

SOIL ASSOCIATION CERTIFICATION

GUIDANCE FOR APPLICANTS:

Requirements for sourcing FSC® Controlled Wood

1. What is Forest Stewardship Council® (FSC®) Chain of Custody Certification?

The FSC chain of custody system connects responsible forest management practices with consumers. It provides a consistent, international basis for claims about the sourcing of wood and fibre products. FSC chain of custody certification is a requirement for companies which process, transform or trade FSC certified forest products and wish to make claims about products using the FSC name or label. Please read **IP-COC-001** for further information.

2. What is FSC® Controlled Wood Certification?

FSC® Controlled Wood certification is applicable for organizations applying **FSC-STD-40-004 FSC Standard for Chain of Custody Certification** that wish to include 'controlled material' in the scope of their certificate. Such organisations can apply **FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood** to verify non-FSC certified material for the purpose of producing and selling FSC Controlled Wood and/or FSC Mix products. It is not intended for sourcing material with the FSC Controlled Wood claim from FSC certified organisations.

See FSC Standard **FSC-STD-40-005**, which is available from the FSC Document Centre: <https://ic.fsc.org/en/document-center> or from Soil Association Certification on request.

3. What is controlled material and FSC® Controlled Wood?

Controlled material is **input material supplied without an FSC claim that has been assessed to be in conformity to the requirements of the Standard FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood.**

It is wood which has been controlled to avoid the five categories of unacceptable sources:








FSC Controlled Wood is material or product with the 'FSC Controlled Wood' claim.

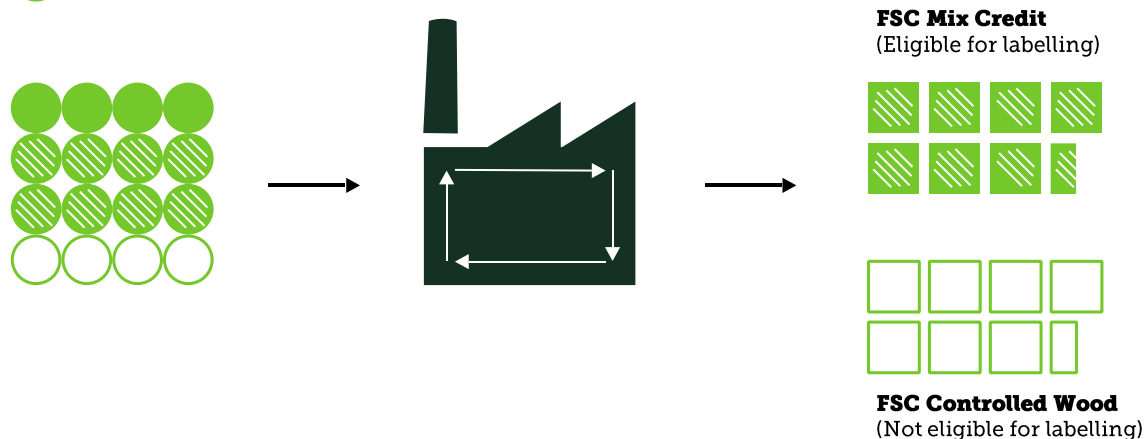
4. What is the purpose of FSC Controlled Wood?

FSC Controlled Wood may be used in an FSC Mix product or sold for the purposes of mixing further along the chain. An example of the use of controlled material in an FSC credit system (full example with calculations can be found in **FSC-STD-40-004 Annex B**).

Inputs

-  Pre-consumer reclaimed paper
-  FSC Mix 70%
-  Controlled material

-  FSC Mix Credit
-  FSC Controlled Wood



5. How can I source FSC Controlled Wood?

Companies can either:

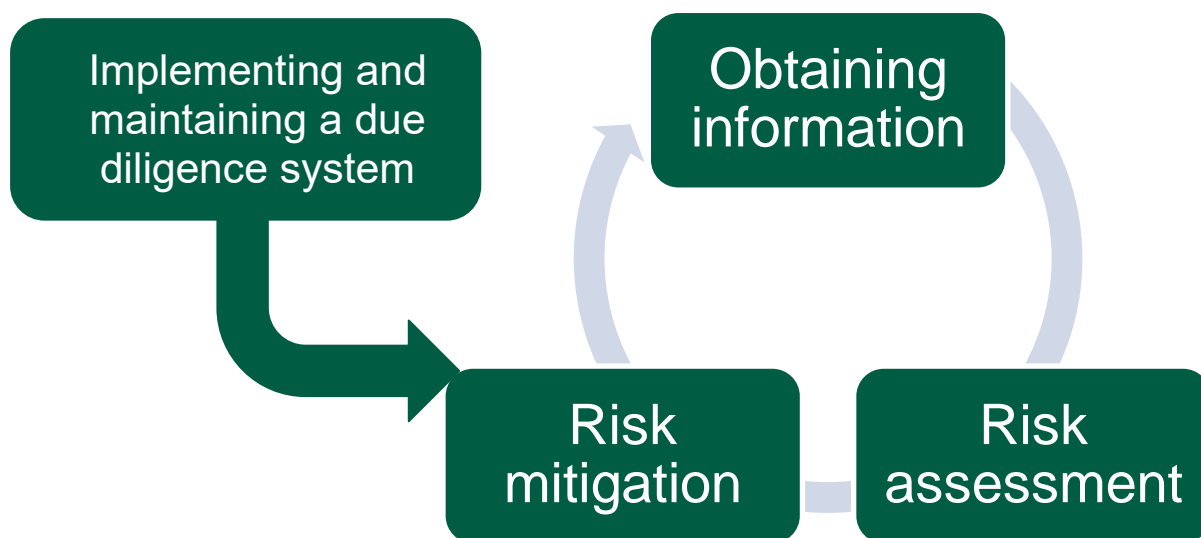
- a)** Source material with the FSC Controlled Wood claim from forests certified to the FSC Controlled Wood Standard (**FSC-STD-30-010**);
- b)** Source material with the FSC Controlled Wood claim from FSC certified organisations with a valid Chain of Custody certificate with FSC Controlled Wood products in the scope; or
- c)** Develop a Due Diligence System (DDS) to verify non-FSC certified material

This guidance is intended for those companies wishing to apply option **c)** above.

6. What is a Due Diligence System?

A Due Diligence System (DDS) is defined in the standard as a system of measures and procedures to minimise the risk of sourcing material from unacceptable sources. A DDS usually contains the following three elements:

- Obtaining information
- Risk assessment
- Risk mitigation



7. What are the main steps and key requirements of the FSC Controlled Wood Standard?

- ✓ To find out where the wood you source comes from (obtaining information);
- ✓ To evaluate the risk that you may source wood in violation with the five unacceptable categories given in the FSC Controlled Wood Standard as well the risk of mixing in the supply chain (risk assessment);
- ✓ To take action to mitigate any risk that you have sourced unacceptable wood (risk mitigation).

Step 1: Obtaining information:

Information is needed on the material itself, as well as the supply chains that the material is sourced through from its origin.

Without this information, the material cannot be traced back to its origin, and the risk that material has come from unacceptable sources cannot be assessed. The information is also needed so that when there is risk present, it may be mitigated.

The company shall obtain information to determine the 'supply area' of origin in order to:

- a) Identify the area with a homogeneous risk designation for each FSC Controlled Wood category in the applicable risk assessment; or
- b) Confirm that material was harvested from FSC certified sources or previously controlled sources (where material was sold with the FSC Controlled Wood claim), but supplied to the organization without an FSC claim

N.B. Information on the supply unit is required if a control measure (e.g. field verification) is relevant to that scale.

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.

Supply unit: Forest with clearly defined boundaries that is managed to a set of forest management objectives. It includes all facilities and areas within or adjacent to these spatial areas that are under legal title or management control of, or operated by or on behalf of, the forest manager for the purpose of contributing to the management objectives.

The organization shall have access to information on its supply chains (including sub-suppliers) to a level that allows it to confirm and document:

- a) The origin of the material
- b) The risk related to the origin and the risk related to mixing with non-eligible inputs in the supply chain (according to Section 3 FSC-STD-40-005)
- c) The mitigation of risk (according to Section 4 FSC-STD-40-005)

Risk Assessment

Risk is considered from the following perspectives:

a) Origin – this involves a risk of sourcing from unacceptable sources, where unacceptable management practices or related activities take place. This risk is assessed for a particular geographical area according to the applicable risk assessment requirements and is provided through an NRA, the CNRA or the organisation's own risk assessment (see risk assessment hierarchy diagram and FSC risk assessment approvals section below).

b) Supply chain through which material is sourced – this risk includes consideration of what is happening to material (which has been harvested in an area of particular risk determination as per **a)** above) in the supply chain(s). This includes the risk that material is mixed with non-eligible inputs or material with a different origin, which would not allow the risk related to origin to be confirmed. This risk is specific to the organisation and additional to **a)** above.



1. National risk assessment (NRA) developed according to FSC-PRO-60-002 V3-0

Shall be used by the organisation if it exists.

2. Centralised national risk assessment (CNRA)

Shall be used if completed for all five Controlled Wood categories where there is no NRA developed according to **FSC-PRO-60-002 V3-0**

3. Extended company risk assessment

May only be conducted for unassessed risk areas where there is no FSC risk assessment available.

There is a template available for ECRA in the FSC CW Standard: Annex G

Fig.1: The hierarchy of risk assessments that may be used for the implementation of the standard.

The highest listed risk assessment that exists for the supply area shall be used (beginning with 1. National Risk Assessment (NRA) developed according to **FSC-PRO-60-002 V3-0**). For the list of approved NRAs, and information about the version of **FSC-PRO-60-002** used for NRA development, see **FSC-PRO-60-002b List of FSC Approved Controlled Wood Documents**. There are templates available for the ECRA as shown in the box to the right.

FSC Risk Assessment Approvals

FSC has a global system of National Risk Assessments (NRAs) to provide a framework that enables you to check if the wood you source carries a risk of being from any of the 5 unacceptable categories. An NRA may show that other categories carry a higher (specified) risk and will provide guidance on control measures that must be implemented to mitigate the risk that there are threats to high conservation values in the area in which you source.

Please use the latest FSC risk assessments (NRA/CNRA) available in the FSC Document Centre: <https://ic.fsc.org/en/document-center>

Type: Controlled Wood Risk Assessment (CW) and you can use 'country' in the search field as per this example:

DOCUMENT CENTRE

Welcome to our document centre – here, you can easily browse and download document normative framework

TYPE:

CW

RESET FILTERS

Type	Status	File Name	Title	Review	Options
CW	approved	Centralized National Risk Assessment for Denmark	Denmark CNRA	N/A	MORE DETAILS >
CW	withdrawn	NRA for Denmark	Denmark *Old* NRA	N/A	MORE DETAILS >

N.B. Organizations may use approved categories of centralized national risk assessments (CNRAs) as they are approved, rather than waiting for all categories to be approved.

Risk Mitigation

In order to efficiently mitigate risk, both perspectives - origin & supply chain - must be considered and risk mitigation measures applied at the proper level of the supply chain.

In practical terms, and from the organization's perspective, a risk assessment is a thorough look at its supply chain to identify situations, processes, etc., that may result in unacceptable or non-eligible sources entering the supply chains. After risk factors are assessed, the organisation evaluates how likely and severe the risk is in terms of its operations (and respective FSC risk assessment), decides what control measures are needed to prevent this from occurring, and then implements them. The auditor will evaluate the risk mitigation programme using the supplementary report **RT-CW-COC-001 Control Measure Verification Report**. See further information about auditing of control measures, including sampling in the certification procedures section below.

Examples of control measures for 'specified risk' for specific risk indicators (RAI – Risk Assessment Indicator as per **FSC-PRO-60-002a FSC National Risk Assessment Framework**).

RAI	Examples of Control Measures
1.1	<ul style="list-style-type: none"> • Land registry shall confirm ownership and validity of property deed. • Tax authorities shall confirm valid tax registration • The business register provides evidence of valid business licenses to operate within the jurisdiction • In areas with land ownership conflicts, consultation with neighbours, local communities and others provides evidence that land tenure rights are well established • Stakeholder consultation provides evidence that the registration of the forest management enterprise has been granted following legally prescribed processes • Stakeholder consultation provides evidence that the legal status of the operation, or rights for conducting the established activities, are not subject to court orders or other legally established decisions to cease operations • The management contract or other agreements with the owner shall indicate clear management rights • Valid business registration documents shall exist • The issuance of legal rights and registration shall be subject to public disclosure prior to commencement of any activities within supply units

Box 4: The Establishment of Control Measures

Indicator assessed as specified risk (in the risk assessment)	2.2 Labour rights are upheld including rights as specified in ILO Fundamental Principles and Rights at Work (FSC-PRO=60-002a FSC National Risk Assessment Framework).
Risk specification (in the risk assessment)	Discrimination of women in employment practises due to a documented salary gap between women and men in equal positions of employment.
Adequate action required	Stakeholder consultation
Control measure with the desired outcome	Stakeholder consultation confirms no financial discrimination of women by suppliers (NOTE: in case it is impossible to confirm that no discrimination exists, another control measure or control measures shall be established and implemented).

KEY REQUIREMENTS OF THE STANDARD:

1. Implementation and maintenance of a due diligence system (DDS)

- Scope (material, suppliers and sub-suppliers, and forest management/ownership)
- Who can develop the DDS
- Access to sites and forests of suppliers and sub-suppliers
- Review and revision of DDS (internal audits and follow up)

2. Obtaining information on material

- Information on material, supply chain and origin
- Must be sufficient for risk assessment and mitigation

3. Risk assessment

- Origin of material (5 FSC Controlled Wood categories)
- Use FSC risk assessment or conduct risk assessment, if no FSC risk assessment is available
- Mixing in the supply chain
- Use of material as FSC Controlled Wood
- Low risk (origin and mixing): O.K.
- Not low risk: Risk mitigation required

4. Risk mitigation

- Implement control measures to mitigate risk present to a low level
- Established by the organization, but may be contained (recommended/mandatory) in FSC risk assessments
- The appropriate control measure(s) will be specific to the situation/risk present
- Not a firm requirement to determine the FMU of origin and conduct field verification

5. Competence, documentation and records

- Management representative to ensure conformity with the standard
- Staff awareness and competence
- Documented procedures
- Maintenance of documents and records

6. Publicly available information

Written summary of the DDS for the certification body, included in the public summary of the certification report on the FSC database (info.fsc.org)

Includes:

- Supply area
- Risk assessment and designations
- Complaints procedure and contact info
- Risk mitigation

7. Stakeholder input and complaints

Documented procedure to handle comments and complaints from stakeholders on the DDS.

8. The certification procedure

8.1. Application:

In order to receive an estimate for the cost of certification, please complete and return the **Controlled Wood DDS Application form** along with the completed COC Application Form.

The Controlled Wood DDS Application form contains several pages as follows:

B2 CW Application

- Complete all white sections of this form. Note that there are examples given showing how to complete the form correctly. The grey sections will be completed by the Soil Association Certification auditor.
- Attach a copy of the Public Summary Due Diligence System - see Annex 1a regarding the minimum contents of a Public Summary DDS. See Annex 1b which provides a template for the DDS public summary which may be used (optional).
- Attach a copy of each extended company risk assessment (ECRA) and include a reference to the applicable FSC risk assessment in the DDS.
- Once the information has been confirmed at your audit this worksheet will be used as a basis for the FSC Controlled Wood Public Summary Report, which will be uploaded to the FSC database on registration of successful

certification to the Controlled Wood Standard. See Annex 2 for further information about this.

B3 Supply Area

- Complete this page with all supply areas that are included in the risk mitigation program.
- If all supply areas are low risk, this page is not applicable.

B4 Supply chain

- Complete this page with all suppliers in the supply chain that are included in the risk mitigation program.
- If all suppliers in the chain are low risk, this page is not applicable.

I Stakeholder Record

- Complete this record for all supply areas including all relevant stakeholder groups (see J Stakeholder Groups)
- This form is designed to be completed after the company stakeholder consultation has been conducted. If the company stakeholder consultation has not yet been concluded, please complete the stakeholder name and contact details as a minimum and send a completed version when available. See section 4.3 for more details about the Soil Association Certification stakeholder consultation.

J Stakeholder Groups

- Use the checklist in J Stakeholder groups to ensure that all the correct stakeholders' groups have been contacted for each supply area.

8.2. Desk review of scope:

Once the application form has been received a desk review of the scope will be conducted by Soil Association Certification to confirm that all the relevant information has been submitted. If the required information is not included, we may request further information before an estimate can be provided. If you are finding it difficult to complete the application or to understand the requirements of the standard, you can request an optional pre-assessment – see section 9.4 below.

8.3. Estimate for certification:

We will send you an estimate of the cost of certification on the basis of the information provided in the application.

The cost of certification to the FSC Controlled Wood standard will be influenced by the following factors:

- Number of risk assessments and risk designations
- Evaluation of FSC Controlled Wood risk mitigation program/control measures – supply chain and origin
- Supply chain complexity and risk
- Number of supply areas
- Stakeholder consultation complexity
- Translation of the public summary report

Once you have confirmed you would like to proceed, we will send you our evaluation contract and fees schedule for you to sign, together with an invoice for

the certification fees. Once signed, and the documents and payment have been received, our auditor will contact you directly to arrange the assessment.

8.4. Pre-assessment audit (PA):

We are happy to arrange an optional pre-assessment visit to your business in order to discuss your particular situation, go over the standard with you, and clarify any doubts you may have about the certification process. At the pre-assessment visit, an auditor will go through the standard with you and can highlight any areas where there are likely to be problems complying with the requirements. A pre-assessment report will be prepared by the auditor and will be provided to you to aid your preparation for the main assessment.

8.5. Stakeholder consultation by Soil Association Certification:

It is an FSC requirement that Soil Association Certification conducts a stakeholder consultation for the first evaluation and subsequent re-evaluations, as well as where material is sourced from unassessed or specified risk areas according to the applicable FSC risk assessment. The key stages of the Soil Association stakeholder consultation are to:

- Identify and invite directly affected stakeholders using information provided in the application form as a basis (see section 4.1 Application: I Stakeholder record and J Stakeholder groups). **N.B.** If it is culturally appropriate to do so, the preferred method to invite stakeholders to participate in the consultation will be via e-mail.
- Provide a public notification about the consultation process (including dates and activities) e.g. announcement via CB website, notice via local media or customary notice board.
- Provide participating stakeholders with access to information as required in Annex 1 at least **six weeks** prior to the main assessment visit.
- Soil Association Certification will use culturally appropriate means of invitation, notification and consultation e.g. e-mail, letter, phone call, face-to-face meeting.

The purpose of the Soil Association Certification stakeholder consultation is to verify conformance with the applicable requirements of the FSC Controlled Wood standard. It does not replace the stakeholder consultation that is carried out by the applicant but may be used as a means to verify the adequacy of the applicant's consultation.

- See Annex 2 regarding the requirements for public reporting of the certification body stakeholder consultation.

8.6. Main assessment visit (MA):

During a main assessment, the auditor will carry out the evaluation using our Chain of Custody Report spreadsheet and will discuss any identified non-compliances with you at the end of the audit.

Evaluation of Risk Mitigation/Control Measures: If there is a risk of mixing in the supply chain or if the supply area of origin can't be identified as low risk then risk

mitigation evaluation is required. During this audit, the adequacy of control measures is evaluated by the auditor by including a sample of each type of control measure for each type of risk identified in the DDS.

It may be necessary for the auditor to evaluate implementation of the DDS with on-site field auditing of suppliers in the supply chain or at the forest level. The necessity for field audit will depend on the control measures used by the company as described and justified in the company DDS. Please ensure that control measures are compared with the example control measures provided in Annex E FSC-STD-40-005, especially in relation to inclusion of field-based evaluation. Control measures that are not considered to be similar in rigor may be rejected at the application stage. The sampling of suppliers will be determined during the 'desk review of scope' and included in the estimate letter - see 4.2 above.

8.7. Certification Decision:

We will then make our certification decision on the basis of the auditor's report.

We will consider whether any non-compliances and corrective action requests that have been identified are graded as **major** or **minor**. Please see **IP-COC-001** for details on classification of corrective action requests (CAR's). Also see Annex 3: Examples of Major Non-Conformities for Evaluations of FSC Controlled Wood.

Once the decision has been made:

- If there are no CARs, we will issue a certificate immediately
- If there are only minor CARs, we will issue a certificate on the basis that you agree to take appropriate actions to come into full compliance within a specified time frame
- If there are pre-conditions/major CARs, we will not issue a certificate until after you have taken appropriate actions and we have agreed that you comply fully with the relevant part of the standard

A certificate of registration will be issued, usually valid for five years conditional upon successful surveillance.

8.8. Restrictions on FSC Controlled Wood claims:

Note that the options for promoting your FSC Controlled Wood certification are limited. It is not permitted to use FSC Controlled Wood claims for public promotion, nor on-product labels.

Instead, what you may do is tell other businesses about your FSC Controlled Wood Chain of Custody certification using business-to-business (B2B) communication. In addition, all FSC Controlled Wood Chain of Custody certificates can be found in the FSC database.

9. After you are certified

9.1. Surveillance:

The first Surveillance (S1) visit usually takes place 6 months after certification. Thereafter, surveillance visits will take place at least annually and are usually arranged well in advance. The surveillance visit is very similar to the initial evaluation visit. We also reserve the right to make unannounced surveillance visits.

9.2. Regular review of DDS:

Companies are expected to review and, if necessary, revise their DDS at least annually and whenever changes occur that affect the relevance, effectiveness or adequacy of the DDS. The annual review should be conducted by the company before the annual surveillance.

9.3. Changes to the scope of the DDS between audits:

If there are significant changes to the DDS including new risk assessments or risk assessments extended to new supply areas, changes to the risk in the supply chain or significant changes to the risk profile of the supply area (origin), significant changes to the control measures, Soil Association Certification need to be informed and a change of scope will be considered. If an audit is required for an expansion of scope it will be charged according to the contract clause for additional days. **N.B.** It is an FSC requirement that new or updated risk assessments are uploaded to the FSC database within seven business days of approval by the certification body.

9.4. Soil Association Certification and Assurance Services International:

The Soil Association Certification is accredited by Assurance Services International (ASI). ASI makes sure that our procedures meet the FSC standards and monitors us each year to ensure we are implementing our procedures properly.

9.5. Complaints:

If for any reason you should wish to lodge a complaint, please contact us. We will try to resolve your complaint in discussion with you, but if we are unable to do so, we operate an independent complaint resolution procedure. We will be pleased to provide you with an explanation of these procedures.

If you are still not satisfied with our performance, you have the right to lodge a formal complaint with the following:

Please contact:

ASI - Assurance Services International GmbH

Phone : + 49 (228) 227 237 0

E-mail: asi-info@asi-assurance.org

Website: asi-assurance.org

Soil Association Certification - Forestry

Spear House
51 Victoria Street
Bristol
BS1 6AD
United Kingdom

Telephone: +44 (0) 117 914 2435

Email: forestry@soilassociation.org

Annex 1a: Contents of Summary DDS (section 6 of FSC-STD-40-005 v3-1)

See document 'Annex 1b' (IP-CW-COC-001 A1b) which provides a template for the Public Summary DDS which may be used (optional).

6. Publicly available information

6.1. The organisation shall provide a written summary of its DDS to the certification body. The written summary shall include the following information:

- a) A description of the supply area(s) and respective risk designation(s);

NOTE: The description should allow the identification of the area with a homogeneous risk designation in the applicable risk assessment for each Controlled Wood category.

- b) Reference to the applicable FSC risk assessment
- c) The organization's own risk assessment (excluding confidential information)
- d) The procedure for filing complaints
- e) Contact information of the person or position responsible for addressing complaints

NOTE 1: This information will be included in the public summary of the certification report by the certification body on the FSC database.

NOTE 2: The summary of the DDS is not required to be in one of the official languages of FSC.

6.2 For material sourced from areas not designated as low risk for the origin of material, the written summary of the DDS shall also include:

- a) The control measures implemented by the organization, by risk assessment indicator¹
- b) The organization's summary of the consultation process(es) performed according to Annex B, if applicable
- c) Information on the engagement of one or more experts in the development of control measures, if applicable

NOTE: For individual experts, this includes the names of the experts, their qualifications, their license/registration number (if applicable) and the scope of their services. For publicly available expertise, the specific sources of information shall be cited.

¹ Provided in *FSC-PRO-60-002a FSC National Risk Assessment Framework* (for NRAs or extended risk assessment) or Annex A (for 'old NRAs' or simplified risk assessment).

- d) A summary of the organization's findings from field verification undertaken as a control measure, if applicable, and steps taken by the organisation to address identified non-conformities where they occurred, unless confidential. The organization shall provide a justification for the exclusion of confidential information.

NOTE: The confidential nature of the information may be determined by the legislation (e.g. GDPR) that the organisation must be in compliance with. Commercially sensitive information and the names of individual landholders may be treated as confidential.

Annex 2. Minimum Contents of Public Summary Controlled Wood Report (extract taken from the FSC standard for Chain of Custody Evaluations)

The certification body shall publish a certification summary for the Controlled Wood evaluation on the FSC database upon registration of the certification status.

The certification summary shall include at minimum:

- a) Description of the DDS including supplier structure for each participating site:
 - i. exact number of suppliers and approximate or exact number of sub-suppliers²
 - ii. supplier type: e.g. primary, secondary
 - iii. average length of the non-FSC-certified supply chain(s)
 - iv. risk of mixing with non-eligible inputs
- b) Information made publicly available by the organisation or references to such (according to Section 6 of FSC-STD-40-005 V3-1 – see Annex 1 above) - this information shall be available for the period of validity of the certificate
- c) Evaluation of justification for excluding confidential information provided by the organization (according to Clause 6.2 (d) in FSC-STD-40-005 V3-1)
- d) Timeline and circumstances of an extension for the period during which the organization shall adapt the DDS to approved FSC risk assessments, where applicable
- e) Information about who has developed the DDS or elements of it including whether the DDS was developed by an external party
- f) Brief description of the system developed for the evaluation of the DDS according to Clause 6.2
- g) Brief summary of findings from field verification(s) (including audits at the forest level and on-site verification of suppliers in the supply chain), with justification for the sampling rate applied in any type of field verification of the DDS
- h) Summary of stakeholder consultation conducted by the certification body including:
 - i. Geographical area(s) for which stakeholder consultation was conducted (e.g. geo-reference data, state, province, supply units)
 - ii. List of stakeholders invited by the certification body to participate in the consultation (identified per stakeholder group)
 - iii. Summary of the stakeholder comments received - comments shall only be published with prior consent from the consulted stakeholder and not associated with stakeholder names
 - iv. Brief description of how the certification body has taken stakeholder comments into account

² Suppliers and sub-suppliers are defined in FSC-STD-40-005 V3-1 EN *Requirements for Sourcing FSC Controlled Wood*.

- i) A list of all non-conformities that the organisation is required to correct in order to maintain its certification, including the time period within which corrective actions shall be made

When the certification body approves a new or updated risk assessment conducted by the organisation, the certification summary shall be updated with the risk assessment within seven business days of approval.

The certification summary shall be made available in English or Spanish and at least one of the official languages of the country in which the supply area is located, or the most widely spoken language of the indigenous people in the supply area, where material is sourced from specified risk areas.

Annex 3. Examples of major non-conformities for evaluations of FSC Controlled Wood (informative guidance)

Examples of major non-conformities to the requirements of FSC-STD-40-005 include:

- a) Lack of an effective due diligence system
- b) Failure to legitimately apply the due diligence system to forest resources owned or managed by the organisation
- c) Failure of the organisation to ensure that its suppliers have taken corrective action(s) determined by the organization to ensure the organisation's conformity to the standard FSC-STD-40-005
- d) Absence of independent information that demonstrates the origin of material
- e) The use of low risk designations that differ from those in approved national risk assessments
- f) Failure of the organization to demonstrate that its risk assessment has been conducted in accordance with the applicable requirements
- g) Evidence that the organization has manipulated information used in a risk assessment in order to support a low risk designation

NOTE: This includes consideration of the feedback received from stakeholders.

- h) Use of material originating from unassessed areas without the certification body's approval of the organisation's risk assessment
- i) Failure to establish and implement adequate control measures
- j) Absence of, or failure to implement, a complaint procedure
- k) Failure to assess and mitigate the risk related to mixing material with non-eligible inputs in the non-certified supply chain
- l) Failure to provide information required to be publicly available.