



PEFC ST 2002-1:2024 Requirements for the implementation of PEFC EUDR Due Diligence System (PEFC EUDR DDS)



General Introduction

Background

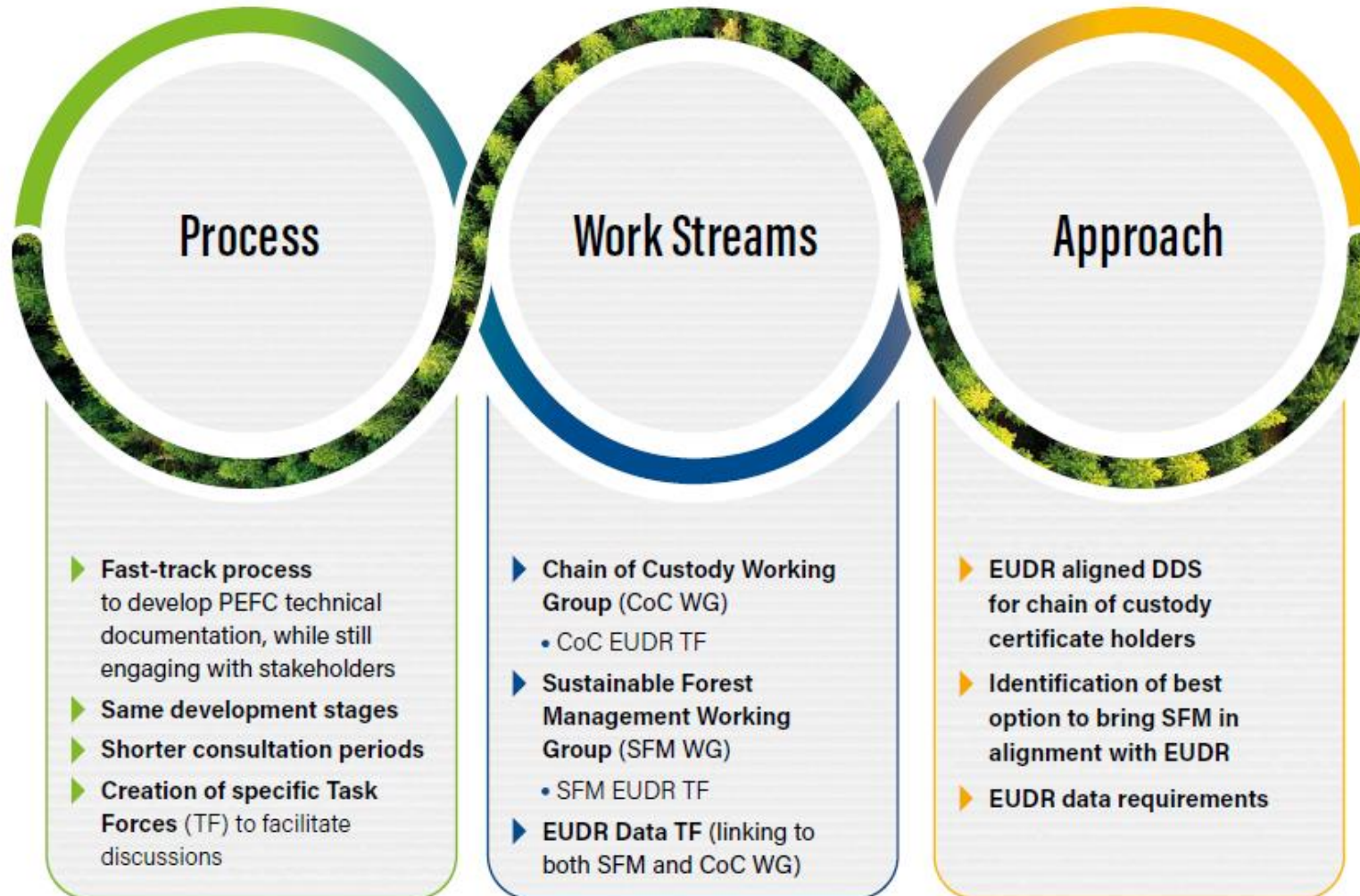
PEFC: ON THE PATH TO EUDR ALIGNMENT



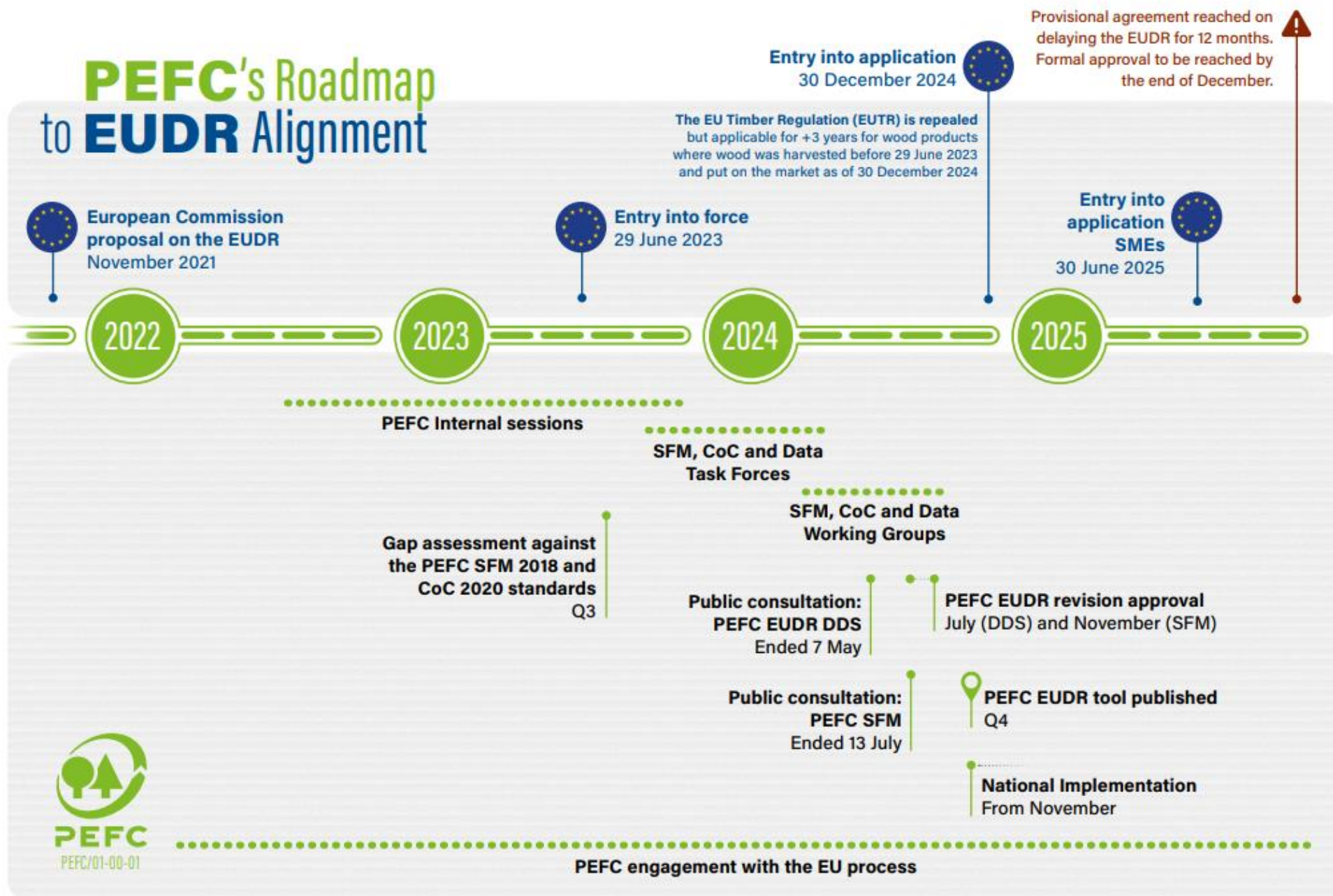
The EU Regulation on Deforestation-free Products (EUDR), which entered into force on 29 June 2023, aims to decrease the production and consumption of commodities and derived products linked to deforestation and forest degradation entering or leaving the EU market.

PEFC has developed modular standard PEFC ST 2002-1:2024 to help companies comply with EUDR regulations.

EUDR Project Plan



PEFC's Roadmap to EUDR Alignment



PEFC EUDR DDS: Content and steps

Contents

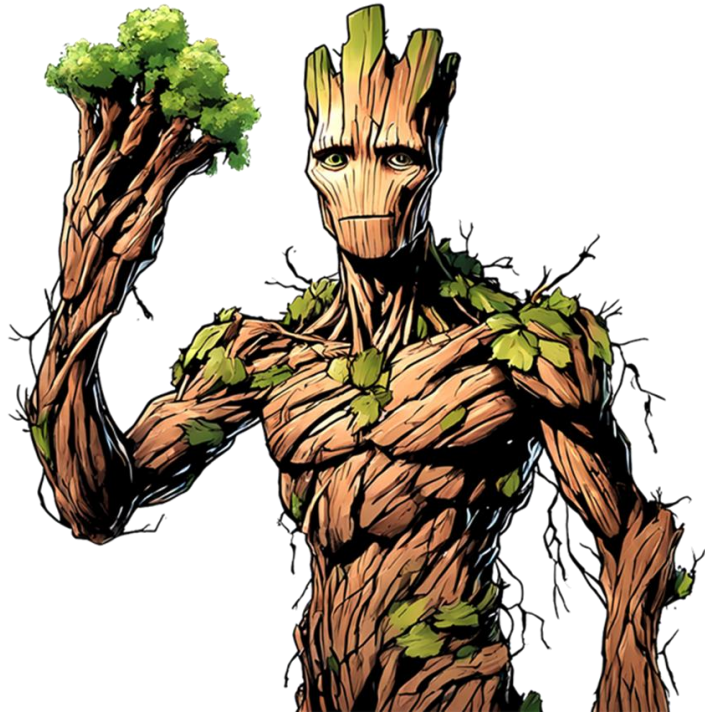
1. Scope	7
2. Normative references	7
3. Terms and definitions	8
4. PEFC EUDR Due Diligence System (DDS) requirements	15
4.1 General	15
4.2 Additional management system requirements	15
4.3 Additional requirements for the identification of input material	16
4.4 Additional requirements for the declaration of outputs	17
5. Collection of information	18
6. Risk assessment	20
7. Substantiated concern	26
8. Risk mitigation	27
8.1 General	27
8.2 Requiring additional information, data and documents	27
8.3 On-site inspections	28
8.4 Corrective measures	29
9. Due diligence statement submission and publication	30
9.1 Due Diligence Statement Submission	30
9.2 Due Diligence System report and publication	30
10. No placement on the market	32
Appendix 1, Content of the Due Diligence Statement, as per Annex 2 of the EUDR	33

EUDR DDS Steps

1. Collection of information
2. Risk assessment
3. Substantiated concern
4. Risk mitigation
5. *Due diligence statement submission and publication*
6. No place on the market



Training Requirements for trainers



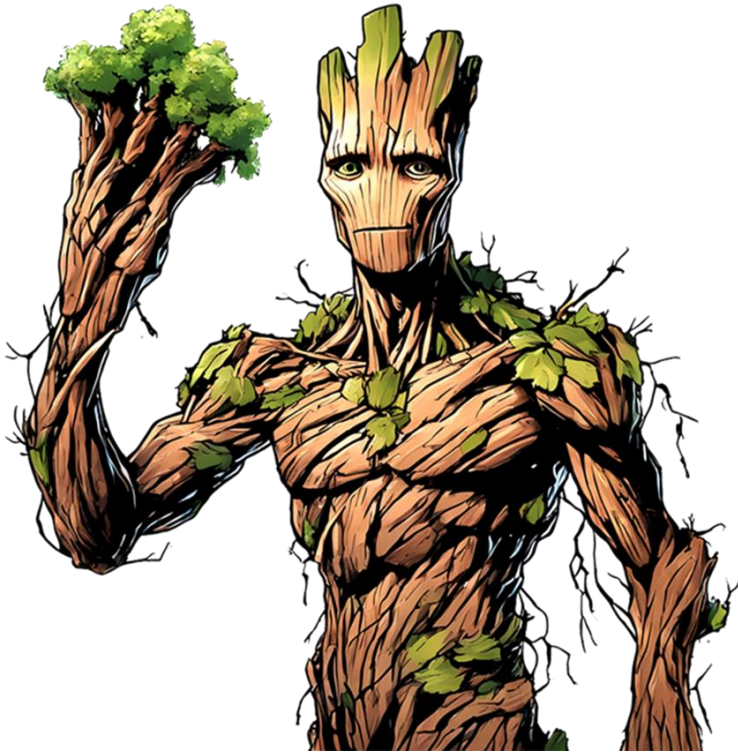
Training Process:

- i) Attend a PEFC CoC EUDR training or a PEFC EUDR DDS Refresher training which includes the PEFC CoC EUDR module.
- ii) Pass knowledge test:
 - The pass mark is 80%
 - Scores between 65% and 79%: the participant can retake the test on the platform.
 - Scores of less than 65%: the participant will need to re-take a recognized PEFC EUDR training and contact PEFC international to retake the knowledge test.

***TRP trainers access the knowledge test free of charge and receive their updated certificates.**

Auditors trained by TRP trainers will not be charged to access the PEFC-EUDR knowledge test.

Training Requirements for experienced auditors



PEFC CoC EUDR Training only available for:

***Qualified PEFC CoC auditors with valid PEFC CoC training certificates**

Training Process:

- i) Attend a PEFC CoC EUDR training or a PEFC EUDR DDS Refresher training which includes the PEFC CoC EUDR module.
- ii) Pass knowledge test:
 - The pass mark is 80%
 - Scores between 65% and 79%: the participant can retake the test on the platform.
 - Scores of less than 65%: the participant will need to re-take a recognized PEFC CoC EUDR training and contact PEFC international to retake the knowledge test.
- iii) Automatically receive new CoC training certificate with adjusted training expiry date.

Training Requirements for new auditors



Training Process:

- i) Attend a PEFC CoC **initial** training which includes the PEFC CoC EUDR module.
- ii) Pass knowledge test for the CoC, then the test for EUDR:
 - The pass mark is 80%
 - Scores between 65% and 79%: the participant can retake the test on the platform.
 - Scores of less than 65%: the participant will need to re-take a recognized PEFC CoC initial training + CoC EUDR and contact PEFC international to retake the knowledge test.
- iii) Automatically receive new CoC training certificate.

PEFC CoC Training Validity

- Each refresher/initial training certificate is valid for 2 years
- If the training took place between 01/01/202X and 30/06/202X then it will expire on 30/06/202X+2, i.e. **two years later end June**
- If the training took place between 01/07/202X and 31/12/202X then it will expire on 31/12/202X+2, i.e. **two years later end December**



CERTIFICATE OF TRAINING

This is to confirm that

of

has successfully completed a recognized PEFC chain of custody training and passed the knowledge test.

Type of training:

Trained by:

Issue date:

Certificate ID: **PEFC-COC-A/R/CD**

This certificate demonstrates the compliance of the auditor, reviewer, or certification decision maker with PEFC's chain of custody training requirements as specified in PEFC ST 2003:2020.

It is valid until **30 June 2026**

The training covered the following standards:

- PEFC ST 2002:2020
- PEFC ST 2002-1:2024
- PEFC ST 2003:2020
- PEFC ST 2001:2020

For enquiries please contact training@pefc.org • PEFC International – ICC Building C1, Route de Pré-Bois 20, CH-1215 Geneva 15, Switzerland – www.pefc.org

EUDR DDS Standard Training Content

1. Introduction

2. PEFC EUDR DDS:

- Collection of Information
- Risk Assessment
- Risk Mitigation

3. Due diligence statement submission and publication

4. No placement on the market

5. Certification process summary

Important Reference Documents

- [PEFC EUDR Modular Standard](#)
- [EUDR FAQ](#)
- [EUDR Regulation](#)
- [Guidance on EUDR](#)



PEFC ST 2002-1:2024

Requirements for the Implementation
of PEFC EUDR Due Diligence System
(PEFC EUDR DDS)



L 150/206

EN

Official Journal of the European Union

9.6.2023

REGULATION (EU) 2023/1115 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 31 May 2023

on the making available on the Union market and the export from the Union of certain
commodities and products

Frequently Asked Questions

Implementation of the EU Deforestation Regulation



1. Introduction

Scope

- **Modular voluntary standard**
- **Can be used by any PEFC CoC certified organisation within the supply chain**
- **CBs will achieve an accreditation extension to include the modular standard**
- **PEFC CoC certified organisations will apply for an extension of scope for one or more product groups, and will include species information, and will update their management systems and perform training to achieve certification via their CB**



PEFC ST 2002-1:2024

Requirements for the Implementation of PEFC EUDR Due Diligence System (PEFC EUDR DDS)



Build up over PEFC EUDR DDS



To be used together with the PEFC ST 2002



Replacing PEFC ST 2002 DDS (Chapter 7 and Appendix 1) by the PEFC EUDR DDS



Defining at product group level which DDS to be implemented



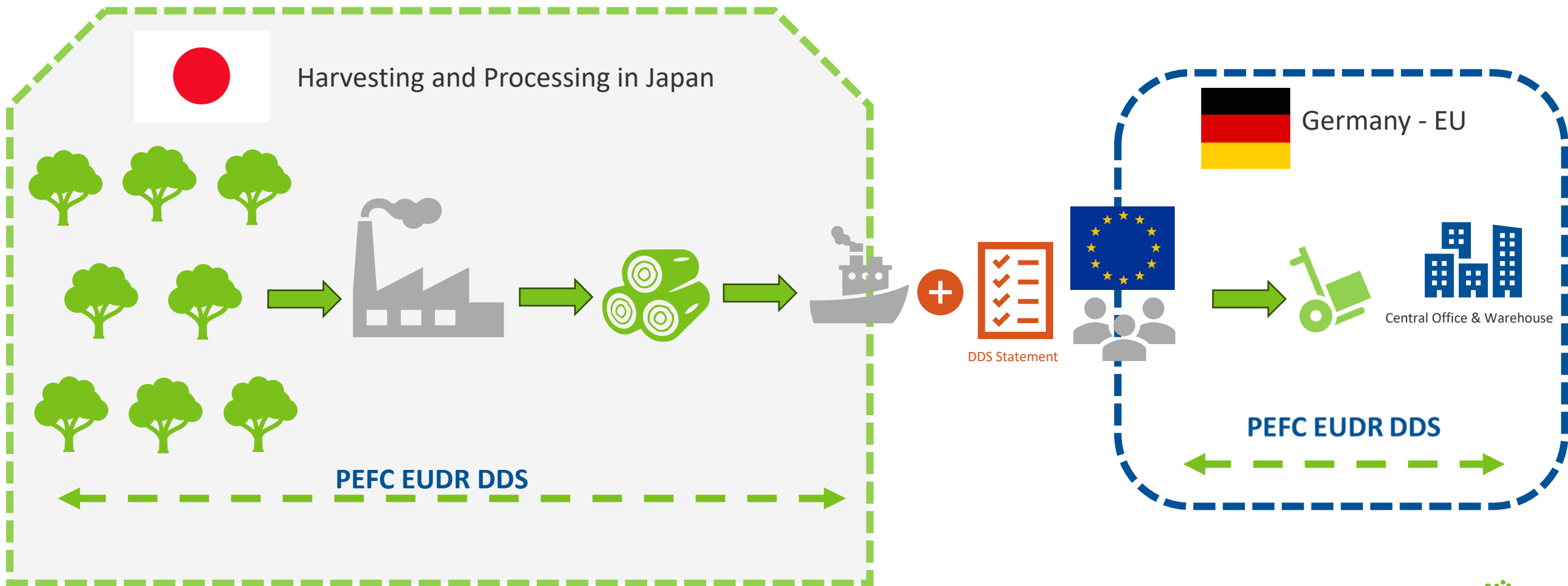
Additional elements under information and additional claims (PEFC-EUDR) and definitions

Scope

Key words: (understood in the context of EU countries)

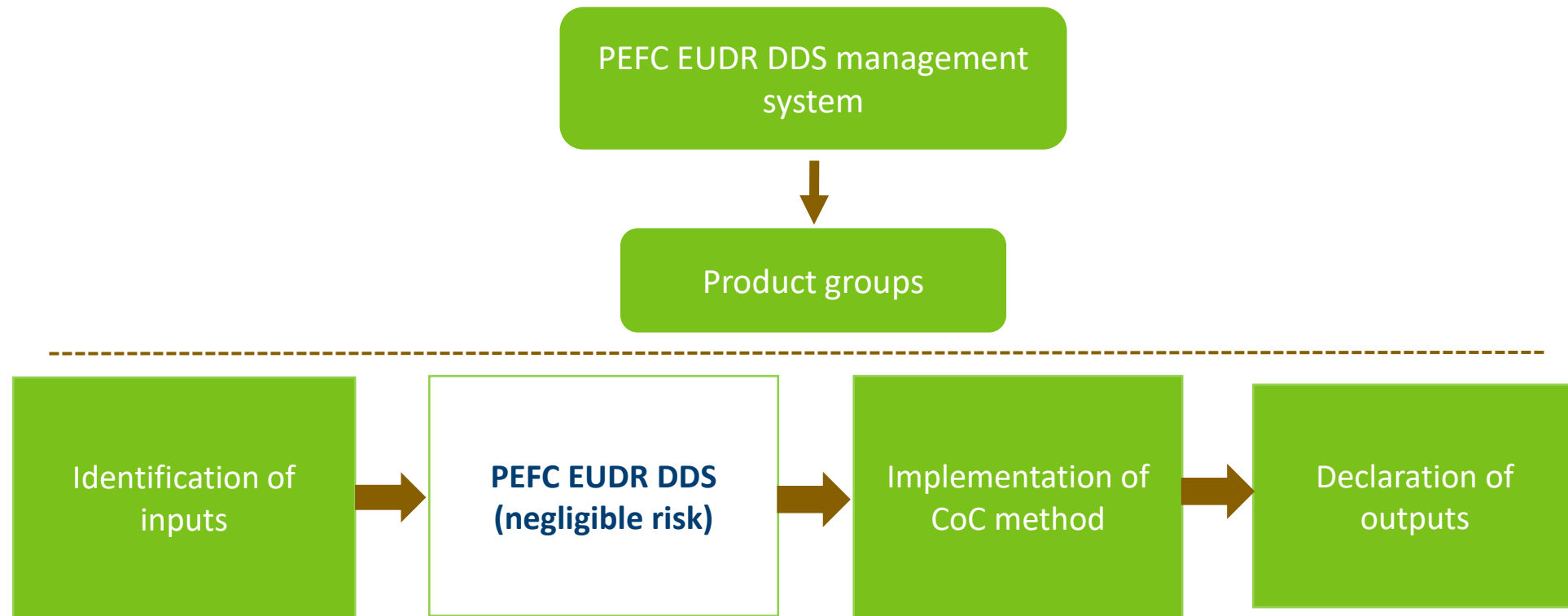
- **Operator** = Organization placing material on the union market or exporting from the union market.
- **Union Market** = EU Market
- **(non)SME** = (non)micro, small and medium-sized enterprise
- **Trader** = supply chain actor who is not an Operator

Demonstration



General

- To minimise the risk that relevant products organisations procure originate in and/or are mixed at the supply chain level with controversial source and/or non-compliant products.
- The organisation shall define at the product group level the DDS that they want to implement, either the PEFC EUDR DDS or the PEFC ST 2002 DDS.
- The organisation shall make sure that any relevant product entering as an input for a product group for which the PEFC EUDR DDS is applied, goes through this PEFC EUDR DDS and results in no or negligible risk before implementing the CoC method and declaring an output.



General: PEFC EUDR requirements

Due Diligence System:

- Collection of information (section 5)
- Risk assessment (section 6)
- Risk mitigation (section 8), when applicable

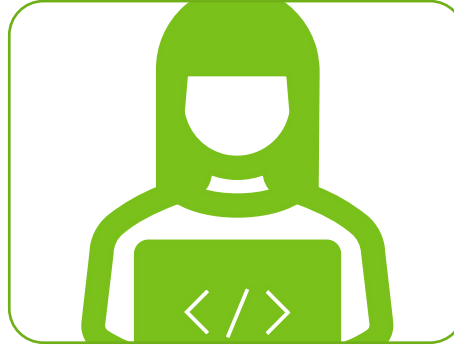
Additional Management System:

- Substantiated concerns (section 7).
- Submission of **Due Diligence Statement to the EU Information System**, where applicable (section 9.1).
- Publicly report on their **Due Diligence System on an annual basis, for organisations defined as non-SME operator and non-SME trader, including microenterprises, or natural persons** (section 9.2).
- No placement on the market (section 10).

Additional management system requirements



Up to date written procedures to implement PEFC EUDR DDS. Including species information, geolocation and harvesting date range data



Operator and/or non-SME trader appoint a staff member as EUDR compliance officer (can be the same person taking care of PEFC CoC certification)



Keep documentation: records, measures, and procedures, as set out in chapters 5, 6, and 8 of the standard, for at least **five years**.

Input Material Categories & Claims



Additional requirements for the identification of input material 4.3

According to PEFC ST 2002, 5.1.1:

- Supplier identification
- If PEFC claimed material: Check validity of CoC certification (scope, status...) on **PEFC website**
- Product identification: Material categories
- Quantity of products:
 - **For relevant product entering or leaving the Union market; Kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 (20) against the indicated Harmonised System code**
 - **Other cases; in net mass or, where applicable, volume or number of items; a supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the due diligence statement.**
- Delivery identification based on date of delivery, delivery period, or accounting period

Additional requirements for the identification of input material 4.3

The PEFC-EUDR claim needs to be specified for each claimed product

For relevant products delivered with a PEFC-EUDR claim, the organisation shall verify on the [PEFC website](#) that the supplier holds a PEFC recognised certificate that includes the PEFC EUDR DDS under its scope. In addition, the organisation shall verify that the relevant product delivered is included as part of the products covered by the scope of the PEFC EUDR DDS.

For each relevant product used as input for a PEFC product group for which the PEFC EUDR DDS is applied, before implementing this PEFC EUDR DDS, the organisation shall, in addition to the classification according to the material categories as per PEFC ST 2002, classify the relevant product according to the PEFC EUDR DDS material categories, as:

PEFC-EUDR referenced

PEFC-EUDR non-referenced

Non PEFC-EUDR

Definitions

- **3.21 Non PEFC-EUDR**

The material category covering relevant products, delivered with or without a reference number, that have not gone through the PEFC EUDR DDS.

- **3.29 PEFC-EUDR non-referenced**

The material category covering relevant products delivered with a PEFC-EUDR claim, by a supplier covered by a PEFC recognised certificate that includes the PEFC EUDR DDS in its scope, that has not yet been placed on the Union market and therefore is not accompanied by a reference number.

- **3.30 PEFC-EUDR referenced**

The material category covering relevant products delivered with a PEFC-EUDR claim and a reference number by a supplier covered by a PEFC recognised certificate that includes the PEFC EUDR DDS in its scope.

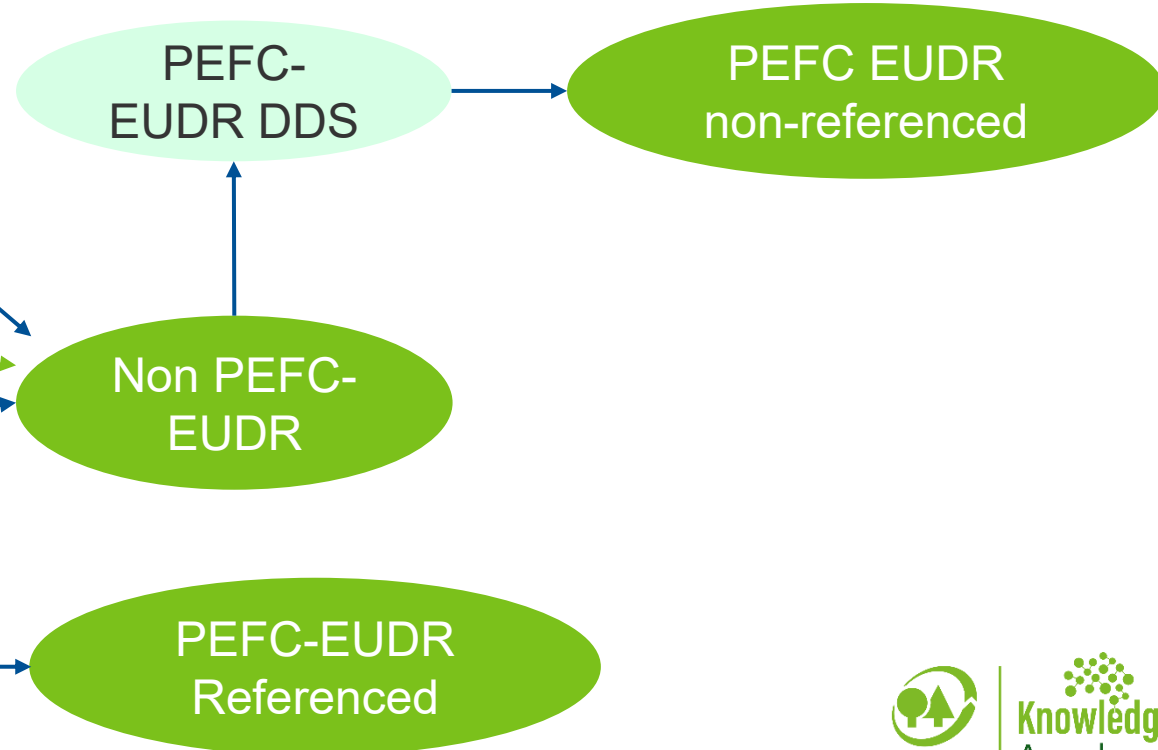
Input: Summary on Material Categories outside EU

Type of material you can receive

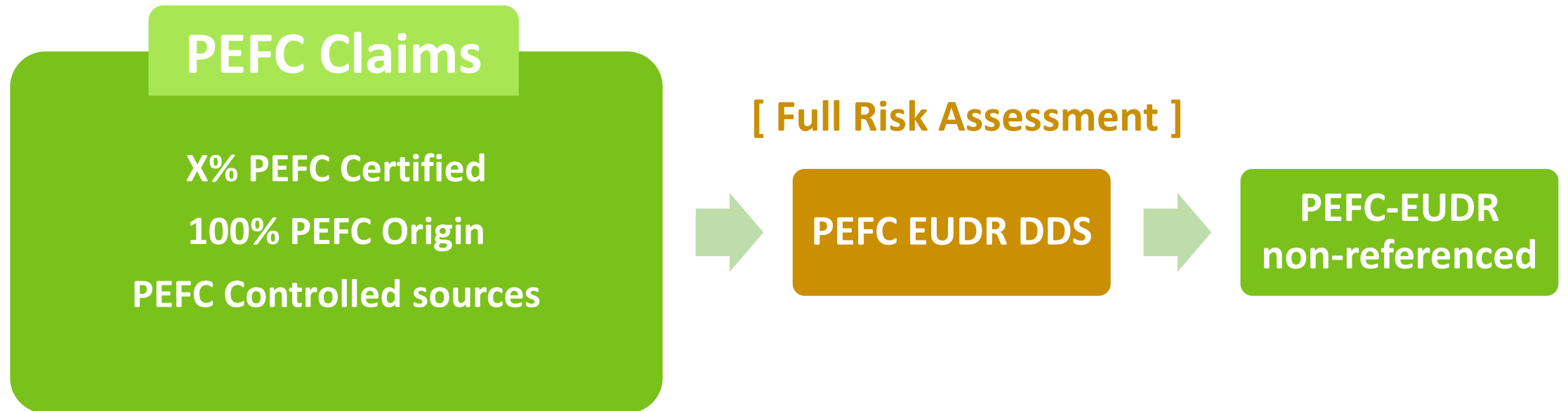
Forest and tree-based material:

- PEFC claimed material
 - X% PEFC certified
 - **100% PEFC Origin**
 - PEFC controlled sources
- **Endorsed SFM ST claim** from forest owner (*if not EUDR aligned)
- Non-PEFC claimed material
- EUDR Referenced
- PEFC-EUDR Referenced which would have been exported from EU

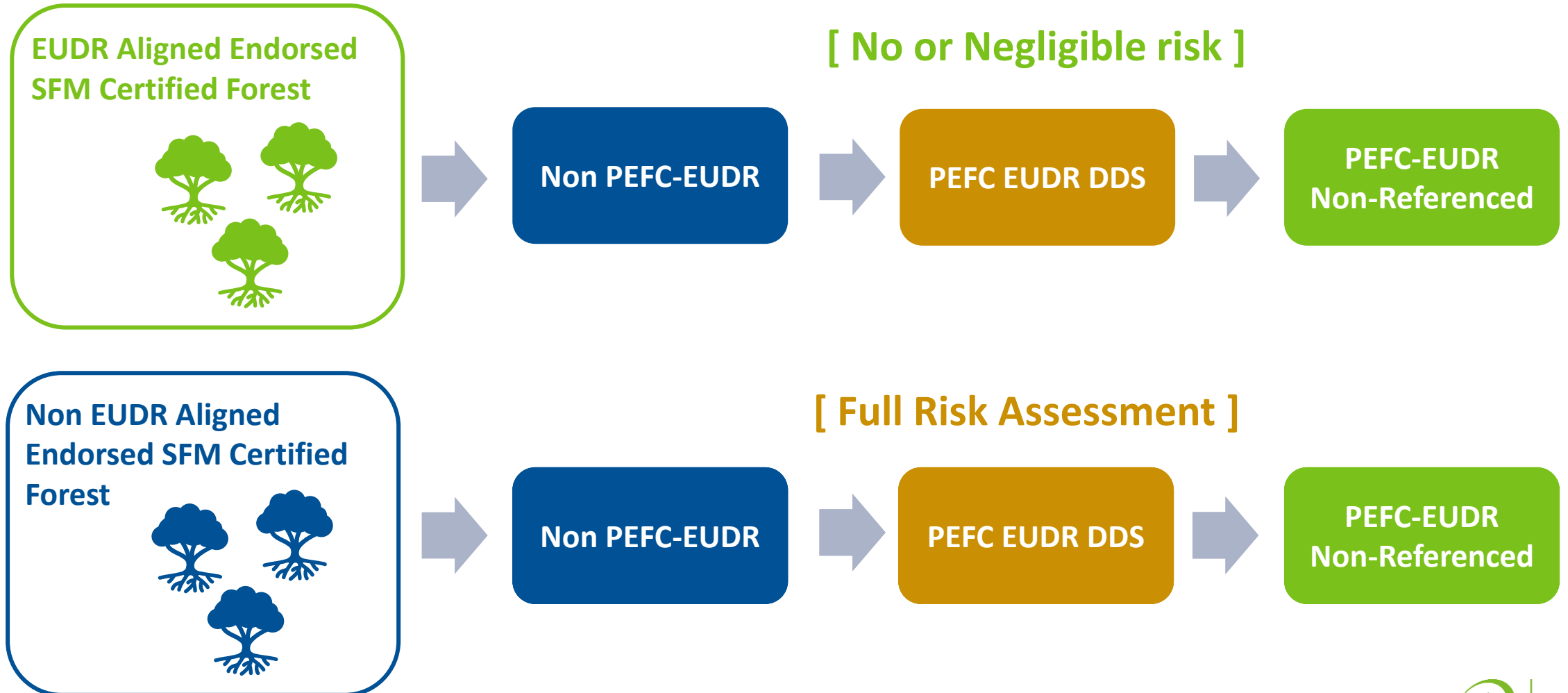
PEFC-EUDR Material Categories



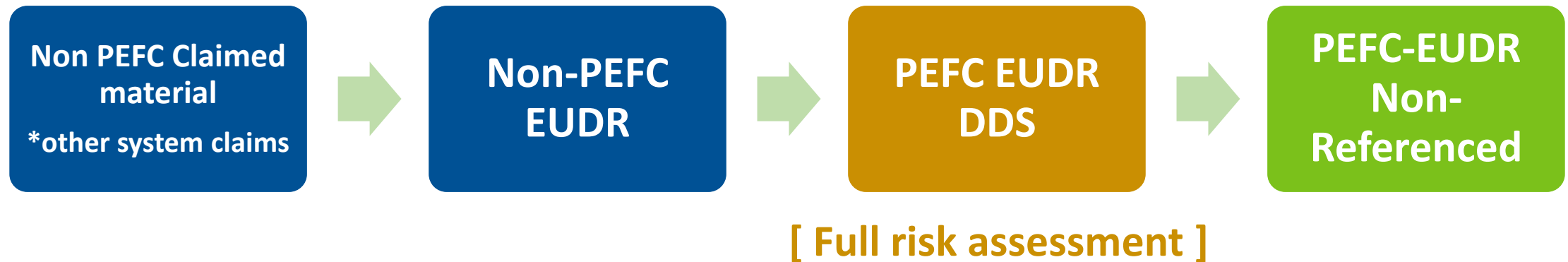
Input PEFC Official Claims: Outside EU



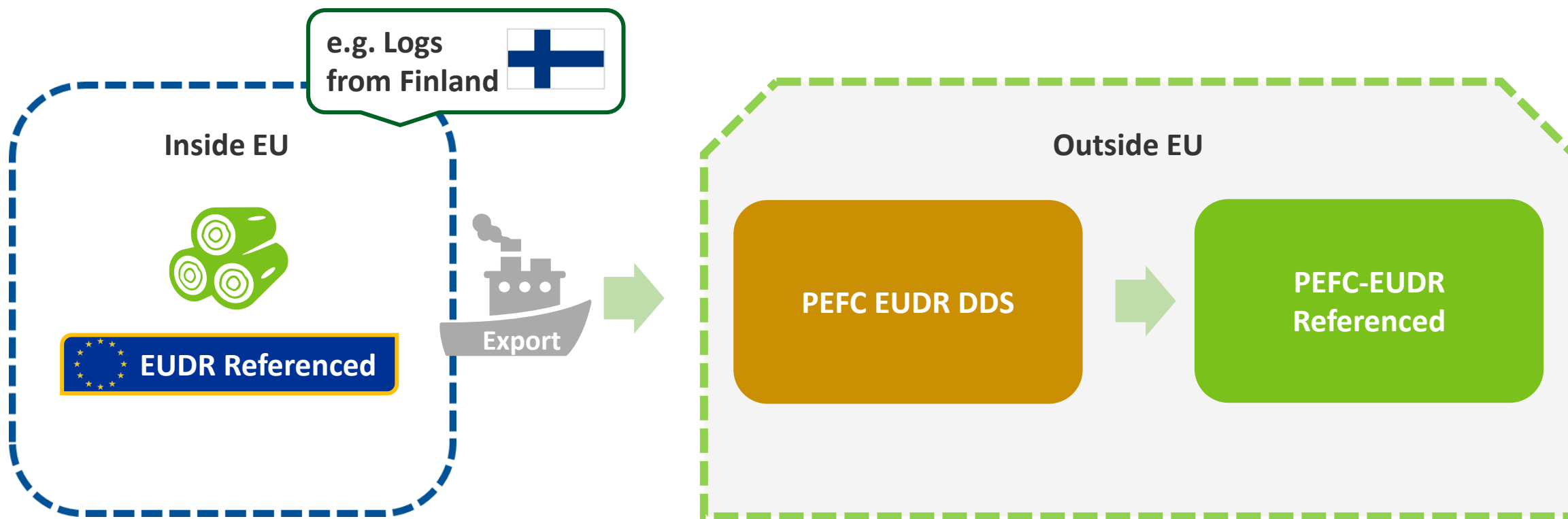
Input: Endorsed SFM ST Claim: Outside EU



Input: Non PEFC Claimed Material: Outside EU



Input PEFC-EUDR Referenced: Outside EU



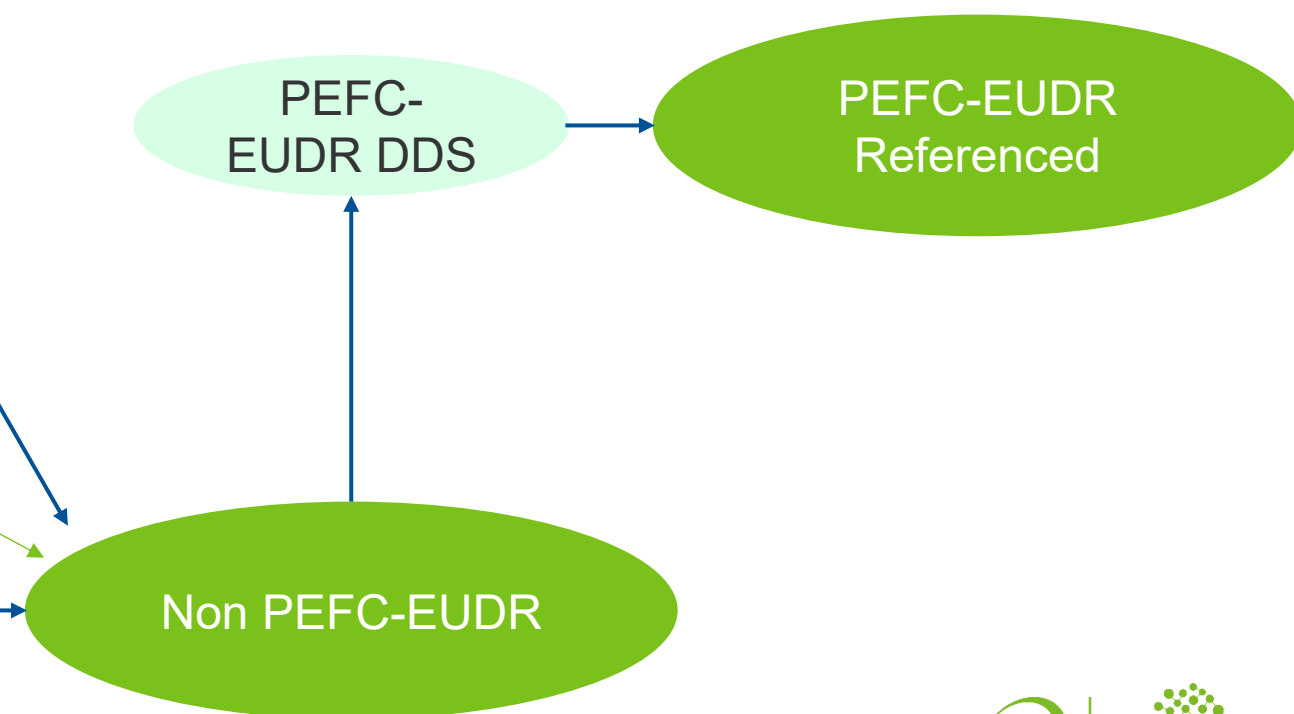
Input: Summary on Material Categories inside EU

Type of material you can receive

Forest and tree-based material:

- PEFC claimed material
 - X% PEFC certified
 - **100% PEFC Origin**
 - PEFC controlled sources
- **Endorsed SFM ST claim** from forest owner (*if not EUDR aligned)
- Non-PEFC claimed material
- EUDR Referenced

PEFC-EUDR Material Categories

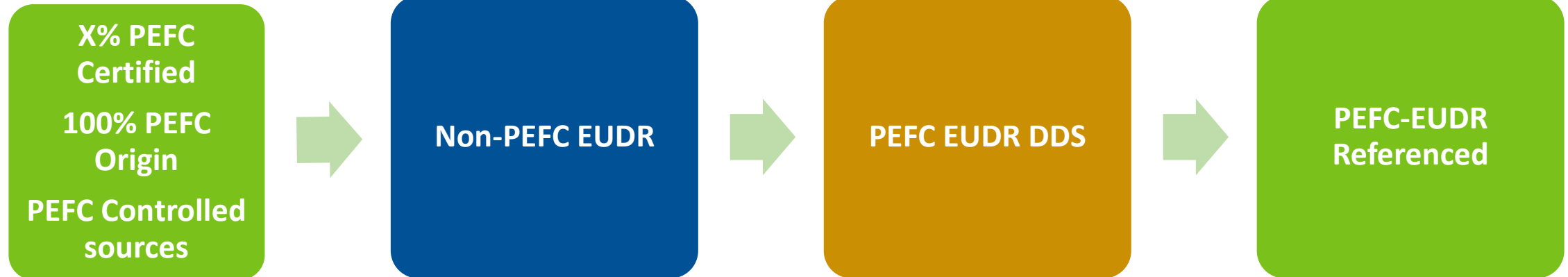


Input PEFC Official Claims: Inside EU

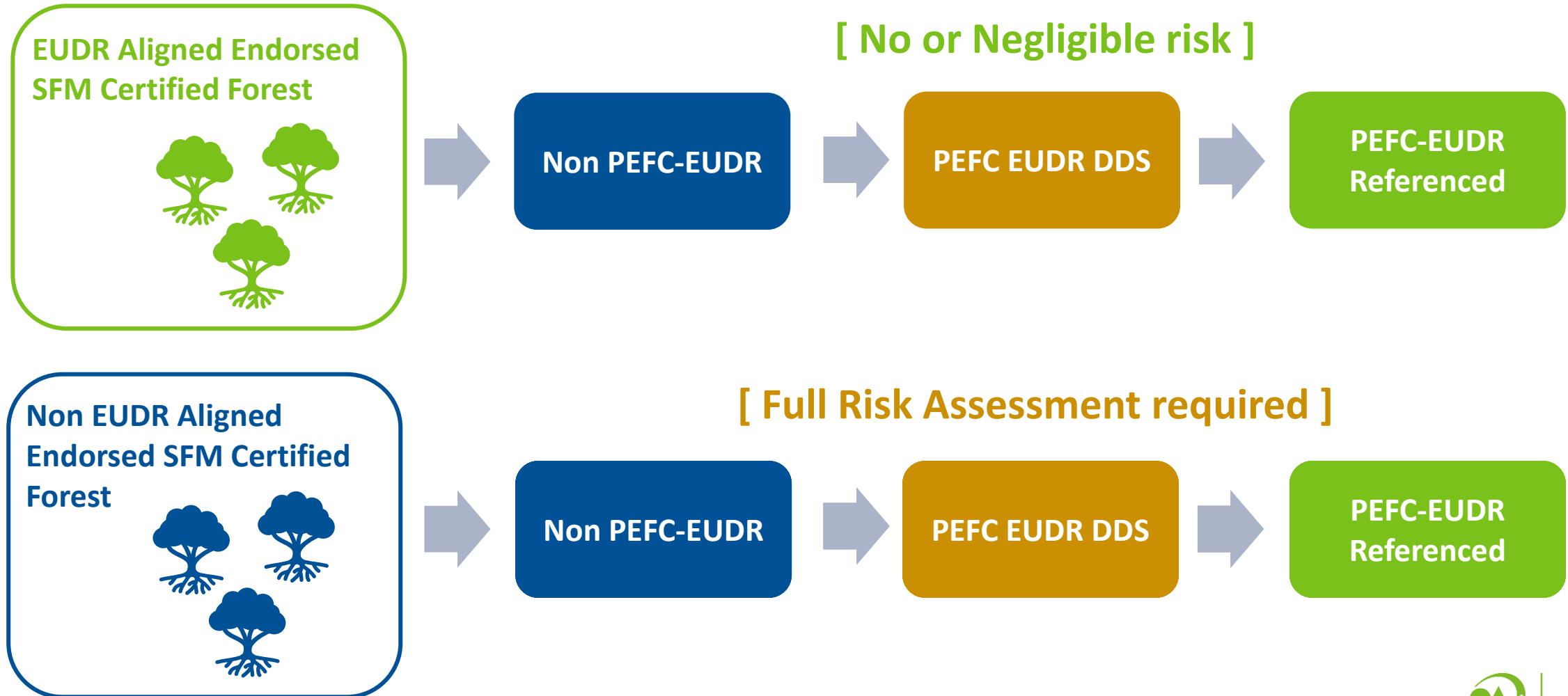


PEFC Claims

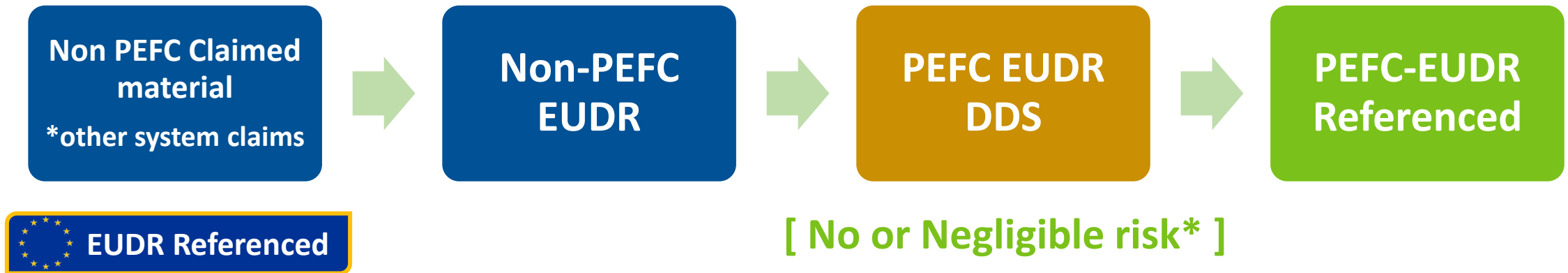
[Full Risk Assessment]



Input: Endorsed SFM ST Claim: Inside EU

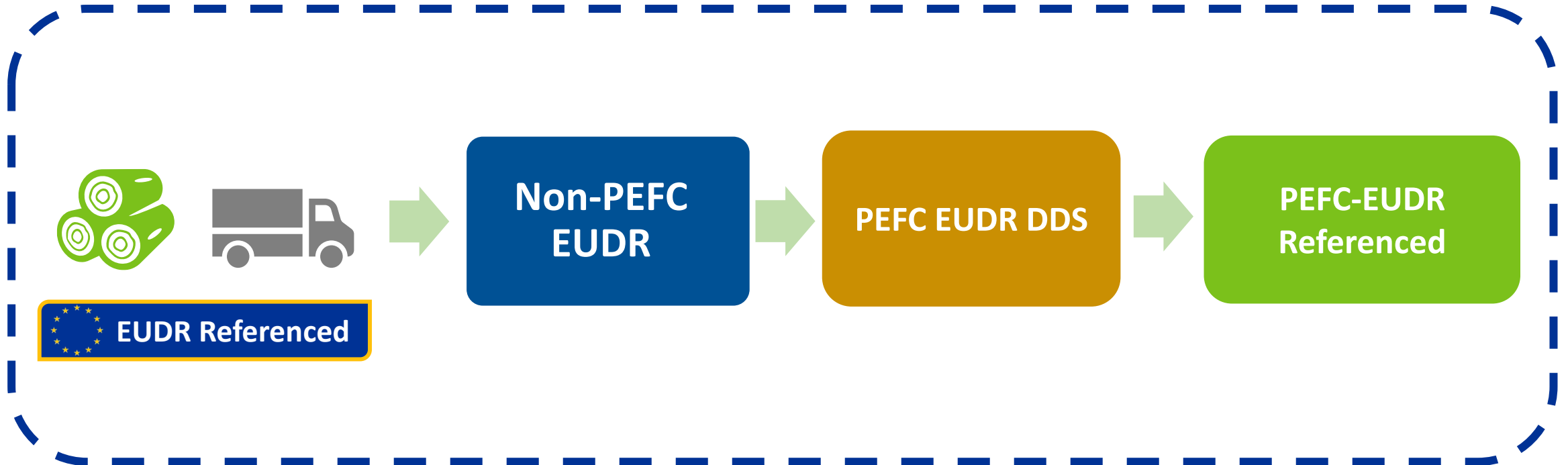


Input: Non PEFC Claimed Material: Inside EU



*The organisation shall prove the adaption to EUDR of the forest certification scheme.

Input: EUDR Referenced: Inside EU



Output Material Categories & Claims



Additional requirements for the declaration of outputs

- For outputs from a PEFC product group for which the organisation makes a PEFC-EUDR claim to a PEFC customer, it shall provide the customer with documentation on:
 - a) quantity of the relevant product, as follows:
 - i. For relevant products entering or leaving the Union market, the quantity is to be expressed in kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 (20) against the indicated Harmonised System code.
 - ii. In all other cases, the quantity is to be expressed in net mass or, where applicable, volume or number of items; a supplementary unit is applicable where it is defined consistently for all possible subheadings under the Harmonised System code referred to in the due diligence statement.
 - b) the PEFC-EUDR claim specifically for each claimed product, in addition to the applicable PEFC-EUDR DDS claims and;
 - c) additional information as needed for the PEFC customer to conduct the PEFC-EUDR DDS. (Source: EUDR 9.1b)

PEFC-EUDR Output Claims

Input PEFC CoC Claims & other		PEFC EUDR output Claim
100% PEFC Origin	→ Implement (successful) PEFC EUDR DDS →	PEFC-EUDR 100% PEFC Origin (physical separation method)
X% PEFC certified		PEFC-EUDR X% PEFC certified
PEFC Controlled Sources / non-certified / other third party certification		PEFC-EUDR PEFC controlled sources.



2. PEFC EUDR DDS

PEFC EUDR Steps



1. COLLECTION OF
INFORMATION



2. RISK
ASSESSMENT



3. RISK MITIGATION

Collection of information



Step 1: Collection of Information PEFC-EUDR referenced (5.1.1)



For relevant product delivered with a PEFC-EUDR claim to be classified as **PEFC-EUDR referenced**, the organisation shall obtain from its supplier and keep records of:

- the **reference number***;
- **on request**, any information as per 5.1.2. or any other information that the organisation may need to confirm that the relevant product is no or negligible risk. If the supplier does not possess the requested information, the request shall be passed on to its supplier(s).



***Reference number:** The reference number that an operator or a non-SME trader obtains from the EU Information System after submitting a due diligence statement.

Note 1: Reference number is known as reference number of due diligence statement.

Note 2: Only an organisation defined as operator and/or non-SME trader, who directly places relevant product on the Union market or exports it from the Union market, can obtain the reference number.

Step 1: Collection of Information PEFC-EUDR non-referenced (5.1.2)

For relevant product delivered with a PEFC-EUDR claim to be classified as **PEFC-EUDR non-referenced**, the organisation shall obtain from its supplier, as appropriate, and keep records of:

a) A description, including the **trade name and type** of the relevant products as well as, in the case of relevant products that contain or have been made using wood, the **common name of the species and their full scientific name**; the product description shall include the **list of relevant commodities or relevant products contained therein or used to make those products**. (Source: EUDR 9.1a)

b) **Country of production** of relevant product and where applicable, parts thereof.

*Note: In the context of this standard, country of production is referred to as **country of harvesting**.*

c) **Geolocation** of all plots of land where the relevant products were produced. (Source: EUDR 9.1d)

d) **Date or time range** of production.

*Note: In the context of this standard, **production means harvest**. (Source: EUDR 9.1d and EUDR 2.14)*

e) **Name, postal address and email address** of any business or person from whom they have been supplied with the relevant products. (Source: EUDR 9.1e)

....

Step 1: Collection of Information PEFC-EUDR non-referenced

.... (continued)

f) **Name, postal address and email address** of any business, operator or trader to whom the relevant products have supplied. (Source: EUDR 9.1f)

g) **Adequately conclusive and verifiable information** that the relevant products are **deforestation-free**.

(Source: EUDR 9.1g)

h) **Adequately conclusive and verifiable information** that relevant commodities have been produced in **accordance with the relevant legislation of the country of production**, including any arrangement conferring the rights to use the respective area for the purposes of the production of the relevant commodity.

Example 1: Information sources that can be used is a valid **FLEGT licence**.

Example 2: For relevant products originating in countries for which the European Commission assigns a country risk level that is low, an example of conclusive and verifiable information can be, e.g. harvesting permit or harvesting declaration.

(Source: EUDR 9.1h)



Step 1: Collection of Information

5.1.3 For relevant product classified as **Non PEFC-EUDR**, the organisation shall obtain all the information required under 5.1.2.

If the supplier cannot provide this information, the relevant product shall be directly considered as significant risk and the organisation shall mitigate the risk as per chapter 8 of this standard.

The relevant product shall not enter the PEFC EUDR DDS method step, and neither be placed on or exported from the Union market until the risk has been mitigated.

Step 1: Collection of Information



5.1.4 The organisation defined as operator and/or non-SME trader shall make available to the competent authorities upon request the information, documents and data collected under:

5.1.2: PEFC-EUDR non-referenced records a-h

4.3.1a): information from the supplier to identify quantity of the relevant product

4.4.1a): information from the supplier to identify quantity of the relevant product according to EEC harmonised code or harmonized code referred to in the due diligence statement.



5.1.5 Keep all collected information, documents and data relating to each relevant product for five years from the date of the placing on or of the marking available on the Union market or of the export of the relevant product.

Step 1: Collection of Information

Information collection requirements	Material Category		
	PEFC-EUDR referenced	PEFC-EUDR non-referenced	Non PEFC-EUDR
Information as per 5.1.2 to be obtained:		✓	✓
Information as per 5.1.2 to be obtained, on request:	✓		
Reference number:	✓		



Questions? Prompt for Tea/Coffee Break

Risk Assessment



Step 2: General Risk Assessment

- **6.1.1** On the basis of that information and documentation, the organization shall carry out a risk assessment for all input relevant product entering a PEFC product group for which PEFC EUDR DDS applies, **except for relevant product that complies with PEFC's definition for recycled material.**
- **6.1.2** The risk assessment shall establish whether there is a risk that the input relevant product intended to be placed on or exported from the Union market originated from controversial sources (PEFC ST 2002, 3.7) and/or is a non-compliant product (3.20 of this standard).
- **6.1.3** The organization shall not implement the PEFC EUDR DDS method, and shall not place the relevant product on or export from the Union market, unless the risk assessment concludes as no or negligible risk.



Step 2: General Risk Assessment

6.1.5 The organisation's risk assessment shall result in the classification of **relevant product** input into **negligible risk** or **significant risk** categories.

6.1.6 The organisation shall ensure that there is **no substantiated concern and/or EUDR substantiated concern, or any substantiated concern and/or EUDR substantiated concern is resolved, before classifying the relevant product as no or negligible risk.**

6.1.7 If the organisation identifies that the relevant product **has significant risk** for one or several of those aspects of the risk assessment as described in 6.2, 6.3, 6.4 and 6.5, the organisation shall manage the identified risks as significant risk, according to chapter 8 of this standard.

6.1.8 When **sourcing relevant products from suppliers defined as operator and/or non-SME trader, the organisation shall check whether the relevant product is delivered with a reference number. If not, the relevant product shall be considered as significant risk.**



Step 2: General Risk Assessment



- 6.1.4 The organisation's risk assessment shall be conducted including the following risks:
 - a) Relevant product is sourced from activities where **deforestation and/or forest degradation occurred after 31 December 2020** (section 6.2 of this standard);
 - b) Relevant product was produced **not complying with relevant legislation of the country of production** (section 6.3 of this standard);
 - c) Relevant product originating from 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, or genetically modified trees** (section 6.4 of this standard)
 - d) Supply chain level and risk of mixing (section 6.5 of this standard).

Step 2: General Risk Assessment

6.1.9 When conducting the risk assessment, the **organisation** shall take into account:

- a) the conclusion of the meetings of the European Commission expert groups supporting the implementation of the EUDR, as published in the European Commission's expert group register.
(Source: EUDR 10.2k)
- b) the sources, reliability, validity, and links to other available documentation referred to in 4.3 and 5.1.2, and any information that would point to a risk that the **relevant products** do not comply with EUDR.
(Source: EUDR 10.2g)



Step 2: General Risk Assessment



6.1.10 The organisation shall document and keep records of the risk assessment process, including information and evidence obtained and used to justify the degree of risk against the risk assessment criteria set out in 6.2, 6.3, 6.4 and 6.5.



6.1.11 The risk assessment shall be documented, reviewed and revised if needed, at least annually, and when changes regarding the information listed in 4.3 and 5.1.2 of this standard occur, or when new developments affecting the organisation's PEFC EUDR DDS, occurred.



6.1.12 The organisation defined as operator and/or non-SME trader shall be able to demonstrate how the information gathered was checked against the risk assessment criteria set out in 6.2, 6.3, 6.4 and 6.5 and how they determined the degree of risk.

Step 2: General Risk Assessment

The relevant product is sourced from activities where **deforestation and/or forest degradation** occurred after 31 December 2020 (section 6.2).

This may be identified as no or negligible risk **if at least one indicator of Table 3 is met.**

The relevant product was not produced in **compliance with relevant legislation** of the country of production (section 6.3).

This may be identified as no or negligible risk if **at least one indicator of Table 4 is met.**

If none of the indicators in Table 4 apply, the organisation may classify relevant products as having no or negligible risk of originating from activities not complying with relevant legislation of the country of production, **if all the indicators in Table 5 apply.**

Step 2: General Risk Assessment

The relevant product originated from activities where the capability of the forest 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, or genetically modified trees occurred** (section 6.4).

This may be identified as no or negligible risk **if products are delivered with a PEFC chain of custody claim** from a supplier that holds a PEFC recognised certificate as having no or negligible risk

For relevant products that **are not delivered with a PEFC chain of custody claim** from a supplier that holds a PEFC recognised certificate, the organisation may classify the relevant product as having no or negligible risk for this indicator **if all the indicators in Table 6 apply.**

Supply chain level and risk of mixing (section 6.5).

This may be identified as no or negligible risk **if none of the indicators of Table 7 is met.**

Substantiated Concerns



7. Substantiated Concern



7.1 The organisation that obtains or is made aware of any relevant information, including as a result of the risk assessment carried out under the chapter 6 of this standard and including EUDR substantiated concerns submitted under Article 31 of EUDR, that would point to a risk that the relevant products originate in controversial sources (substantiated concerns), do not comply with EUDR, or that the EUDR is circumvented (EUDR substantiated concerns), the organisation shall address them as per chapter 6 and chapter 8.



7.2 For EUDR substantiated concerns, the organisation defined as operator and/or non-SME trader that obtains or is made aware of any relevant information (as per 7.1.3), that would point to a risk that the relevant products do not comply with EUDR, or that the EUDR is circumvented, **shall immediately communicate any relevant information to the competent authority.**



7.3 The organisation shall ensure that substantiated concerns and EUDR substantiated concerns are promptly investigated, **starting no later than ten workdays** as of identification of the concerns.

Substantiated Concern



7.4 The organisation defined as operator and/or non-SME trader that obtains or is made aware of relevant new information, including EUDR substantiated concerns, indicating that a relevant product that they have placed on the Union market is at risk of not complying with the EUDR, **shall immediately inform the competent authorities of the Member States** in which they placed the relevant product on the market, **as well as traders to whom they supplied the relevant product**. In the case of exports, the operators shall inform the competent authorities of the Member States which is the country of production.



7.5 The organisation defined as SME trader, that obtains or is made aware of relevant new information, including EUDR substantiated concerns, that a relevant product that they have made available on the Union market is at risk of not complying with the EUDR, **shall immediately inform the competent authorities of the Member States** in which they made the relevant product available on the Union market, **as well as traders to whom they supplied the relevant product**.

Risk Mitigation



General: Risk Mitigation

8.1.1 If a product is identified to have significant risk from the indicator tables in the risk assessment stage, then, prior to implementing the PEFC-EUDR DDS method, the operator shall adopt risk mitigation procedures and measures that are adequate to achieve no or only a negligible risk.



8.1.2 The procedures or measures may include any of the following:

requiring additional information, data or documents (Source: EUDR 11.1(a))

carry out independent surveys or audits (Source: EUDR 11.1(b))

other measures pertaining to information requirements set out in chapter 5 (Source: EUDR, 11.1.(c))

General: Risk Mitigation



8.1.3 Such procedures and measures may also include supporting compliance with EUDR by the **organisation's suppliers**, in particular smallholders, through capacity building and investments. (Source: EUDR 11.1)



8.1.4 The organisation shall have in place adequate and proportionate policies, controls and procedures to mitigate and manage effectively the risks identified. Those policies, controls and procedures shall include:

- a) Model risk management practices, reporting, record-keeping, internal control and compliance management, including the appointment of a compliance officer at management level for organisation defined as non-SME operator and/or non-SME trader (see also 4.2.2)
- b) an independent audit function to check the internal policies, controls and procedures referred to in 8.1.2.a for organisation defined as non-SME operator and/or non-SME trader.

General: Risk Mitigation



8.1.5 The organisation shall document and review its decision on risk mitigation procedures and measures at least on an annual basis. (Source: EUDR 11.3)



8.1.6 The organisation defined as operator and/or non-SME trader shall make available its decision on risk mitigation procedures and measures to the competent authorities upon request. (Source: EUDR 11.3)



8.1.7 The organisation defined as operator and/or non-SME trader shall be able to demonstrate how decisions on risk mitigation procedures and measures were taken.

8.2 Requiring additional information, data and documents



8.2.1 The organisation shall request from all suppliers of ‘significant risk’ supplies, to:

- a) Provide the organisation with all detailed information as laid out in 4.3 and 5.1.2, and any additional data and documents on the whole supply chain and production area of the supply’s origin.
- b) Enable the organisation to carry out a second party or a third-party audit of the supplier’s operation as well as operations of the previous suppliers in the chain.



Note: These procedures can be ensured e.g. by contractual agreements or a written self-declaration by the supplier.

8.3 Audits

8.3.1 The organisation's risk mitigation procedures and measures shall include audits of suppliers delivering significant risk supplies in those cases where the documentation provided and reviewed does not provide enough confidence that the relevant product does not origin from controversial sources and/or non-compliant products. The audits can be carried out by the organisation itself (second party audit) or by a third party on behalf of the organisation

8.3.2 The organisation shall demonstrate that personnel carrying out audits has sufficient knowledge and competence in the EUDR, PEFC EUDR DDS, local business, cultural and social customs, and applicable treaties, conventions legislation, governance and law enforcement, relevant to the origin of significant risk supplies and to the risk(s) identified.

8.3.3 The organisation shall determine a sample of significant risk supplies from the supplier to be verified. **The size of the annual sample shall be at least the square root of the number of significant risk supplies per one year: ($y=\sqrt{x}$), rounded up to the nearest whole number. Where the previous audits proved to be effective in fulfilling the objective of this document, the size of the sample may be reduced to $y=0.8 \sqrt{x}$, rounded up to the next whole number.**

8.4 Corrective Measures



8.4.1 As part of the policies, controls and procedures to manage effectively the risks identified, the organisation shall include procedures for implementing corrective measures for suppliers providing significant risk supplies.



8.4.2 The range of corrective measures shall be based on the scale and seriousness of the risk and shall consider cancellation or suspension of any contract or order for relevant products until the supplier can demonstrate that appropriate risk mitigation measures have been implemented.



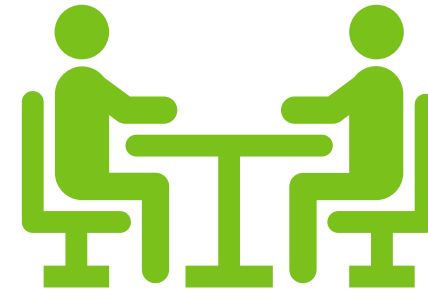
3. Due diligence statement submission and publication

9.1 Due Diligence Statement Submission

9.1.1 The organisation defined as **operator and/or non-SME trader** shall submit a due diligence statement covering the relevant product to the competent authority of the Member States in which the relevant product will be placed on or exported from the Union Market, through the EU information system, prior to place the relevant product on the Union market or exporting them.

9.1.2 The organisation shall, upon request, provide to its PEFC customer, or other organisation further down the supply chain of the relevant relevant product, all information necessary to demonstrate that due diligence was exercised and that no or only a negligible risk was found, including the reference numbers of the due diligence statements associated to those products, where appropriate.

9.1.3 The due diligence statement can be submitted by the organisation defined as **operator and/or non-SME trader or its authorised representative**. In any case, the organisation defined as operator and/or non-SME trader shall retain their responsibility for the compliance with EUDR.



9.1 Due Diligence Statement Submission

9.1.4 The **organisation** defined as **operators** and/or **non-SME trader** shall keep the **due diligence statement** at least five years from the date it was submitted into the **EU Information System**.

(Source: EUDR 4.3)

9.1.5 The **organisation** defined as **SME trader** shall keep the **reference numbers** associated to the **relevant product** at least five years from the date of the **making available on the Union market** and shall provide that information to the **competent authorities** upon request. *(Source: EUDR 5.4)*

9.1.6 The **due diligence statement** shall cover at least information specified in the Appendix 1 of this standard.



Due Diligence System report and publication



Due Diligence System report and publication

9.2.1 An organisation that is defined as **non-SME operator and/or non-SME trader**, shall, on an annual basis, publicly report as widely as possible, including via the internet, on their due diligence system, including on the steps taken by them to fulfil their obligations to maintain a due diligence system comprising collection of information, risk assessment and risk mitigation. (Source: EUDR 12.3)

9.2.2 The organisation's Due Diligence System report shall include the following information concerning the relevant product:

- a) a summary of the information described in requirement 4.4.1 and 5.1.2 (a) and (b)
- b) the conclusions of the risk assessment carried out as per chapter 6 and risk mitigation measures undertaken as per chapter 8, and a description of the information and evidence obtained and used to assess the risk.
- c) where applicable, a description of the process of consultation of indigenous peoples, local communities and other customary tenure rights holders or of the civil society organisations that are present in the area of production of the relevant commodities and relevant products.



Due Diligence System report and publication

9.2.3 The **organisation** defined as **operator** and/or **non-SME trader** who falls also within the scope of other European Union legal acts that lay down requirements regarding value chain due diligence may fulfil their **PEFC EUDR DDS** reporting obligations by including the required information laid out in the requirement 9.2.2 above, when reporting in the context of those other Union legal acts.

Note: Example of other legal act regarding value chain due diligence is Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 amending Regulation (EU) No 537/2014, Directive 2004/109/EC, Directive 2006/43/EC and Directive 2013/34/EU, as regards corporate sustainability reporting



Content of the Due Diligence Statement, as per Annex 2 of the EUDR

1. Operator and/or non-SME trader's name, address and, in the event of relevant commodities and relevant products entering or leaving the Union market, the Economic Operators Registration and Identification (EORI) number in accordance with Article 9 of Regulation (EU) No 952/2013
2. Harmonised 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 and/or non-SME trader intends to place on the Union market or export.
3. Country of production and the geolocation of all plots of land where the relevant commodities were produced.
4. For operators and/or non-SME trader referring to an existing due diligence statement pursuant to Article 4(8) and (9), EUDR, the reference number of such due diligence statement
5. The text: 'By submitting this due diligence statement the operator and/or non-SME trader confirms that due diligence in accordance with Regulation (EU) 2023/1115 was carried out and that no or negligible risk was found that the relevant products do not comply with Article 3, point (a) or (b), of that Regulation.'
6. Signature





4. No placement on the market

10. No placement on the market



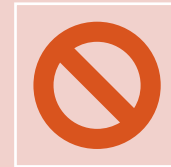
10.1 Relevant product(s) from unknown sources, and/or controversial sources and/or non-compliant products shall not be included in a PEFC product group for which this PEFC EUDR DDS is implemented. (Source: Based on EUDR 3)



10.2 For organisations placing relevant products on or exporting from the Union market, relevant products from unknown sources, and/or controversial sources and/or from non-compliant products shall not be placed on the market. (Source: Based on EUDR 3)



10.3 Where it is known to the organisation that relevant products not covered by the organisation's PEFC EUDR DDS , originate from illegal sources (controversial sources definition, 3.7.a of ST 2002:2020), and/or have not been produced in accordance with relevant legislation of the country of production (3.39 of this standard) it shall not be placed on the market.



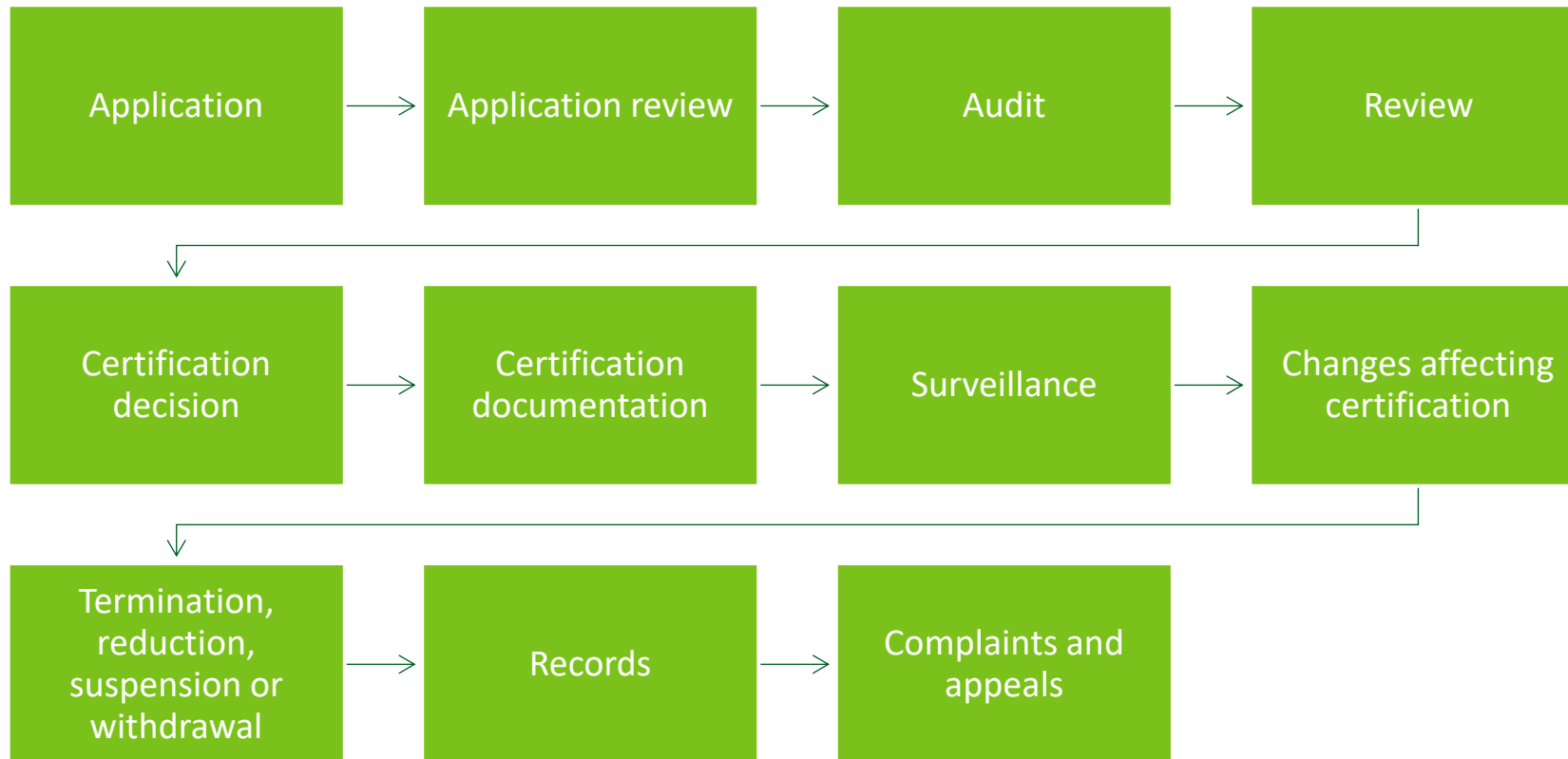
10.4 Where the organisation has received substantiated concerns and/or EUDR substantiated concerns that relevant product(s) not covered by the organisation's PEFC EUDR DDS originate in illegal sources (controversial sources definition, 3.7.a of ST 2002:2020), and/or have not been produced in accordance with relevant legislation of the country of production (3.39, of this standard), it shall not be placed on the market until the concern has been resolved in accordance with chapter 7 of this standard.



5. Certification Process Summary

Process requirements – steps

- Same as PEFC ST 2003:2020 Chapter 7



Organisation Certification Documentation

- Type of certificate (individual, multi-site or producer group)
- PEFC logo with CB's licence number
- **Consistent scope:**
 - PEFC ST 2002 CoC
 - **PEFC ST 2002-1:2024 PEFC EUDR DDS**
 - PEFC ST 2001 Trademarks Rules
 - Applied CoC method
 - **Products according to the PEFC Product Categories**
- Accreditation mark
- **In English, and any other language**, as appropriate
- **Scope will be updated on the PEFC database**



Certification Body Accreditation & Certification

- i. CoC certifications to be carried out by CBs accredited by ABs that are signatories of:
 - **the Multilateral Recognition Arrangement (MLA) for product certification of IAF, or IAFs Regional Accreditation Groups such as EA, IAAC, APAC, SADCA, AFRAC and ARAC**
 - ii. Scope of Accreditation shall be extended to cover: PEFC ST 2001:2020, PEFC ST 2002:2020, **PEFC ST 2002-1:2024**
 - iii. Accreditation certificate shall be available in English and any other language.
-
- No change to PEFC ST 2003 standard. Guidance will be issued on how CBs shall issue certificates, but essentially scope shall include products/product groups under 2002-1 standard, together with species information, claims and methods, and sites/members where relevant for multisites/producer groups.



Recap on the main differences between COC DDS and EUDR DDS

Recap on some of the main differences between COC DDS and EUDR DDS

Information gathering

- New type of data to look for (reference number and/or PEFC-EUDR claim).
- Specific requirements on the data format
- Information linking the product to the geolocation of the production area (harvesting country)

Risk Assessment

- Five indicator tables compared to Three
- Specificity of indicators such as geolocation, harvesting date range, legality, FPIC
- 31 December 2020 Cut-off date
- Addition of EU Substantiated concerns
- EUDR DDS is “backwards compatible” with DDS

Risk Mitigation

- Specific requirement on how to set up adequate and proportionate policies and procedures to mitigate and manage any identified risk.
- Risk mitigation details shall made available to the competent authorities, upon request
- The organisation may conduct second party or third-party audit along the supply chain, in case of suppliers delivering supplies with significant risk.

Substantiated Concern

- Chapter 7: In case of substantiated concerns inform the competent authorities immediately as well as the traders to whom it supplied it to. Specific timeframe to start investigations.



Questions, Comments, Feedback