



Module 3: Due Diligence System



Introduction



- Mechanism for the avoidance of material from **controversial sources**
- Risk-based approach
- Delivering **credibility** and **transparency**

Scope of DDS

- Generally, for **all material used in PEFC product groups**

Except for:

- **recycled material**
(which comply with PEFC's definition of recycled material, requirement 3.15)
- raw material originating from species listed in **Appendix I to III of CITES** shall comply with applicable legislation relating to CITES.

What is the origin of the wood?



Definitions according to PEFC (SFM) ST 1003:2024



- Forest
- Forest Conversion
- Plantation Forest
- Trees outside Forests

Five Elements of DDS



Access to
information

Risk
Assessment

Substantiated
Concerns

Management
of significant
risk supplies

No Placement
on the market

3 DDS main Steps



ACCESS TO INFORMATION



RISK ASSESSMENT



MANAGEMENT OF
SIGNIFICANT RISK
SUPPLIES



Access to Information



1. Access to what information?

- Identification of tree species, or list of tree species potentially included (common and/or scientific names)
- Country of harvest (sub-national region or concession of harvest where applicable)
- **The notes 1-5** under **requirement 2.1** give more details.





Getting "Access to" information

- the organisation shall, **upon request**, provide the information specified in requirement 2.1 (Appendix 1) for material passed on with a PEFC claim.
- If the organisation **does not** possess the requested information
→ **pass the request on to relevant supplier(s) of the organisation.**



Getting "Access to" information

- Procedure for getting access to information **when necessary:**
 - Supplier declaration, contractual agreement
 - Necessary e.g. for risk assessment
 - Avoid unnecessary administration
- **Not necessarily physically available** (for example, may refer to online/external source)

Information in delivery documentation

Check:

- 1) PEFC Supplier details
- 2) PEFC Customer details
- 3) Product details
- 4) Quantity
- 5) Date
- 6) PEFC Claim
- 7) PEFC-recognised certificate number

INVOICE

DATE
26 October 2022

INVOICE NO
26543


INVOICE TO
Hogcas Retail
25, chemin de Laine
90150 Mendes-sur-Mer
France
+33 8 93 45 13 17
flich@hogcas-ret.fr

SELLERS REF
wood@diagon-All.org

ORIGIN COUNTRY	DESTINATION	CONTAINER NO.	BUYERS REF	SELLERS REF
Italy	France	MSC 1598q40	HOGCAS236	DAT5109

	Product Description	Claims	Quantity (m ³)	Amount (1m ³ = 100 EUR)
Btc No.525	040300 Glue Laminated Products	65% PEFC Certified	80 m ³	8,000 EUR
Btc No.286	040100 Cross Laminated Timber	100% PEFC Origin FSC 100%	50 m ³	5,000 EUR
Btc No.325	100301 Cellulosic Fibre	PEFC Controlled Sources	20 m ³	2,000 EUR
Btc No.287	100303 Cellulosic Textiles	100% PEFC Certified	50 m ³	5,000 EUR
Subtotal				20,000 EUR
Sales Tax				xxxx EUR
Total				xxxx EUR

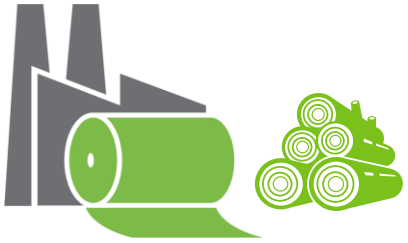
Diagon Alley is PEFC Chain of Custody and FSC Chain of Custody Certified
PEFC Chain of Custody Certificate Number: SAX-PEFC-COC-342



Promoting Sustainable Forest Management
www.pefc.org



Access to Information - Example

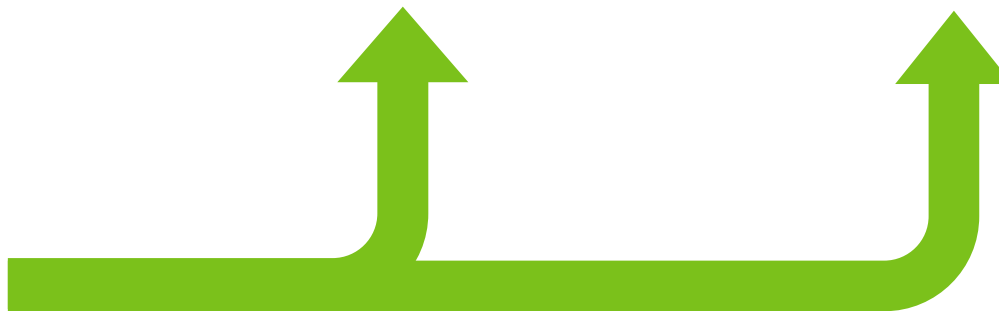


India



Country

Species





Access to Information - Example



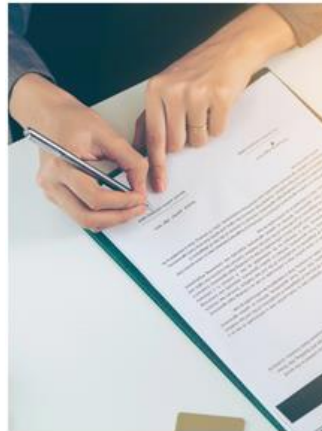


Step 1: Gathering Information

Access to what information? 2.1 a-b

The organisation has established a procedure which ensures that the information required under Appendix 1, 2.1 is supplied, if requested.

Example: **A written agreement with the suppliers' commitment to provide the information**





Step 1: Gathering Information

Access to what information? 2.1 a-b

"We need information about material x which you supplied to us on date X"



PEFC CoC Customer



"on this document you will find all info about material x according to appendix 1, 2.1 of CoC std."

Certification body verifies whether the org has a procedure for access to info & whether they provide information when requested



PEFC CoC organisation



Knowledge Academy



Step 1: Gathering Information: Self Declaration



**PEFC CoC
organisation**

*** A self declaration is not proof
to exempt from DDS**

A written statement :

- **To provide information** that the material does not originate from **controversial sources**.

A written commitment:

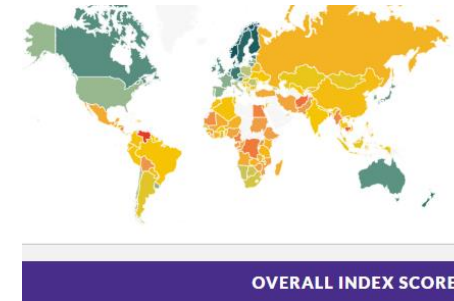
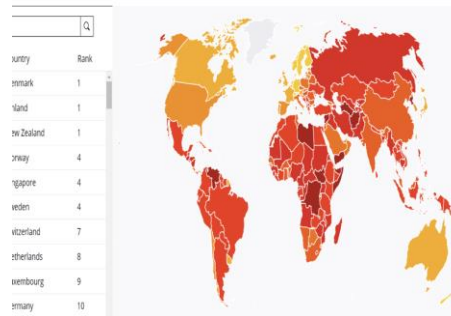
- Information on **tree species, geographical origin (country/region/concession)**.
- In case the supplier supplies have significant risk, the supplier will provide the organisation with necessary information to identify the **forest management unit**.
- In case the suppliers supplies are considered to have significant risk, the supplier will enable the organisation to carry out **second party or third party inspection** of the suppliers operation.
- in case the supplier's supplies are considered as significant risk, the supplier will **implement corrective measures as part of the organisation's verification programme**.



Step 1: Gathering Information: CPI/WJP



CORRUPTION PERCEPTIONS INDEX 2021



If CPI/WJP index is lower than the threshold → check table 2 and 3 in advance in order to collect relevant information for risk assessment



Step 1: Gathering Information: Tree species origin



Imagine a paper production company and the complexity of giving tree species information.

What can they do in this case ?

Where it is difficult to give the exact information on tree species and origin (e.g., in paper and panel production) the information can include all

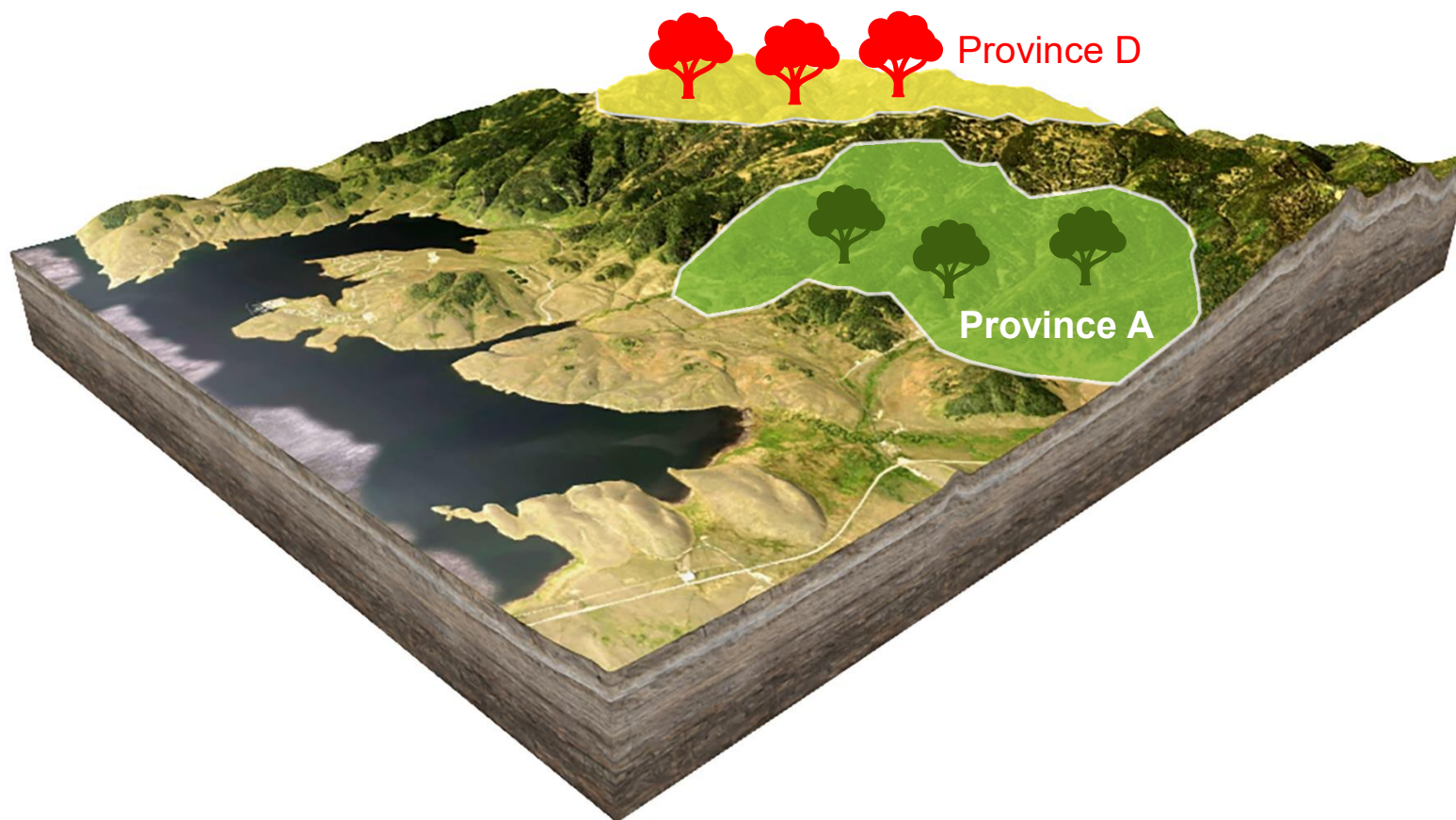
potential species and origins.

This information should include the species that could normally be included in the product. It is not the purpose to include species that may have a risk of accidentally ending up in the product.



Step 1: Gathering Information: Note 3

- Country Y below has been considered to have “significant risk” but certain regions of country Y have laws that prevent illegal harvesting (**Province A**).



In this case, the supplier should obtain information about the origin of material from Province A.



Risk Assessment

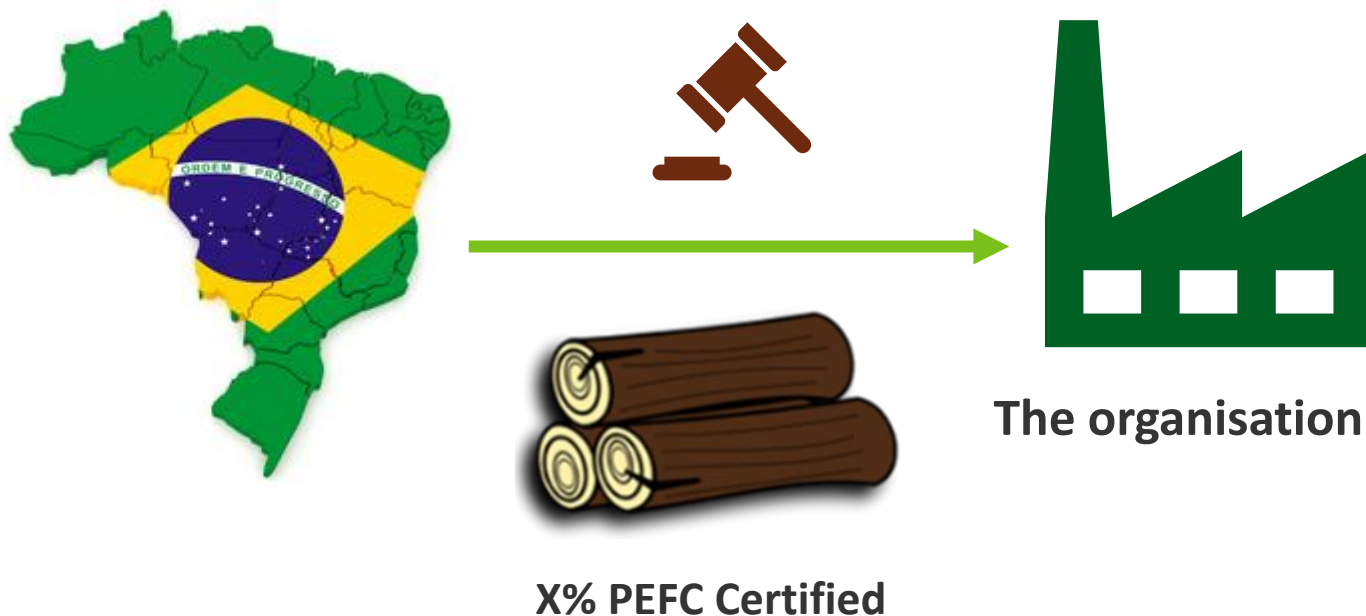


2. Risk Assessment

- Assess risk of material from controversial sources being included in the supply
- Material delivered with PEFC Claims are **EXEMPTED** from Risk Assessment
 - Applies to X% PEFC certified, PEFC controlled sources, 100% PEFC Origin, and other material delivered with PEFC accepted claims (i.e., from an endorsed SFM standard)
 - PEFC claim demonstrates "negligible risk" by default
 - Provided no substantiated concerns were raised



Step 2: Risk Assessment – Material with PEFC Claims



The organisation that imports material with a PEFC claim from the country of harvest is expected to verify compliance with legislation on trade and customs of the country of harvest in so far as the forest sector is concerned.

Step 2: Risk Assessment – Endorsed PEFC CoC Claims



Official PEFC Claims	Examples of Equivalent system specific claims
100% PEFC Origin	100% SGEC origin
X% PEFC Certified	X% SGEC certified
PEFC Controlled Sources	SGEC controlled sources

PEFC allows the use of dual claims. Make sure that the claim is only counted once so that there is no double accounting.



Step 2: Risk Assessment – Indicator Tables

Table 1: Indicators for **negligible risk**

If an indicator in table 1 can be applied = Negligible Risk.

If no indicator can be applied, move to table 2 and table 3.



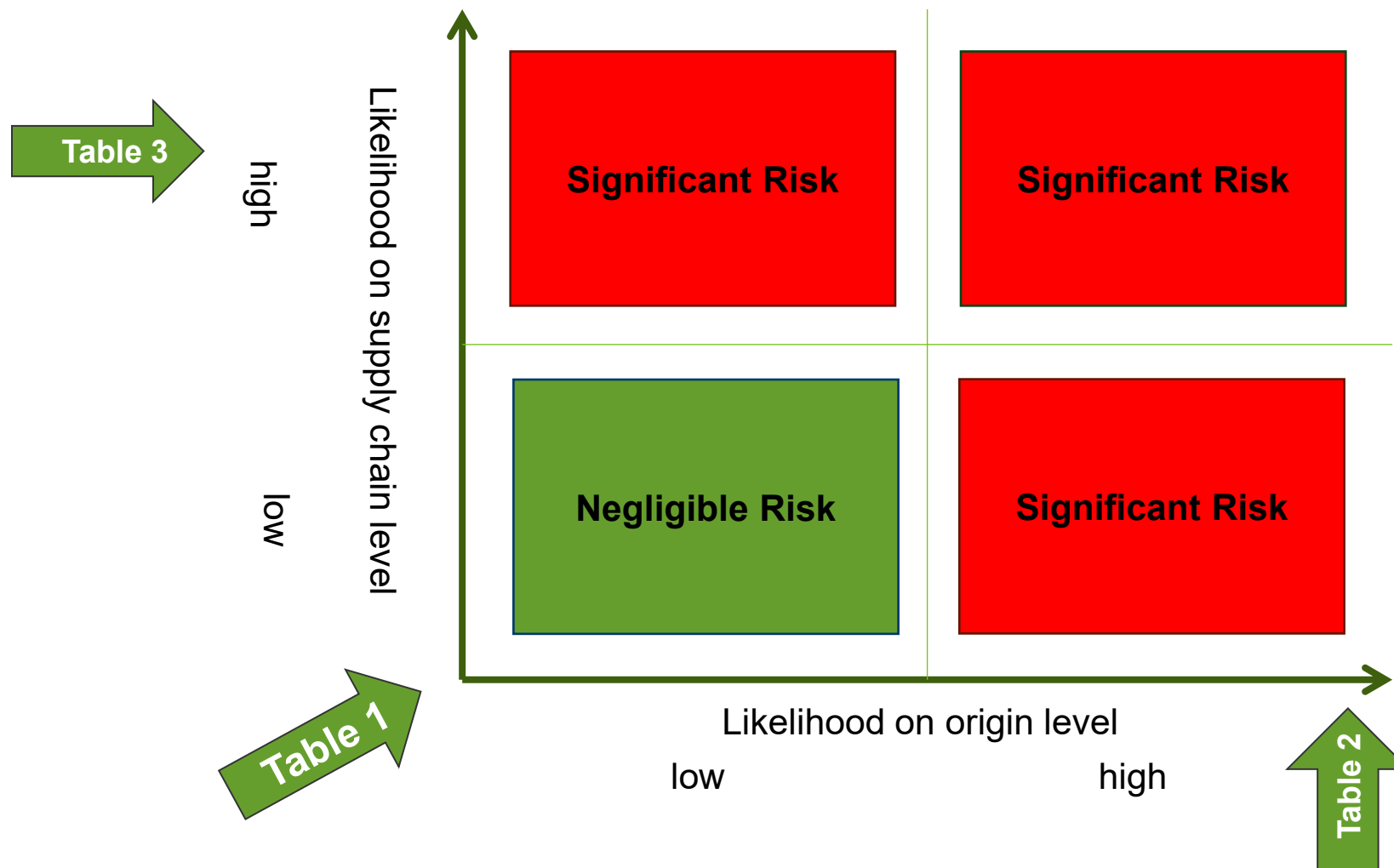
Table 2 and Table 3: Indicators for **significant risk**

If any of the indicators apply, the organisation shall consider the material as having **“significant risk”** to originate in controversial sources.

In case of significant risk, they need to be addressed in step 3: risk management



Step 2: Risk Assessment – Approach






Step 2: Risk Assessment – Indicator Table 1

Table 1: Indicators for **negligible risk**

If an indicator in table 1 can be applied= Negligible Risk. If no indicator can be applied move to table 2 and table 3




Step 2: Risk Assessment – Indicator Table 1

Indicator	Guideline
<p>a) Supplies declared as certified against another forest certification scheme other than PEFC</p> <p>Common question: What about materials with FSC Claims?</p> 	<ul style="list-style-type: none">• Decision is made by the organisation:<ul style="list-style-type: none">- third party certification of forest management which covers activities defined by the term controversial sources.- third party certification of chain of custody.- a verification mechanism that non-certified raw material does not originate from controversial sources where percentage-based claims apply.• Always check the validity of the other third-party certification claims.• The auditor checks whether the organisation has the final responsibility of the certification scheme.



Step 2: Risk Assessment – Indicator Table 1

Indicator	Guideline
<p>b) Supplies verified by governmental or non-governmental verification or licensing mechanisms, e.g.</p> 	<ul style="list-style-type: none"> • Organisation should conduct a gap analysis between the PEFC definition for controversial sources and the governmental or non-governmental or licensing mechanism. • The gap analysis should prove that the verification is sufficient to prove compliance with the scope. • This is part of the audit. • Examples of Verification and licensing mechanisms : <u>SFI 2022 Fibre Sourcing Standard</u>, <u>SFI 2022 Certified Sourcing Standard</u>.
<p>c) Supplies supported by verifiable documentation that clearly identifies (i-v)</p> <ul style="list-style-type: none"> - Country/region of harvest TP CPI>50 or WJP RoL>0.5 - Trade name, type of product, tree species - All suppliers in supply chain - Forest area of origin - Reliable information indicating that products do not originate from controversial sources. 	<ul style="list-style-type: none"> • If CPI and WJP are at odds, organisation can choose one. • Examples of other reliable information on the guideline document



Step 2: Risk Assessment – Indicator Table 2

Table 2 and Table 3: Indicators for **significant risk**

If any of the indicators apply, the organisation shall consider the material as having **“significant risk”** to originate in controversial sources.

In case of significant risk, they need to be addressed in step 3: risk management



Step 2: Table 2 – Indicator Table 2

Significant risk at origin level

- Rows **a) - i)** refer to individual **elements** of **controversial sources**, (3.6 a) – i).
- Rows underneath each element in roman numerals (**i, ii, iii**, etc.) list **indicators for significant risk**.
- Where **more than one indicator** is listed per element, **all indicators** shall be applied.



Table 2 – a) Legality

Controversial sources element:

- “a) Activities **not complying** with **applicable** local, national or international **legislation** on **forest management** (...)”

Indicators:

- i. “The latest **Transparency International (TI) Corruption Perception Index (CPI)** score of the country is lower than **50** or the latest **World Justice Project (WJP) Rule of Law Index** of the country is lower than **0.5**.
- ii. The country/region is known as a country with low level of **forest governance and law enforcement**”
(...)



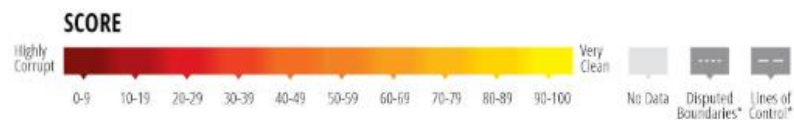


Corruption Perception Index (CPI)



CORRUPTION PERCEPTIONS INDEX 2024

The perceived levels of public sector corruption in 180 countries/territories around the world.



*The designations employed and the presentation of material on this map follow the UN practice to the best of our knowledge as of January 2025. They do not imply the expression of any opinion on the part of Transparency International concerning the legal status of any country, territory, city or area or of its authorities or concerning the delimitation of its frontiers or boundaries.

#CPI2024

www.transparency.org/cpi

This work from Transparency International (2025) is licensed under CC BY-ND 4.0



World Justice Project (WJP) Rule of Law Index



World Justice
Project

[ABOUT US](#)[OUR WORK](#)[INDEX](#)[NEWS](#)[STAY UP TO DATE](#)[DONATE](#)[WJP Rule of Law Index®](#)[Rankings](#)[Countries](#)[Factors](#)[Insights](#)[About](#)[SHARE](#)[DOWNLOAD](#)[COUNTRY](#)[2024](#)

ADHERENCE TO THE RULE OF LAW
WEAKER 0.00 0.25 0.50 0.75 1.00 STRONGER

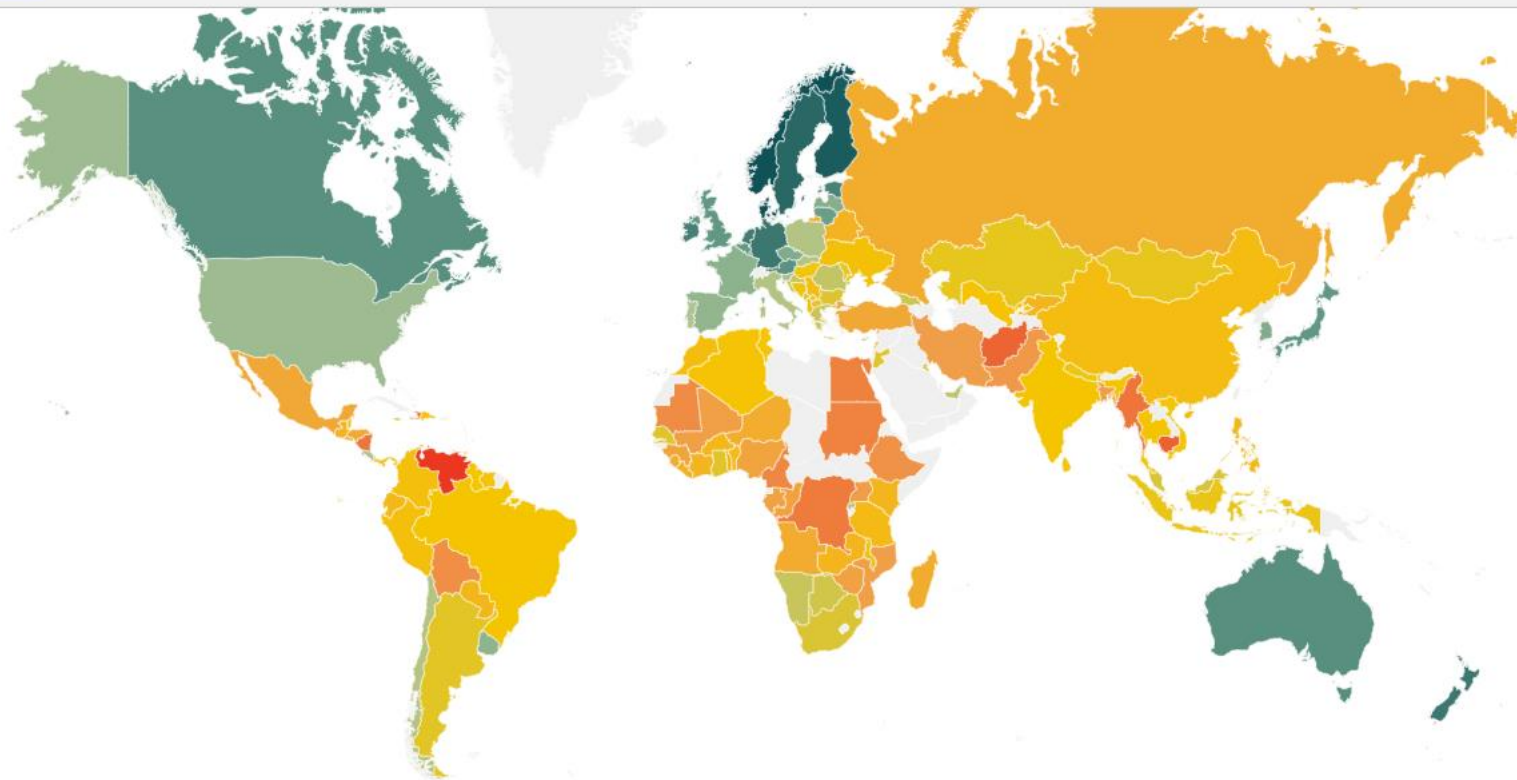




Table 2 – a) Legality

Controversial sources element:

“a) Activities **not complying** with **applicable** local, national or international **legislation** on **forest management** (...)”

Indicators:

(...)

- iii. “Tree species included in the material/product is known as **species with prevalence of activities** covered by the term controversial sources (a) or (b) in the country/region.
- iv. The country is covered by **UN, EU or national government sanctions** restricting the export/import of such forest and tree based products.”





Table 2 – b) Long term provision of products

Controversial sources element:

"b) Activities where the capability of forests to produce a range of wood and non-wood forest products and services on a sustainable basis is not maintained or harvesting levels exceed a rate that can be sustained in the long term"

Indicator:

- i. "According to **publicly available data**, such as **FAO** Forest Resource Assessments, the amount of **annual harvest** of industrial roundwood **exceeds** the amount of **annual increment** of growing stock of the country/region of origin."*



Food and Agriculture
Organization of the
United Nations



Table 2 – c) Biodiversity & d) Ecologically important forest areas

Controversial sources element:

"c) Activities where forest management does not contribute to the **maintenance, conservation** or **enhancement** of **biodiversity** on landscape, ecosystem, species or genetic levels &

d) Activities where **ecologically important forest areas** are not **identified, protected, conserved or set aside.**"

Indicator:

- i. "The **Environmental Performance Index (EPI)** score for "**Biodiversity & Habitat**" of the country is **lower than 50**. Where **no EPI** index exists for a certain country, **other indicators** may be utilised, such as **legislation** addressing controversial sources elements c and d, combined with evidence of **reliable enforcement** of legislation (**TI CPI >50, or WJP RoL >0.5**)."



Table 2: List of indicators for significant risk at origin level

- The methodology used to determine the Environmental Performance Index (EPI) has been changed significantly in 2024. In addition to the score of 'Biodiversity & Habitat', the organisation can use the score of these two indicators 'Protected Area Effectiveness' and 'Forest Landscape Integrity' together as an alternative.
- The requirement can be read as 'i. The Environmental Performance Index (EPI) score for 'Biodiversity & Habitat', or for 'Protected Area Effectiveness' and 'Forest Landscape Integrity', of the country is lower than 50. Where no EPI index exists for a certain country, other indicators may be utilised, such as legislation addressing controversial sources elements c and d, combined with evidence of reliable enforcement of legislation (TI CPI score >50, or WJP Rule of Law score >0,5).'

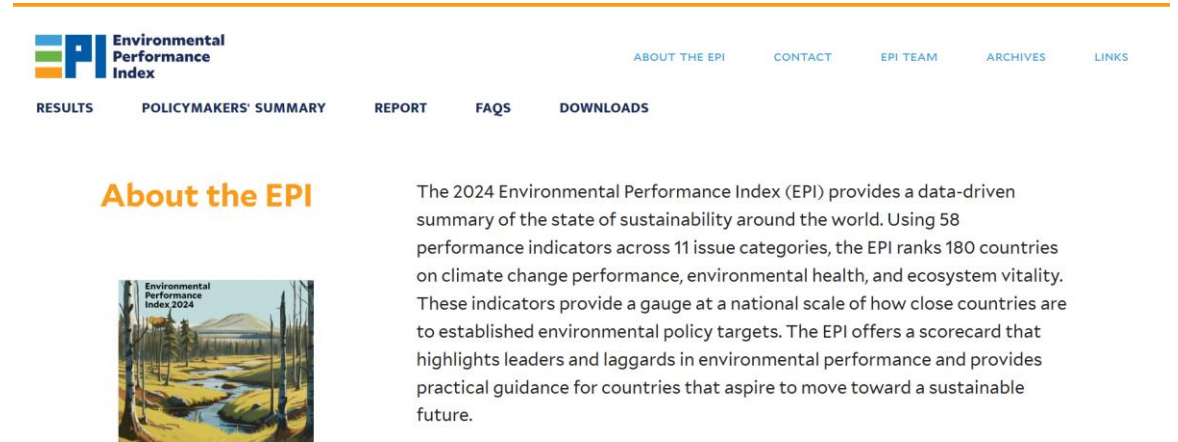


Table 2: List of indicators for significant risk at origin level



The score for Biodiversity & Habitat of the EPI can be found here: <https://epi.yale.edu/measure/2024/BDH>



The score for Protected Area Effectiveness of the EPI can be found here: <https://epi.yale.edu/measure/2024/PAE>



The score of Forest Landscape Integrity of the EPI can be found here: <https://epi.yale.edu/measure/2024/FLI>

Table 2 – e) Forest conversions

Controversial sources element:

"e) Activities where forest conversions occur, in other than justified circumstances (...)"

Indicators:

- i) "The country/region has been identified as having had a **net loss of forest area >1%** over the **most recent ten years** of available data, according to **publicly available data or information**, such as provided by the FAO.
- ii) In the country/region the **net area with conversions from forests to forest plantations exceeds** the **forest area increase of the country/region**, according to **publically available data or information**, such as provided by the FAO.

Resources: [FAO STAT](#), [WRI](#), [Global forest watch](#)



Table 2 – f) Fundamental Principles and Rights at Work



Controversial sources element:

"f) Activities where the spirit of the ILO Declaration on Fundamental Principles and Rights at Work (1998) is not met"

Indicator:

- i. "Substantiated studies demonstrate that the ILO Declaration on Fundamental Principles and Rights at Work (1998) is not respected in the country."*

Sources of Info: [BWI](#), [ILO Stat](#), [Amnesty Intl](#), [Universal Human Rights Index](#), [Human Rights Watch](#)





Table 2 – g) Indigenous people

Controversial sources element:

"g) Activities where the spirit of the United Nations Declaration on the Rights of Indigenous Peoples (2007) is not met"

Indicator:

- i. "Substantiated studies demonstrate that the spirit of the United Nations Declaration on the Rights of Indigenous Peoples (2007) is not met in the country."*

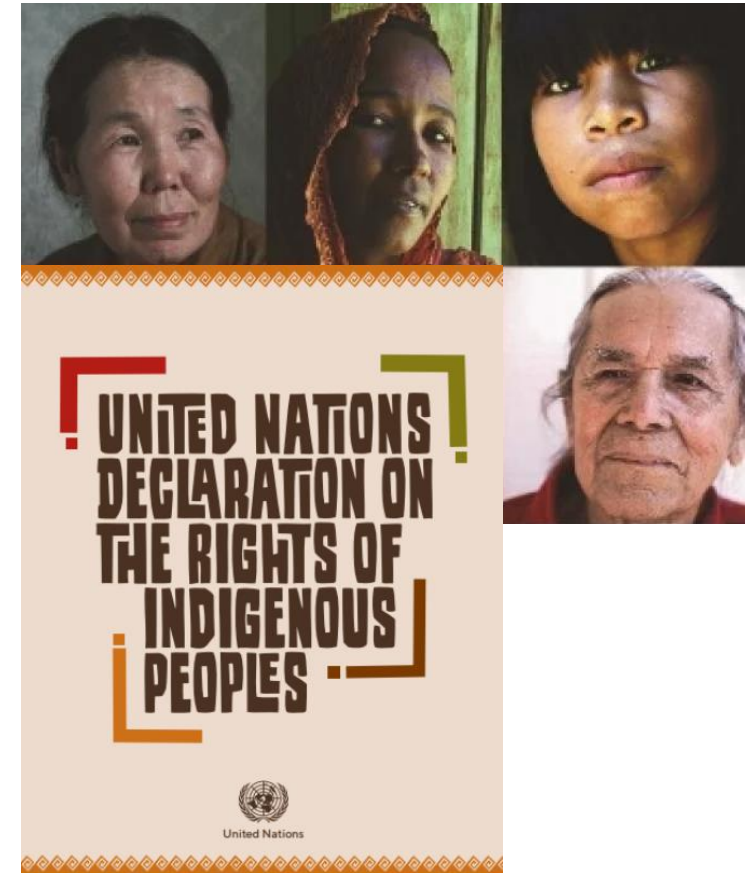




Table 2 – h) Conflict timber

Controversial sources element:

"h) Conflict timber"

Indicator:

- i. "The country / region has a prevalence of armed conflict according to publicly available data sources such as Fragile States List." ([Fragile States Index](#))*

In case conflicts arise, it is recommended to check [UNGA special emergency session resolutions](#). [World Bank fragile state list](#) & [Fragile States Index](#).





Table 2 – i) GMO Trees

Controversial sources element:

"i) Genetically modified trees"

Indicator:

- i. "According to **publicly available data genetically modified** forest and tree-based **organisms** are **produced** in the country/region and **placed on the commercial market.**"*





Table 3 – Supply Chain Likelihood

Indicators:

- a) “**Countries/regions** where the products have been traded are **unknown**.”
- b) “**Species** in the product are **unknown**.”
- c) “Evidence of illegal practices concerning **controversial sources by any company** in the supply chain.”



Risk Assessment – Steps



Steps:

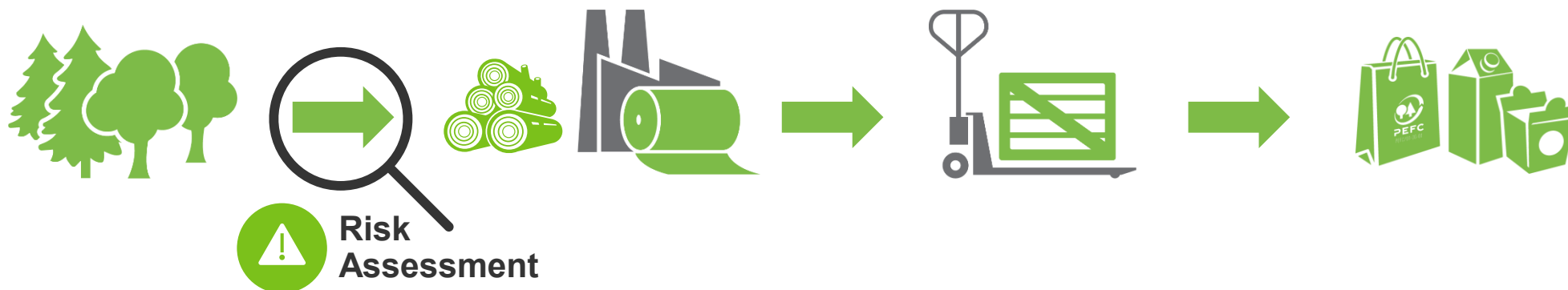
1. Any indicators from table 1 "negligible risk" available?
 - **YES:** negligible risk, Risk Assessment finished
 - **NO:** continue Risk Assessment
2. Any indicators from tables 2 & 3 apply?
 - **NO:** negligible risk, Risk Assessment finished
 - **YES:** significant risk, management of risk necessary





Risk Assessment – Frequency

- Carry out for **every first delivery** of 'similar' supplies **by every individual supplier, or for several suppliers** with the same characteristics listed in 2.1, Appendix 1.
- Review/revise at least **annually**, and when **changes regarding the characteristics** listed in 2.1, Appendix 1, **occur**.





Step 2: Risk Assessment – 3.7



To avoid performing multiple identical risk assessments where the only variable is the name of the suppliers, the organisation can conduct the risk assessment for multiple deliveries from a specific geographical area.



Step 2: Risk Assessment – 3.9

New geographical region
identified for same supplies



Whenever one of the characteristics of a supply by the same supplier changes, e.g., another country of origin, another tree species, another type of product, a crisis or war in the region from where the material is supplied, or the administration from a country gets involved in a war, the supply should be considered as a 'new' supply by this supplier and/or the risk assessment should be performed or revised, as applicable.



Short Quiz

Risk Assessment – Material With PEFC Claims



- Are materials delivered with a PEFC Claim by a supplier with a PEFC recognised certificate exempted from Risk Assessment ?

Yes/No



- Does this mean that materials delivered with PEFC Claims are exempted from the DDS?

Yes/No

- What if a substantiated concern is raised on material with a PEFC Claim?



Step 2: Risk Assessment – Change of characteristics of a Supply

- In what context can the characteristics (claims, tree species, country of origin) of a supply change?

Discuss: change of forestry legislation, conflict, etc.



What to do if the characteristics of your supply change?

The supply should be considered as a ‘new’ supply by this supplier and the DDS should be revised.



Substantiated Concerns

3. Definition



Information supported by proof or evidence, indicating that forest and tree based material originates in controversial sources.

*Note: Substantiated concerns can be concerns **by third parties**, as well as concerns of **the organisation itself**.*

Substantiated Concerns



Investigation
to start within
ten days

- Also applies to material delivered with PEFC Claims
- The organisation is not obliged to proactively request comments on the existence or absence of substantiated concerns



Substantiated concerns (Appendix 1)

4.2 If the concern cannot be resolved by the **organisation's** investigation, the risk of the relevant material being from **controversial sources** shall be determined as “significant” and managed in accordance with clause 5 of this appendix.

If substantiated concerns cannot be solved under appendix 5 of risk management, then the supplies should **not be placed on the market**





Step 3: Risk Management



Step 3: Management of Significant Risks

• 5.1 General

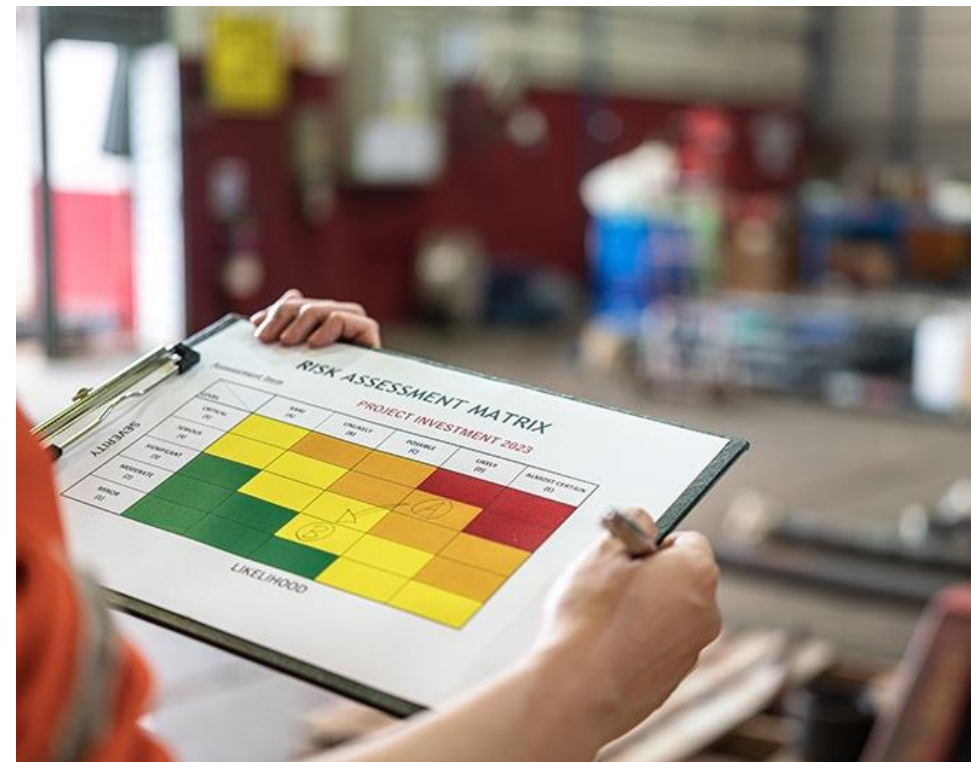


- If the organisation has identified material with significant risk in step 2 and wishes to continue with supply under the PEFC CoC Scope then they have to manage the risk.
- The risk assessment will have revealed the specific areas of significant risk. The supplier needs to provide additional information to enable the organisation to revise the risk level from significant to negligible.
- The risk mitigation measures need to be applied specifically for the risks that have been identified as being significant as part of the risk assessment.

Management of significant risk supplies



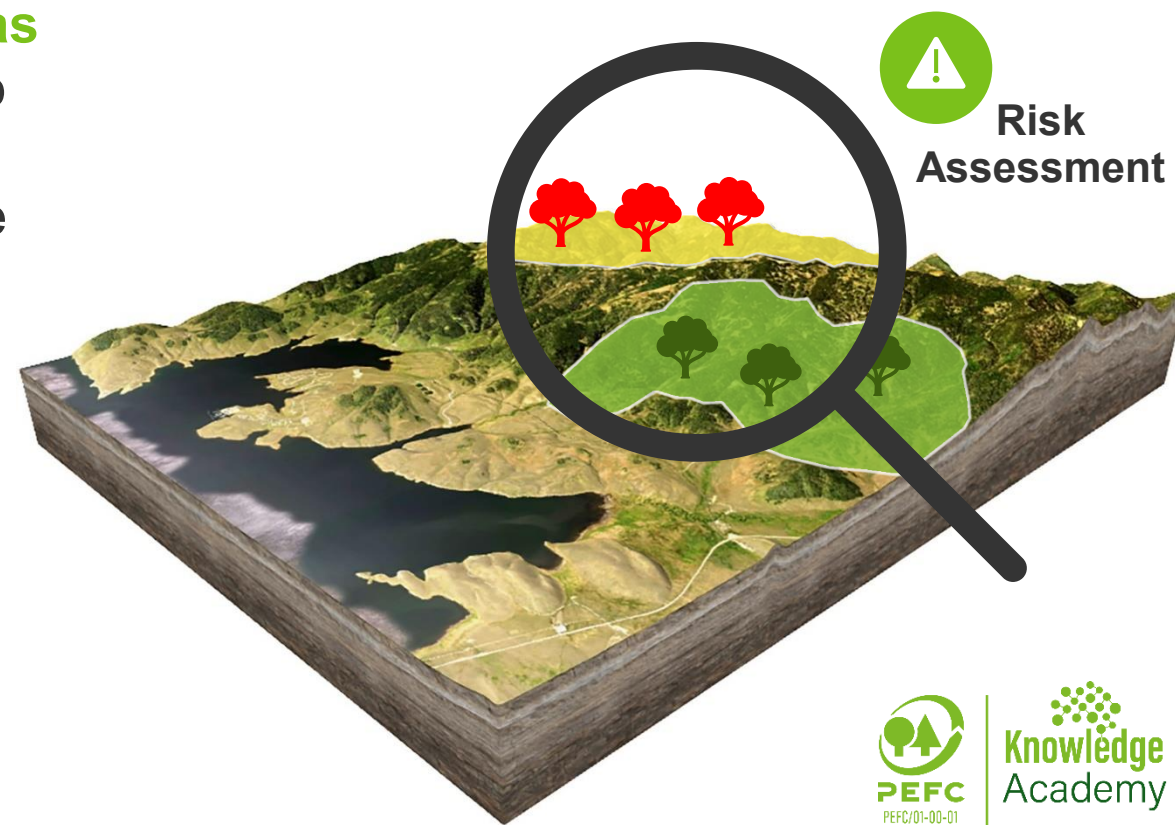
- Three-step **Verification Programme**:
 - 1) Identification of supply chain
 - 2) On-site inspections
 - 3) Corrective measures



Identification of supply chain



- The organisation requires from **all suppliers of “significant risk” supplies:** detailed information on the **whole supply chain** and **forest area(s)** of the supply’s origin.
- In cases **where the supplies can be verified as “negligible risk”** according Table 1 at one step in the supply chain → the organisation is **not required to track** the whole supply chain to the forest area, **except in case of substantiated concerns** (shall be addressed according to Appendix 1, clause 4).
- The information submitted shall allow the organisation to plan and execute on-site inspections.



On-site Inspection

To be inspected:

- Direct and previous suppliers (check suppliers' origin claims)
- FMU of the supply origin (check compliance with non-controversial requirements)



On-site Inspection



On-site Inspections

- ✓ Focus on the associated risks identified in step 2
- ✓ Have the agreed corrective measures been implemented?
- ✓ Focus on the suppliers of the supplies.
 - ✓ If significant risk supplies are from one supplier, the organisation should take a sample.





On-site Inspection

- In principle: all suppliers of **significant risk** supplies
- Document review may replace on-site inspection
- If one supplier has many supplies, sampling allowed:

$$Y = \sqrt{X}$$

- If first certification audit, re-certification audit or previous on-site inspection has not proved effective.

$$Y = 0.8\sqrt{X}$$

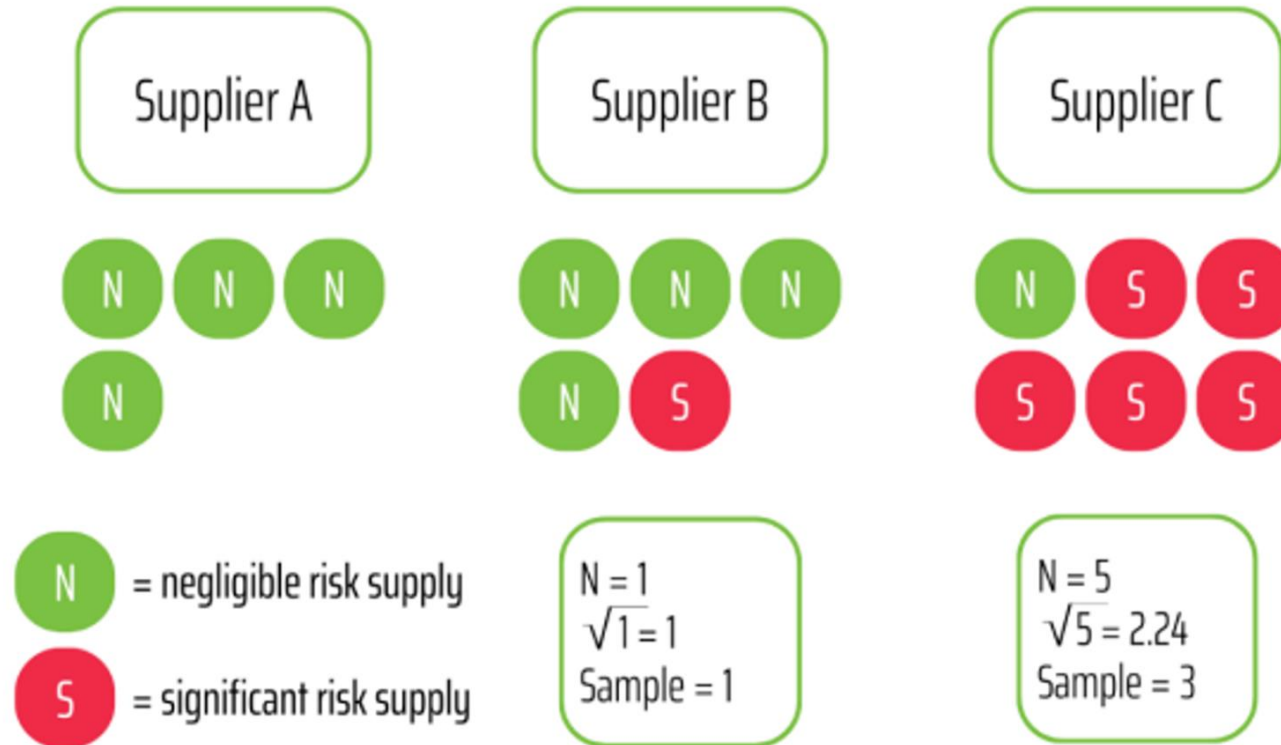
- If previous on-site inspection proved to be effective

- **Y**: Annual sample , round of the next whole number
- **X**: Number of “significant” risk supplies per year

On-site Inspection Sampling



On-site inspection sampling



Corrective measures



- define **written procedures** for implementing corrective measures
- range of corrective measures shall base on the **scale** & **seriousness** of the risk. For instance:
 - Clear communication of risk
 - Requiring risk mitigation measures (e.g certification)
 - Cancellation or suspension of supplies
- **Risk mitigation unsuccessful: No input in PEFC Chain of Custody**



**No placement
on the market**



No placement on the market for material

Under chain of custody scope:

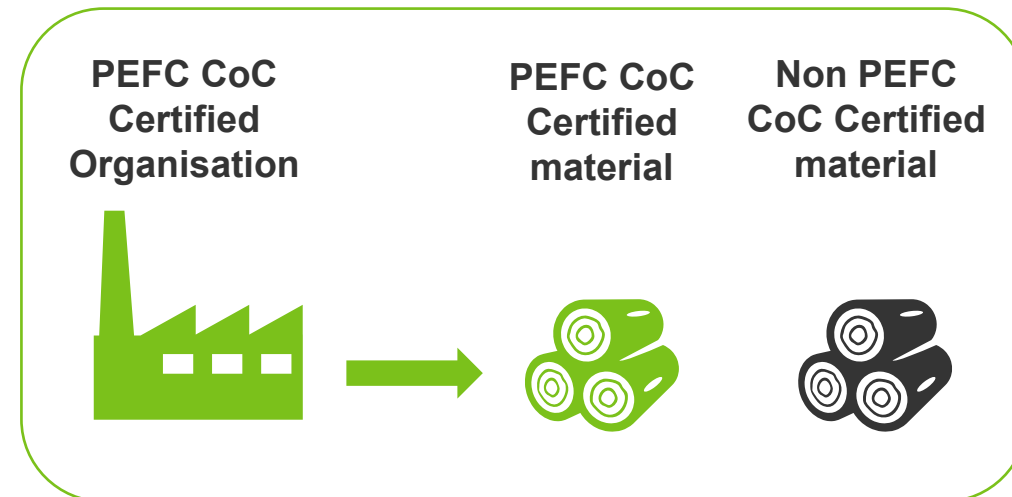
- Forest and tree based material/products from **unknown** or **controversial sources shall not be included** in PEFC products groups” (Appendix 1, requirement 6.1)



Handling of material not covered by PEFC's CoC



- **Commitment and procedure (Chapter 7, requirement 7.1.2.c) for forest and tree based material/products not covered by the organisation's PEFC chain of custody:**
 - where it is known to the organisation, or
 - it has received substantiated concerns,
- that they originate in **illegal sources** (controversial sources, 3.7a),



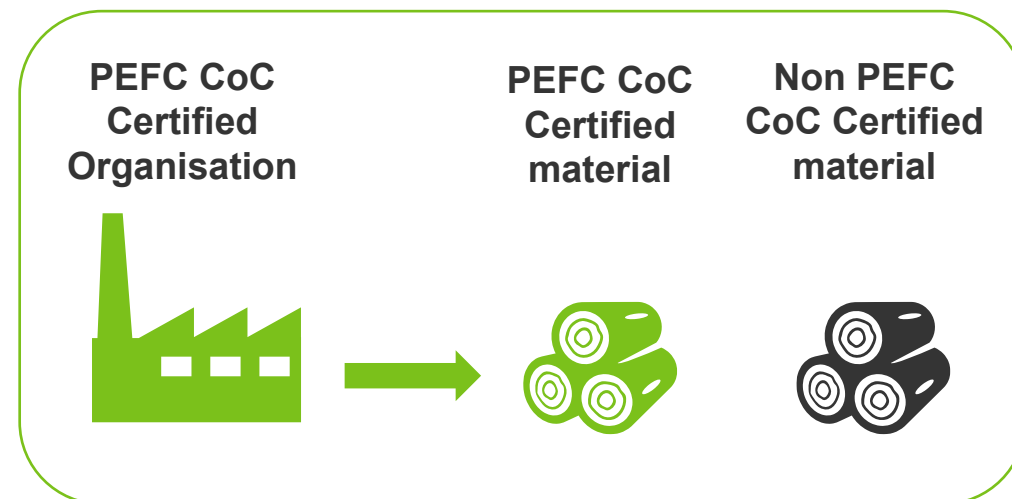
It shall not be placed on the market

For substantiated concerns, until the concern has been resolved in accordance with Appendix 1, clause 4.

No placement on the market



- Plus requirements under Appendix 1, requirement 6.2 for material outside chain of custody scope:
- Forest and tree based materials/products **NOT covered by the organisation's PEFC chain of custody known** to originate in **illegal** sources (controversial sources, 3.7a), shall **not be placed** on the market
(Appendix 1, requirement 6.2)
- If **substantiated concerns**, concerns to be **solved** or shall **not be placed** on the market
(Appendix 1, requirement 6.3)



No placement on the market



- Requirement does **not only** apply to material within the PEFC Scope

- Organisation to define, document and implement a commitment and a procedure also covering forest and tree-based products not covered by the organisations PEFC Chain of Custody.
- If organisation identifies or is informed about a non-conformity and the product has already entered the supply chain or has been sold with PEFC claims the organisation shall take the necessary steps to immediately stop its supply and manage the consequences in compliance with the standard.





4. Additional guidance on the implementation of PEFC DDS for TOF

General guidance



All requirements of PEFC ST 2002:2020 and the associated guidance in GD 2001:2025 **apply to materials from Trees Outside Forests (TOF) areas unless stated otherwise under section 4.**



This section only provides additional clarifications for requirements and guidance that currently refer to **forests**, particularly those requirements in relation to the implementation of the PEFC due diligence system (DDS) for TOF materials.

3.7 Controversial Sources

- Guidance aligned with TOF terminology to clarify applicability.
- Terms introduced:
 - TOF Management
 - TOF management practices; agriculture and agroforestry
 - Crop damage compensation
 - Non-wood products from TOF areas
 - Ecologically important non-forest areas

Table 1: List of indicators for negligible risk indicators

- a) Supplies declared as certified against a **related certification system that covers material eligible for PEFC certification** (other than PEFC endorsed), addressing the activities covered by the term controversial sources, supported by a certificate issued by a third party certification body
- c) Supplies supported by verifiable documentation that clearly identifies:
 - iv. the area of the **TOF** supply origin.

5. Management of Significant Risk

5.1.1 General

- a) Provide the organisation with necessary information to identify the **TOF area(s)** of the raw material and the whole supply chain relating to the “significant risk” supply

5.1.2

- a) identification of the whole supply chain and **TOF area(s)** of the supply's origin

5. Management of Significant Risk

5.2 Identification of the supply chain:

5.2.1-5.3.4 TOF area(s)

- 5.2.1 The organisation shall require, from all suppliers of “significant risk” supplies, detailed information on the whole supply chain and **TOF area(s)** of the supply’s origin.
- 5.2.2 In cases where the supplies can be verified as “negligible risk” according to the indicators in table 1 at one step in the supply chain the organisation is not required to track the whole supply chain to the **TOF area**, except in case of substantiated concerns, which shall be addressed as outlined in appendix 1, clause 4.
- 5.3.4.b) The owner / manager of the **TOF area** of the supply origin, or any other party responsible for management activities on that **TOF area**, in order to assess their compliance with legal requirements.

5. Management of Significant Risk

5.4 Corrective measures:

5.4.2 b) TOF area(s)

. 5.4.2

b) Requiring suppliers to define risk mitigation measures relating to compliance with legal requirements in the **TOF area(s)** or efficiency of the information flow in the supply chain.



Questions, Comments, Feedback