicability of requirements to organization types

FSC-STD-40-004r		Upstream operators		Downstream operators or regulatory traders	
		Non-MSPO	MSPO	non-SME	SME
Part 1 Universal Requirements	1 General Requirements	✓	✓	✓	✓
	2 Establishment of Product Groups	✓	✓	✓	✓
	3 Material Sourcing	✓	✓	✓	✓
	4 Material Handling	✓	✓	✓	✓
	5 Sales	✓	✓	✓	✓
Part 2 Specific Requirements for Upstream Operators	6 Implementation and maintenance of a Due Diligence System	✓	✓	-	-

	7 Information Collection	✓	✓	-	-
	8 Risk Assessment	* If the exemption in Clause 8.1 applies, then Clauses 8.2 to 8.8 do not apply. If the exemption in Clause 8.1 does NOT apply, then Clauses 8.2 to 8.8 will apply.	* If the exemption in Clause 8.1 applies, then Clauses 8.2 to 8.8 do not apply. If the exemption in Clause 8.1 does NOT apply, then Clauses 8.2 to 8.8 will apply.	-	-
	9 Risk Mitigation	* If the exemption in Clause 8.1 applies, then Section 9 does not apply. If the exemption in Clause 8.1 does NOT apply, then Section 9 will apply.	* If the exemption in Clause 8.1 applies, then Section 9 does not apply. If the exemption in Clause 8.1 does NOT apply, then Section 9 will apply, except MSPOs are exempt from Clause 9.3 and 9.4.	-	-
	10 Reporting on DDS	* Clause 10.4 does not apply to non-MSPOs.	* MSPOs are exempt from Clauses 10.5 and 10.6.	-	-
	11 Sharing of Information	✓	✓	-	-
Part 3 Specific Requirements for Downstream Operators and Regulatory Traders	12 Information Collection	-	-	✓	✓
	13 EUDR Information System	-	-	✓	-
	14 Nonconforming products	-	-	✓	-

Requirements applicable to organizations falling outside the scope of the EUDR

Organizations falling outside the scope of the EUDR but opting to apply the FSC Regulatory Module shall refer to Annex 1 for requirements that are not applicable or only partially applicable.

PART 1 – UNIVERSAL REQUIREMENTS FOR UPSTREAM OPERATORS, DOWNSTREAM OPERATORS AND REGULATORY TRADERS

1. General requirements

1.1 The Organization shall not place or make available relevant products on the market, or export them, unless[2]:

a) they are deforestation-free;
b) they are produced in accordance with the relevant legislation of the country of production; and
c) they are covered by a due diligence statement or a simplified declaration, as required by the relevant provisions of the EUDR.

1.2 The Organization shall, upon request, provide all necessary assistance to the competent authorities, including access to premises and making documentation and records available[3].

1.3 The Organization shall immediately notify the relevant competent authority in case of suspension of this standard addendum from its certification scope. The notification shall include the conclusion of The Organization's certification body that led to suspension.

2. Establishment of product groups

2.1 The Organization shall only use material in FSC product groups within the scope of the FSC Regulatory Module, and sell material with a regulatory claim, if it conforms to the requirements of this standard addendum.

2.2 The Organization shall establish product groups in accordance with Table 2, and maintain an up-to-date list specifying[4]:

a) the regulatory claim for the applicable output products;

b) the common and full scientific name of each species; and

c) the Harmonized System (HS) code(s), with a minimum of six (6) digits[5].

NOTE: In the context of this standard addendum, the exact species (one or a combination of species) has to be identified. This differs from the requirement in Clause 8.3 c) of <FSC-STD-40-004 V3-1 Chain of Custody Certification>, where species information is only required where it designates the product characteristics.

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[2] EUDR 3(b).
[3] EUDR 4(6), 5(7).
[4] Clause 8.1 FSC-STD-40-004.
[5] Clause 8.3 b), c) FSC-STD-40-004 / EUDR 9(1)(b).

Table 2. Eligible inputs for the corresponding regulatory output claim, according to each FSC control system

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

NOTE: The 'Regulatory+' claim may only be used in combination with the 'FSC 100%' claim or the 'FSC CFM' claim (see definition in Section C. Terms and Definitions). In contrast, the 'Regulatory' claim may be used in combination with any of the FSC claims, except the 'FSC Recycled' claim.

3. Material sourcing

Different material sourcing requirements for different organizations

3.1 The Organization shall conform to the applicable material sourcing requirements as follows.

a) If The Organization meets the definition of an upstream operator, it shall conform to the requirements outlined in Sections 6 to 11.

b) If The Organization meets the definition of a downstream operator or a regulatory trader, it shall conform to the requirements outlined in Sections 12 and 13.

Checking supplier's documentation

3.2 The Organization shall check the supplier's sales and delivery documentation to confirm that:

a) a regulatory claim is specified (if applicable); and

b) the material type and trade name is in conformity with the supplied documentation.

4. Material handling

4.1 The Organization shall conform to Clause 3.1 of <FSC-STD-40-004 V3-1 Chain of Custody Certification> where:

a) there is risk of non-eligible inputs entering the FSC product groups within the scope of the FSC Regulatory Module; or

b) there are 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.

5. Sales

Information on sales documents

5.1 The Organization shall ensure that its sales documents (physical or digital) issued to its customers clearly indicate:

a) the due diligence statement reference number(s) or simplified declaration identifiers (where applicable); and

b) the FSC claim and the regulatory claim for each product item or the total products[6].

NOTE: The Organization may use the abbreviation 'REG' or 'REG+' for a regulatory claim in sales documentation (e.g. 'FSC 100% / REG+'; 'FSC Mix / REG').

5.2 The Organization shall conform to Clause 5.7 of <FSC-STD-40-004 V3-1 Chain of Custody Certification> if it is unable to include the information under Clause 5.1 of this standard addendum in sales or delivery documents.

Nonconforming products

5.3 The Organization, upon being made aware of information, including substantiated concerns, indicating that a relevant product that it has placed or made available on the market is at risk of not complying with the EUDR, shall immediately inform[7]:

a) the competent authorities of the EU Member States in which it placed or made available on the market the relevant product;

b) the customers to whom it directly supplied the relevant product; and

c) The Organization's certification body.

5.3.1 Where The Organization has exported the product from the EU, it shall additionally inform the competent authority of the EU Member State in which it was produced[8].

5.4 The Organization shall ensure that any new information that it is made aware of, including substantiated concerns, that points to a risk of products not conforming to this standard addendum is adequately considered as part of the implementation of Clause 1.7 of <FSC-STD-40-004 V3-1 Chain of Custody Certification>[9].

NOTE: Where a nonconforming product is identified by The Organization, The Organization's certification body, or a competent authority, Clause 1.8 of <FSC-STD-40-004 V3-1 Chain of Custody Certification> applies.

5.5 If The Organization meets the definition of a downstream operator or regulatory trader, it shall additionally conform to Section 14.

[6] Clause 5.1 FSC-STD-40-004
[7] EUDR 5(5)
[8] EUDR 4(5), 5(5)
[9] Clause 1.7 FSC-STD-40-004

PART 2 – SPECIFIC REQUIREMENTS FOR UPSTREAM OPERATORS

Applicability

This part of the FSC Regulatory Module solely applies to organizations that meet the definition of an upstream operator.

Section 6 outlines the requirement to have a due diligence system (DDS).

Section 7 relates to the first element of a DDS, being information collection.

Section 8 relates to the second element of a DDS, being the use of risk assessments to evaluate the risk of sourcing from unacceptable sources.

Section 9 relates to the third element of a DDS, being risk mitigation.

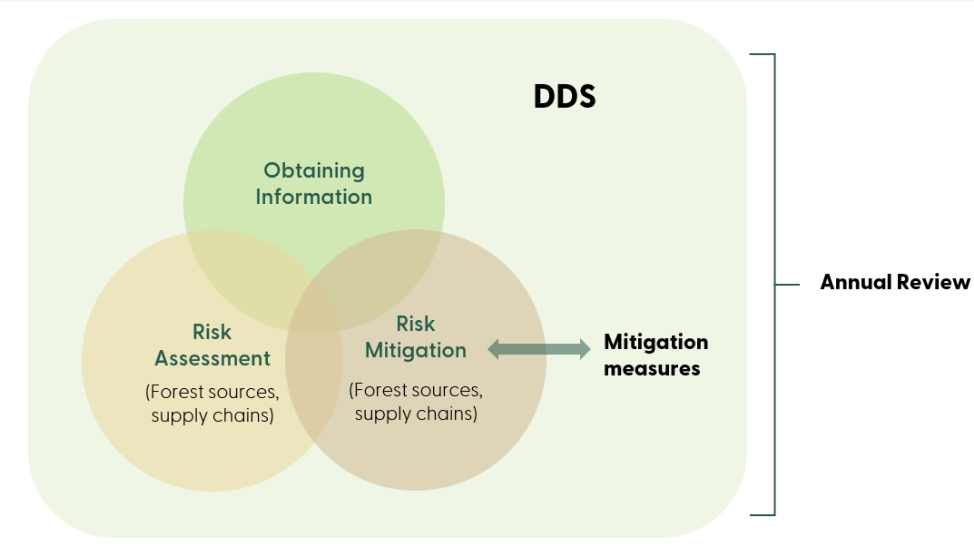
Section 10 outlines reporting requirements.

Section 11 outlines the requirement to share information.

6. Implementation and maintenance of a due diligence system

Informative guidance 1

A due diligence system (DDS) is a system of measures and procedures designed to minimize the risk of sourcing material from unacceptable sources. A typical DDS contains three elements: 1) obtaining information, 2) risk assessment, and 3) (if needed) risk mitigation.



6.1 The Organization shall have, implement, and maintain a documented due diligence system (DDS) for material to be included in the FSC product groups within the scope of the FSC Regulatory Module, in order to demonstrate that the material[10]:

a) is deforestation-free; and

b) has been produced in accordance with the relevant legislation of the country of production.

NOTE 1: The Organization can 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 land use rights to the harvesting supplier/sub-supplier[11].

NOTE 3: Wood products which fall within the scope of Regulation (EC) No. 2173/2005 and covered by a valid Forest Law Enforcement, Governance and Trade (FLEGT) licence from an operational licencing scheme are deemed in compliance with the relevant legislation of the country of harvest[12].

6.2 The Organization's DDS shall include all suppliers and sub-suppliers of the material assessed.

NOTE: With the exception of a 'fully verified supply chain', suppliers and sub-suppliers are not expected to become certified against the FSC Regulatory Module. It is the responsibility of The Organization to ensure its own conformity. The Organization may request suppliers to follow certain part(s) of the FSC Regulatory Module to achieve conformity.

6.3 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.[13]

NOTE 1: Means to verify the relevance, effectiveness, or adequacy of the DDS may include stakeholder consultation, field verification and document verification, all of which may be included in internal audits as per Clause 6.4.

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.

6.4 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 19011:2026 Guidelines for auditing management systems.

6.5 The Organization shall document the scope, dates, and staff involved in internal audits.

6.6 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.

[10] EUDR 4(1), 8(1), 12(1).
[11] EUDR 9(1)(h).
[12] EUDR 10(3).
[13] EUDR 11(3), 12(2).

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

6.7 The Organization shall keep all records related to due diligence for five (5) years, including records of any revisions to its DDS, and make them available to competent authorities upon request[14].

6.8 The Organization shall obtain approval of its DDS conducted for its supply area and/or extended to new supply areas from its certification body prior to sourcing FSC Mix or FSC Controlled Wood input materials for inclusion in FSC product groups within the scope of the FSC Regulatory Module.

6.9 The Organization shall obtain approval from its certification body of a revised risk assessment (as part of the annual review) if there is a change in a risk designation from non-negligible to negligible risk.

7. Information collection

7.1 The Organization shall collect and keep for five (5) years the following information, accompanied by evidence, for all suppliers of materials and products within the scope of the FSC Regulatory Module[15]:

a) a description of the product groups, including the product types, trade names (if applicable), and species (common and full scientific name of each species);

b) the quantity, expressed in the following terms:

i. for materials entering or leaving the EU: kilogrammes 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;

c) the country of harvest and, where relevant, parts thereof;

d) the date or time range of harvest (period defined by a start date and end date);

e) the geolocation of all plots of land where the material originates from, in the following format:

i. where the plot of land is more than four (4) hectares, in a polygon with sufficient latitude and longitude points to describe the perimeter of each plot of land;

ii. where the plot of land is four (4) hectares or less, in a polygon or a single latitude and longitude point with six decimal digits.

NOTE: If The Organization meets the definition of an MSPO, this may be substituted with the postal address of all plots where the relevant commodities that the relevant product contains, or has been made using, were produced.

f) the name, postal address and email address of the supplier from whom they purchased the relevant products;

g) the name, postal address and email address of its customers to whom it directly supplied the relevant products;

h) adequately conclusive and verifiable information that the relevant products are deforestation-free;

[14] EUDR 4(3) , 9(2), 12(2), 12(5), 11(3).

[15] Clause 2.1 FSC-STD-40-004/ EUDR 9(1)(a)-(h).

i) adequately conclusive and verifiable information that the relevant commodities have 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 of the relevant commodity; and

j) where applicable, details of the relevant FSC Risk Assessment developed according to <FSC-PRO-60-006b V2-0 FSC Risk Assessment Framework>.

7.2 The Organization shall ensure that it has copies of the information and evidence referred to in Clause 7.1 on hand during an audit, or upon request, shall provide the certification body or ASI with copies before the close of the audit.

7.3 Products and material from species listed in Appendices I, II, or III of CITES that will be imported, exported, or re-exported, shall be accompanied by the applicable valid certificates.

8. Risk Assessment

Informative guidance 2

In certain circumstances, The Organization will be exempt from carrying out a risk assessment (see Clause 8.1).

If The Organization is required to carry out a risk assessment, the steps it must take will vary depending on the type of input materials it is sourcing. Namely:

a) the steps in Clause 8.3 will apply if The Organization is sourcing materials that consist of FSC 100% and/or FSC CFM inputs; or
b) the steps in Clause 8.4 will apply if The Organization is sourcing materials that consist of FSC Mix or FSC Controlled Wood inputs.

NOTE: The Organization may still apply the steps outlined in paragraph a) above if the FSC Mix claimed materials solely contain FSC 100% and/or FSC CFM inputs.

Certain clauses in this section refer to <FSC-PRO-60-006b V2-0 FSC Risk Assessment Framework>, which provides a comprehensive tool for companies to assess and mitigate risks of sourcing forest-based materials. This framework is already used by organizations certified against <FSC-STD-40-005 V3-1 Requirements for Sourcing FSC Controlled Wood>.

Exemption from Risk Assessment Requirements

8.1 Where The Organization is sourcing materials that consist of FSC Mix or FSC Controlled Wood inputs, The Organization shall be exempt from conforming to the requirements in Clauses 8.2-8.8 and Section 9 if it satisfies all of the following:

a) any of the FSC Mix or FSC Controlled Wood inputs were harvested in countries classified as ‘low risk’ in accordance with the EUDR benchmarking system[16];

b) there is no available information, including substantiated concerns, that points to a risk that the inputs do not conform to the certification requirements, or to a risk of mixing with products of unknown origin or origin in high-risk or standard-risk countries or parts thereof[17]; and

c) one of the following sub-clauses applies:

[16] EUDR 13(1).
[17] EUDR 13(1).

i. the inputs are supplied with a ‘Regulatory’ claim;

ii. the inputs are sourced from a geographical area for which an applicable FSC Risk Assessment has been published according to <FSC-PRO-60-006b V2-0 FSC Risk Assessment Framework>;

iii. the inputs are sourced from a geographical area for which there is an approved and valid FSC Risk Assessment as per FSC-PRO-60-002a and The Organization undertakes an additional assessment of the following four (4) indicators from <FSC-PRO-60-006b V2-0 FSC Risk Assessment Framework> which all culminate in a negligible risk:

- “Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.” [Indicator 10]
- “All forms of bribery and corruption are avoided”. [Indicator 11]
- “Data and document falsification does not occur.” [Indicator 12]
- “There is no degradation of natural forests since 31 December 2020.” [Indicator 57]

Risk Assessment Requirements

8.2 If the exemption in Clause 8.1 does not apply, The Organization shall conduct a risk assessment to determine the risk of sourcing non-eligible material. The risk assessment shall be based on the information collected in accordance with Section 7[18].

Risk related to origin

8.3 Where The Organization is sourcing materials that consist of FSC 100% and/or FSC CFM inputs, it may determine the risk of origin using the simplified risk assessment template provided by FSC.

NOTE 1: The simplified risk assessment template outlines how the requirements for FSC Forest Management (FSC FM) Certification and FSC Controlled Forest Management (FSC CFM) Certification address all the risk indicators listed in Annex 3 of the FSC Regulatory Module, except for Indicator 26. The simplified risk assessment template is prefilled with the risk designation and description, provided there is conformity with the relevant FSC requirements. For Indicator 26, The Organization needs to undertake its own risk assessment, as this will not be prefilled.

NOTE 2: When an FSC Risk Assessment of the respective country for the area under assessment exists, it may be used to identify the risk designation for indicators not covered by FSC Forest Management certification or FSC Controlled Forest Management certification requirements.

8.4 Where The Organization is sourcing materials that consist of FSC Mix and/or FSC Controlled Wood inputs, it shall determine the risk of origin for each risk indicator by using the risk assessment template provided by FSC, and:

a) copy the findings in the applicable FSC Risk Assessment based on <FSC-PRO-60-006b V2-0 FSC Risk Assessment Framework>; or if not available,

b) conduct its own risk assessment based on <FSC-PRO-60-006b V2-0 FSC Risk Assessment Framework>, focusing on the indicators in Annex 3 of the FSC Regulatory Module.

[18] EUDR 10(1).

Risk related to mixing material

8.5 The Organization shall assess and document the risk of non-eligible inputs entering FSC product groups included within 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, geographical areas in which suppliers are located, size and type of supplier's operations); and

b) stage of processing of the products[19].

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.

Risk designations

8.6 Based on the risk assessment, The Organization shall classify the material as having a 'negligible' or 'non-negligible' risk designation.

8.7 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[20].

8.8 For input materials sourced with a Regulatory+ claim, The Organization may classify the material as having a negligible risk (with no mitigation measures required), unless it obtains or is made aware of new information, including substantiated concerns, that points to a risk that the material does not conform to the certification requirements.

9. Risk Mitigation

9.1 The Organization shall establish and implement effective mitigation measures when a risk assessment conducted in accordance with Section 8 reveals a non-negligible risk[21].

NOTE: Mitigation measures may also include supporting The Organization's suppliers to conform to the FSC Regulatory Module, through capacity building and investments[22].

9.2 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[23].

9.3 Where The Organization does not meet the definition of a SME (i.e. a micro or small or medium undertaking), the Organization shall appoint a compliance officer who has responsibility and authority for The Organization's conformity to this standard addendum in order to mitigate and manage the risk of non-conformance[24].

NOTE: The person appointed as the compliance officer may be the same person appointed as the management representative as per Clause 1.1 a) of <FSC-STD-40-004 V3-1 Chain of Custody Certification>.

[19] EUDR 10(2)(i)(j).
[20] EUDR 10(2)(k).
[21] EUDR 11(1).
[22] EUDR 11(1).
[23] EUDR 11(2)(a).
[24] EUDR 11(2)(a).

9.4 Where The Organization does not meet the definition of a SME (i.e. a micro or small or medium undertaking), The Organization shall implement an annual independent audit to ensure that the provisions under Clause 9.2 are being implemented correctly[25].

NOTE: The annual evaluation conducted by The Organization's certification body satisfies this requirement.

9.5 The Organization shall document how decisions on risk mitigation procedures and measures were taken[26].

9.6 The Organization shall annually review its decisions on risk mitigation procedures and measures taken[27].

9.7 The Organization shall only use input material if a conclusion of negligible risk exists[28].

10. Reporting on DDS

Annual Written Summary of DDS

10.1 The Organization shall prepare an annual written summary of its DDS including, at minimum:

a) the information referred to in Clauses 7.1 a) to c)[29];

b) a description of the supply area(s), including the country and respective risk designation(s);

c) reference to the applicable FSC Risk Assessment;

d) 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[30];

e) 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[31];

f) the procedure for filing complaints, and contact information of the person or position responsible for addressing complaints.

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

NOTE 2: Under paragraph e), 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 checking its plausibility.

10.2 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[32].

NOTE: The Organization that 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 EU legal acts[33].

[25] EUDR 11(2)(b).
[26] EUDR 11(3).
[27] EUDR 11(3).
[28] EUDR 10(1).
[29] EUDR 12(4)(a).
[30] EUDR 12(4)(b).
[31] EUDR 12(4)(c).
[32] EUDR 12(3).
[33] EUDR 12(3).

10.3 The Organization shall review and revise the written summary of its DDS on an annual basis.

Submission of a due diligence statement

10.4 If The Organization meets the definition of an MSPO, The Organization is exempt from the requirements in Clauses 10.5 and 10.6, and shall instead comply with the EUDR's requirements to submit a simplified declaration before placing relevant products on the market or exporting them[34].

NOTE: Where the material has been mixed or contaminated with any other material (non-negligible risk designation/non-eligible inputs), the exemption in Clause 10.4 does not apply.

10.5 If Clause 10.4 does not apply, The Organization shall issue a due diligence statement and submit it to the EU Information System before placing the product on the EU market or exporting it from the EU[35].

10.6 The Organization may mandate an authorized representative to submit the due diligence statement. In such cases, The Organization shall ensure that the following information is made available by the representative to the competent authorities upon request[36]:

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 EU Member State in which the due diligence statement is handled or, where that is not possible, in English.

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[37].

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

11. Sharing of information

11.1 The Organization shall communicate the due diligence statement reference number(s), or the declaration identifier(s), to its customers[38].

[34] EUDR 4a(2), 4a(4), 33
[35] EUDR 4(2)
[36] EUDR 6(1)-(2)
[37] EUDR 6(3)
[38] EUDR 4(7)

PART 3 – SPECIFIC REQUIREMENTS FOR DOWNSTREAM OPERATORS AND REGULATORY TRADERS

12. Information collection

12.1 The Organization shall collect and keep for five (5) years the following information about its supplier(s)[39]:

a) name;

b) registered trade name or registered trademark;

c) postal address;

d) email address; and

e) if available, web address.

12.2 If The Organization receives the relevant products from an upstream operator, and the upstream operator communicates the corresponding due diligence statement reference number(s) or declaration identifier(s), The Organization shall keep that information for five (5) years.

NOTE: The Organization does not need to proactively ask its supplier for the due diligence statement reference number(s) or the declaration identifier(s), unless it is aware that the supplier meets the definition of an upstream operator, and the supplier has failed to provide this information.

12.3 The Organization shall collect and keep for five (5) years the following information about its customers:

a) name;

b) registered trade name or registered trademark;

c) postal address;

d) email address; and

e) if available, web address.

13. EUDR Information System

13.1 Where The Organization does not meet the definition of a SME (i.e. a micro or small or medium undertaking), it shall register in the EU Information System before placing the product on the EU market or exporting it from the EU[40].

14. Nonconforming products

14.1 Where The Organization does not meet the definition of a SME (i.e. a micro or small or medium undertaking), and it obtains or is made aware of relevant information indicating the existence of nonconforming products, prior to placing or making available on the market or exporting relevant products, The Organization shall[41]:

[39] Clause 2.1 FSC-STD-40-004/ EUDR 5(3)(a).
[40] EUDR Art 5(2).
[41] EUDR 5(6).

a) immediately inform the competent authority of the Member State in which they intend to place or make available on the market or from which they intend to export those relevant products;

b) immediately notify The Organization's certification body; and

c) in the case of substantiated concerns:

    i. verify that due diligence was exercised and only a negligible risk was found; and

    ii. only place or make available on the market or export relevant products if the verification demonstrates only a negligible risk of non-compliance.

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

1. If The Organization is not required to comply with the EUDR, it shall conform with the following parts:
   a) The Organization shall conform with Parts 1 and 2, subject to the exceptions in Table 3, if no DDS in conformity to the FSC Regulatory Module has been previously completed for the relevant products;
   b) The Organization shall conform with Parts 1 and 3, subject to the exceptions in Table 3, if a DDS in conformity to the FSC Regulatory Module has been previously completed for the relevant products.

NOTE: For organizations that are not required to comply with the EUDR, the requirements in Table 3 are either not or partially applicable.

Table 3. Applicability of Requirements for Organizations not required to comply with the EUDR

Clause No.	Applicability	Clarification
1.1	Partially applicable	Sub-clauses (a) and (b) are applicable; Sub-clause (c) is not applicable.
1.2	Not applicable	
1.3	Not applicable	
5.3	Partially applicable	Sub-clause (a) is not applicable; Sub-clauses (b) and (c) are applicable.
5.3.1	Not applicable	
10.5	Not applicable	
10.6	Not applicable	
13	Not applicable	
14.1	Partially applicable	Sub-clause (a) is not applicable; Sub-clauses (b) and (c) are applicable.

ANNEX 2: DUE DILIGENCE STATEMENT OR SIMPLIFIED DECLARATION

Applicability

This annex contains information to be submitted in the EU Information System, where required under Clauses 10.5 or 13.1 of this standard addendum.

Annex 2A applies where The Organization is required to submit a due diligence statement in accordance with Article 4(2) and Annex II of the EUDR.

Annex 2B applies where The Organization qualifies as an MSPO and is required to submit a one-time simplified declaration, or where the information is otherwise made available through a system or database established under Union or Member State law, and a declaration identifier is assigned.

Annex 2A: Due Diligence Statement

Information to be included in the due diligence statement in accordance with Article 4(2) and 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 kilogrammes of net mass and, where applicable, in the supplementary unit set out in Annex I to Council 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) of the EUDR.
4. 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 risk or only a negligible risk was found that the relevant products do not comply with Article 3, point (a) or (b), of that Regulation'.
5. Signature in the following format:

   'Signed for and on behalf of:

   Date:

   Name and function:

   Signature:'.

Annex 2B: Simplified Declaration for Micro or Small Primary Operators

Information to be included in the one-time simplified declaration in accordance with Article 4a(3) and Annex III of the EUDR:

1. Micro or small primary 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 and free-text description of the relevant products, including the trade name, and the one-off estimated annual quantity of relevant products intended to be placed on the market or exported, expressed in net mass specifying a percentage estimate or deviation or, where applicable, volume or number of items. For relevant products entering or leaving the market, the estimated quantity is to be expressed in kilogrammes of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No. 2658/87 against the indicated Harmonized System code. In all other cases, the estimated quantity is to be expressed in net mass specifying a percentage estimate or deviation or, where applicable, volume or number of items.
3. Country of production and the geolocation of all plots of land, or the postal address of all plots of land on which the micro or small primary operator produces relevant commodities. Where the relevant products are produced on different plots of land, the postal address or the geolocation of all plots of land shall be included in accordance with Article 9(1), point (d), of the EUDR.
4. The text: 'By this declaration, the micro or small primary operator confirms that it will exercise due diligence in accordance with Regulation (EU) 2023/1115 for the relevant products it places on the market or exports and that it will place them on the market or export them only if no risk or a negligible risk is found that the relevant products do not comply with Article 3, point (a) or (b), of that Regulation'.
5. Signature in the following format:

   'Signed for and on behalf of:

   Date:

   Name and function:

   Signature:'.

ANNEX 3: INDICATORS FOR RISK ASSESSMENT

1. Table 4 contains the indicators from <FSC-PRO-60-006b V2-0 FSC Risk Assessment Framework> that are applicable to The Organization's risk assessment within the scope of the FSC Regulatory Module:
    - the relevant criteria in the applicable Forest Stewardship Standard (FSS) for FSC 100% input material, and the relevant clauses in <FSC-STD-30-010 V3-0 Controlled Forest Management> for FSC CFM input material are listed for each indicator, except for Indicator 26 that is to be assessed;
    - for FSC Mix or FSC Controlled Wood input material, the set of indicators in Table 4 are to be assessed using the risk assessment template provided by FSC.
2. The template provided by FSC contains the full set of indicators based on Part VII of <FSC-PRO-60-006b V2-0 FSC Risk Assessment Framework>. The Organization is only required to assess the risk for the indicators listed in Table 4.
3. Table 4 does not apply to The Organization sourcing non-certified material as controlled material. In such cases, The Organization shall use the full set of indicators listed in <FSC-PRO-60-006b V2-0 FSC 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

Indicator no. in FSC-PRO-60-006b V2-0 [effective date 01-07-2024; in transition until 31-12-2025]	Indicator no. in FSC-PRO-60-002a	Indicator description	Relevant criteria of applicable Forest Stewardship Standard	Relevant clauses of FSC-STD-30-010 V3-0 CFM
Land use and management				
1	1.1	*Land tenure rights are secured and registered according to legal requirements.*	Criterion 1.2	14 (C 1.2)
2	1.1	*Land management rights are in place and registered according to legal requirements.*	Criterion 1.2 Criterion 1.3	14 (C 1.2) 15 (C 1.3)
3	1.2	*Forest concession licences are in place and are issued and registered according to legal requirements.*	Criterion 1.2 Criterion 1.3	14 (C1.2) 14 (C 1.3)
4	1.4	*Harvesting permits are in place and are issued and registered according to legal requirements.*	Criterion 1.3	15 (C 1.3)
5	1.3	*Legal requirements for land use and management planning are complied with.*	Criterion 1.3	15 (C 1.3)

Indicator no. in FSC-PRO-60-006b V2-0 [effective date 01-07-2024; in transition until 31-12-2025]	Indicator no. in FSC-PRO-60-002a	Indicator description	Relevant criteria of applicable Forest Stewardship Standard	Relevant clauses of FSC-STD-30-010 V3-0 CFM
Taxes and fees				
6	1.5, 1.1	*Legal requirements for payment of royalties, land/area taxes and fees are complied with.*	Criterion 1.3	15 (C 1.3)
7	1.6	*Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.*	Criterion 1.3	15 (C 1.3)
8	1.7	*Legal requirements for payment of corporate taxes are complied with, including profit taxes.*	Criterion 1.3	15 (C 1.3)
9	1.18, 1.19	*Legal requirements for payment of trade and/or export taxes and fees are complied with.*	Criterion 1.3	15 (C 1.3)
Corruption and/or document and data falsification				
10	Not covered	*Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.*	Criterion 1.7	19 (C 1.7)
11	Not covered	*All forms of bribery and corruption are avoided.*	Criterion 1.7	19 (C 1.7)
12	Not covered	*Data and document falsification does not occur.*	Criterion 1.7	19 (C 1.7)
Management activities and environmental protection				
13	1.8	*Legal requirements for management activities and related operational requirements are complied with.*	Criterion 1.3	15 (C 1.3)
14	11.10	*Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.*	Criterion 1.3	15 (C 1.3)
*Note: Indicator **15** in FSC-PRO-60-006b V2-0 is unrelated to EUDR, therefore it is not included in this Annex.*				

Indicator no. in FSC-PRO-60-006b V2-0 [effective date 01-07-2024; in transition until 31-12-2025]	Indicator no. in FSC-PRO-60-002a	Indicator description	Relevant criteria of applicable Forest Stewardship Standard	Relevant clauses of FSC-STD-30-010 V3-0 CFM
16	1.9	*Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.*	Criterion 1.3	15 (C 1.3)
17	1.20	*Legal requirements relating to the harvesting, collection, and trade of CITES species are complied with.*	Criterion 1.3 Criterion 1.5	15 (C 1.3) 17 (C 1.5)
18	1.10	*The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimized.*	Criterion 10.12	52 (C 10.12)
19	1.10	*Pollution resulting from management activities comply with legal requirements, and is controlled and minimized.*	Criterion 6.3 Criterion 10.6 Criterion 10.7 Criterion 10.10	38 (C 6.3) Criterion 10.6 49 (C 10.7) 51 (C 10.10)
20	1.10	*Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.*	Criterion 1.3 Criterion 6.7	15 (C 1.3) 42 (C 6.7)
21	1.10	*Negative impacts on soils from management activities are minimized and comply with legal requirements.*	Criterion 1.3	15 (C 1.3)
Health and safety				
22	1.11	*Legal requirements related to occupational health and safety are complied with.*	Criterion 1.3	15 (C 1.3)
*Note: Indicator **23** in FSC-PRO-60-006b V2-0 is unrelated to EUDR, therefore it is not included in this Annex.*				
24	1.11, 1.10	*The use, application, storage, and disposal of chemicals in management activities address the protection of the environment and human health and safety and comply with legal requirements.*	Criterion 1.3	15 (C 1.3)

Indicator no. in FSC-PRO-60-006b V2-0 [effective date 01-07-2024; in transition until 31-12-2025]	Indicator no. in FSC-PRO-60-002a	Indicator description	Relevant criteria of applicable Forest Stewardship Standard	Relevant clauses of FSC-STD-30-010 V3-0 CFM
Human and labour rights				
25	2.1, 2.2	*Human rights protected under international law, as enshrined in national law, are complied with.*	Criterion 2.1 Criterion 3.4	21 (C 2.1) 30 (C 3.4)
26	2.1	*Harvest or trade in products does not contribute to a violation of international human rights or is not associated with armed conflicts.*	Not covered	Not covered
27	1.12	*Legal requirements related to child labour and employment of young workers are complied with.*	Criterion 1.3	15 (C 1.3)
*Note: Indicator **28** in FSC-PRO-60-006b V2-0 is unrelated to EUDR, therefore it is not included in this Annex.*				
29	1.12	*Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.*	Criterion 1.3	15 (C 1.3)
*Note: Indicator **30** in FSC-PRO-60-006b V2-0 is unrelated to EUDR, therefore it is not included in this Annex.*				
31	1.12	*Legal requirements related to the Freedom of Association, the Right to Organize and the Right to Collective Bargaining are complied with.*	Criterion 1.3	15 (C 1.3)
*Note: Indicator **32** in FSC-PRO-60-006b V2-0 is unrelated to EUDR, therefore it is not included in this Annex.*				
33	1.12	*Legal requirements related to the recruitment and employment of workers are complied with.*	Criterion 1.3	15 (C 1.3)
34	1.12	*Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.*	Criterion 1.3	15 (C 1.3)
35	1.12	*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*	Criterion 1.3 Criterion 2.4	15 (C 1.3) 24 (C 2.4)

Indicator no. in FSC-PRO-60-006b V2-0 [effective date 01-07-2024; in transition until 31-12-2025]	Indicator no. in FSC-PRO-60-002a	Indicator description	Relevant criteria of applicable Forest Stewardship Standard	Relevant clauses of FSC-STD-30-010 V3-0 CFM
		behalf of the worker, are complied with.		
36	1.12	*Legal requirements related to working hours, overtime, rest time and time off are complied with.*	Criterion 1.3	15 (C 1.3)
*Note: Indicator **37** in FSC-PRO-60-006b V2-0 is unrelated to EUDR, therefore it is not included in this Annex.*				
38	1.12	*Legal requirements related to discrimination against workers are complied with.*	Criterion 1.3	15 (C 1.3)
*Note: Indicator **39** in FSC-PRO-60-006b V2-0 is unrelated to EUDR, therefore it is not included in this Annex.*				
40	1.12	*Legal requirements related to gender equality in the workplace are complied with.*	Criterion 1.3 Criterion 2.1 Criterion 2.2	15 (C 1.3) 21 (C 2.1) 22 (C 2.2)
*Note: Indicator **41** in FSC-PRO-60-006b V2-0 is unrelated to EUDR, therefore it is not included in this Annex.*				
Third parties' rights				
42	1.15, 1.14	*Legal requirements related to the rights of Indigenous Peoples are complied with.*	Criterion 1.3	15 (C 1.3)
43	2.3	*The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.*	Criterion 3.2 Criterion 3.4 Criterion 3.6	28 (C 3.2) 30 (C 3.4) Criterion 3.6
44	1.13, 1.14	*Legal requirements related to the rights of traditional peoples are complied with.*	Criterion 1.3 Criterion 4.2	15 (C 1.3) 33 (C 4.2)
45	2.3	*The rights of traditional peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.*	Criterion 4.2 Criterion 4.8	33 (C 4.2) Criterion 4.8

Indicator no. in FSC-PRO-60-006b V2-0 [effective date 01-07-2024; in transition until 31-12-2025]	Indicator no. in FSC-PRO-60-002a	Indicator description	Relevant criteria of applicable Forest Stewardship Standard	Relevant clauses of FSC-STD-30-010 V3-0 CFM
46	1.13	*Legally recognized customary and community rights are identified and respected.*	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	3.5	*The rights of local communities are respected and upheld.*	Criterion 4.2	33 (C 4.2)
48	2.3	*Interaction with Indigenous Peoples, traditional peoples and local communities is conducted in a respectful and culturally appropriate manner.*	Criterion 3.1 Criterion 4.1	27 (C 3.1) 32 (C 4.1)
Trade and transport				
49	1.17	*Legal requirements related to the trade and transport of products are complied with.*	Criterion 1.5	17 (C 1.5)
50	1.17	*Legal requirements related to applicable trade restrictions and sanctions are complied with.*	Criterion 1.5	17 (C 1.5)
51	1.16	*Legal requirements related to the classification of products are complied with.*	Criterion 1.5	17 (C 1.5)
52	1.19	*Legal requirements related to the export and/or import of products are complied with.*	Criterion 1.5	17 (C 1.5)
53	1.18	*Legal requirements relating to offshore trading and transfer pricing are complied with.*	Criterion 1.5	17 (C 1.5)
Due diligence/due care				
54	1.21	*Legal requirements relating to due diligence or due care are complied with.*	Criterion 1.3	15 (C 1.3)
Conversion and forest degradation				

Indicator no. in FSC-PRO-60-006b V2-0 [effective date 01-07-2024; in transition until 31-12-2025]	Indicator no. in FSC-PRO-60-002a	Indicator description	Relevant criteria of applicable Forest Stewardship Standard	Relevant clauses of FSC-STD-30-010 V3-0 CFM
55	Not covered	*There is no conversion from natural forest and no transformation of plantations to agricultural use since 31 December 2020.*	Criterion 6.9 Criterion 6.11 FSC-ADV-20-007_24	53 (C 6.9) 55 (C 6.11) FSC-ADV-20-007_24
*Note: Indicator **56** in FSC-PRO-60-006b V2-0 is unrelated to EUDR, therefore it is not included in this Annex.*				
57	Not covered	*There is no degradation of natural forests since 31 December 2020.*	Criterion 6.9 Criterion 6.11	Criterion 6.9 Criterion 6.11
*Note: Indicators **58–64** in FSC-PRO-60-006b V2-0 are unrelated to EUDR, therefore they are not included in this Annex.*				

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