

Report: ASI Assessment of the Forest Stewardship Council's (FSC) Alignment with the EU Deforestation Regulation (EUDR) Guidance Document

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List of Abbreviations

| | |
|-------|---|
| AB | Accreditation Body |
| ADV | Advice Note |
| ASI | ASI Assurance Services International |
| CAB | Conformity Assessment Body |
| CFM | Controlled Forest Management |
| CH | Certificate Holder |
| CIP | Continuous Improvement Procedure |
| COC | Chain of Custody |
| CW | Controlled Wood |
| DAkkS | Deutsche Akkreditierungsstelle [German National Accreditation Body] |
| DDS | Due Diligence System |
| DRP | Dispute Resolution Procedure |
| EA | European co-operation for Accreditation |
| EUDR | EU regulation on deforestation-free products |
| FM | Forest Management |
| FSC | Forest Stewardship Council |
| FSS | Forest Stewardship Standard |
| HS | Harmonized System |
| IGI | International Generic Indicators |
| INT | Interpretation |
| ISO | International Organization for Standardization |
| MD | Mandatory Document |
| MU | Management Unit |
| P&C | Principles & Criteria |
| POL | Policy |
| PRO | Procedure |
| REG | Regulatory |
| RM | Regulatory Module |
| SDG | Standard Development Group |
| SLIMF | Small and Low Intensity Management Forests |
| STD | Standard |
| UKAS | United Kingdom Accreditation Body |

About the assessment

[ASI – Assurance Services International](#) – is an assurance partner for leading worldwide voluntary sustainability standards and initiatives. We conduct assessments of ISO standards and scheme-specific requirements that are aligned with common social and environmental standards such as SA 8000, ILO Core Conventions, UNGPs for Business and Human Rights, and environmental and occupational health and safety management systems. We also provide other complimentary assurance services, such as advisory services, integrity risk management and training.

The Forest Stewardship Council (hereinafter referred-to as FSC) is a global, not-for-profit, non governmental organization dedicated to the promotion of environmentally appropriate, socially beneficial, and economically viable management of the world's forests. FSC develops sustainability standards that govern the production, processing, and trade of its certified commodities, namely wood and wood based products, such as paper. The FSC certifies not only timber products but also a variety of Non-Timber Forest Products (NTFPs). These include natural rubber, cork, bamboo and other sustainable products.

FSC engaged ASI to independently assess its alignment with the criteria outlined in the EU Deforestation Regulation (EUDR) [guidance document](#). This assessment specifically focuses on wood and rubber commodities, which fall under the EUDR.

It also authorizes independent third-party certification bodies to verify that Certificate Holders (CHs) conform with these standards through audits. To conduct this benchmarking assessment, ASI performed an independent review of several key areas:

- **scheme governance:** reviewed relevant policies and information applicable to FSC's global operations, including all subsidiary offices and FSC Network Partners¹.
- **sustainability standards and assessment guidance:** covered standards and guidance applicable to all actors across FSC's global supply chains, from (forest) management units producing raw materials to organizations involved in trading, processing, and selling final products, as well as service providers and subcontractors throughout the supply chain.
- **assurance system:** evaluated the rules for certification bodies and auditors conducting third-party verification, as well as FSC's oversight management system.

The findings from this review were benchmarked against the requirements specified in the EUDR guidance document. The assessment was conducted using publicly available information, supplemented by internal data provided by FSC, including insights from their internal assessments and management standards. Interviews with relevant FSC staff also provided additional context. For a comprehensive list of the publicly available documents reviewed in this study, please refer to the reference section. This benchmarking exercise followed the guidance provided in the [ISEAL Sustainability Benchmarking Good Practice Guide](#), with the aim to ensure a consistent and structured evaluation process.

¹ FSC Network Partners are legally independent FSC partner organizations that promote the responsible management of the world's forests on behalf of FSC. Network Partners have a governance structure that mirrors that of FSC International: they have a membership in three chambers that elects a board of directors with balanced representation of environmental, social, and economic stakeholders; and they have their own statutes which may involve certain legal, operational, and governance obligations that differ from country to country. Network Partners represent FSC at the national level.

Disclaimer: The benchmarking assessment and report provided reflect ASI's experience and interpretation of the EUDR guidance document. This report aims to facilitate understanding of how the FSC system aligns with EUDR, but does not guarantee compliance. The European Commission retains final authority on the interpretation of EUDR, while Competent Authorities in different EU Member States are responsible for enforcing the EUDR and monitoring compliance

Executive summary

Background

The [EU Deforestation Regulation \(EUDR\)](#) came into effect in June 2023. Large and medium enterprises must comply by 30 December 2025, while micro and small enterprises have until 30 June 2026 to demonstrate compliance.

Per article 10 of the EUDR, operators must carry out risk assessments to establish whether there is a risk that the relevant products are non-compliant. Relevantly, article 10(2)(n) specifies that a risk assessment shall consider “*complementary information on compliance ... which may include information supplied by certification or other third-party verified schemes ... provided this information meets the requirements outlined in Article 9*”. Article 9 of the EUDR details the essential information that must be collected and documented, including geolocation information, the date or time range of production, and other relevant details.

To facilitate the harmonized implementation of the EUDR, the European Commission issued a [guidance document](#) on 13 November 2024, updated on 15 April 2025, in accordance with Article 15(5) of the EUDR. Chapter 10 of the Guidance Document advises that if an operator wishes to use information supplied by a certification scheme in a risk assessment as supporting evidence that the products are legal and deforestation-free, the operator should first determine whether the certification scheme's standards are “*in accordance with the relevant provisions of the EUDR*”.

Chapter 10, subheading (a), paragraph 3 of the EU Guidance Document specifies that certification and third-party verification schemes can be assessed according to “three main elements”, being:

- **Element 1:** ‘The relevant standards’ (“*i.e. operating requirement, scope, procedures, policies for companies adhering to these schemes*”);
- **Element 2:** ‘The implementation by schemes’ (“*i.e. the extent to which the standards are implemented, including by deploying the necessary measures to ensure compliance also via audits*”);
- **Element 3:** ‘Governance features’ (“*credibility assessment of the schemes such as transparency, assurance processes, oversight etc.*”)

Under each of the above three main elements, the EUDR Guidance Document sets out a list of matters that operators “*should*” consider (hereon referred to in this report as “sub-elements”).

ASI's assessment

ASI conducted a comprehensive benchmarking assessment of the [Forest Stewardship Council \(FSC\)](#) and its normative framework, <https://give.rainforest-alliance.org/> against the three main elements, and their respective sub-elements, Chapter 10 of the EUDR guidance document. ASI's assessment revealed that FSC exhibits strong alignment with these elements across its governance, standards, and operational practices.

FSC has already implemented several modifications to its scheme documentation, and has aligned with EUDR in terms of terminology, definitions and other requirements. In addition to system wide changes, FSC developed the voluntary add-on [FSC Regulatory Module](#) which sets the framework and requirements to:

- introduce a due diligence system to support EUDR compliance, including information collection, risk assessment and risk mitigation,
- gather and transmit precise information on the origin of products, including geolocation and time of production, and
- ensure that only deforestation-free material enters the FSC chain of custody.

Together, the system wide changes and the add-on FSC Regulatory Module mirror the structure of the EUDR and translate the specific obligations of the EUDR into operational requirements for FSC CHs. This tool is designed to support FSC CHs in demonstrating their compliance with the EUDR. In addition to the assessment of the FSC normative framework, ASI also evaluated to which extent the FSC Regulatory Module meets the obligations of the EUDR.

In this assessment report, ASI outlines identified gaps and areas for improvement against six of the sub-elements listed in Chapter 10 of the EUDR guidance document. Some room for further alignment of the core FSC certification system was identified, e.g. for collection of geolocation and production time data. However, most gaps are temporary as they result from the still ongoing transition of Forest Stewardship Standards for countries (FSS for countries) to the latest version of the FSC Principles & Criteria V5.3 or ongoing transition process of FSC National Risk Assessments to the revised FSC Risk Assessment Framework, resulting in a slightly lower degree of alignment to EUDR in the few remaining countries that have not been transitioned to the new versions. These gaps get smaller with time because new FSS and risk assessments are being developed and published ongoingly. Furthermore, the recently published EU “List of countries which are considered to present low or high risk” names only 4 high risk countries and thereby indirectly reveals how robust and credible the FSC's risk assessments are.

The assessment report underlines that all identified gaps are attributable to the core FSC certification. Instead, using the FSC Regulatory Module will bring certificate holders in full alignment with EUDR as it is outlined below. Figure 1 summarizes FSC's alignment with the criteria laid out in the EUDR guidance document: In column “Alignment Status” for FSC core certification (without FSC Regulatory Module) and in column “Alignment Status REG” where the FSC Regulatory Module is applied. It can be noted that for 4 of the 5 criteria with a “Mostly aligned” status ASI concludes that the core FSC system will be “Fully aligned”, once the transition of the Forest Stewardship Standards for countries (by mid 2026) and the National Risk Assessments (by end of 2027) has been completed.

NOTE: The numbering assigned to each criterion is not from the EUDR guidance document but is provided by ASI to help readers reference key parts of the document.

| Categories | Criterion No ² | Alignment Status ³ | Alignment Status REG ⁴ |
|---|---------------------------|-------------------------------|-----------------------------------|
| 1 The relevant standards: i.e. operating requirement, scope, procedures, policies for companies adhering to these schemes. | 1.1 | ● ● ● ● | ● ● ● ● |
| | 1.2 | ● ● ● ● | ● ● ● ● |
| | 1.3 | ● ● ● ● | ● ● ● ● |
| | 1.4 | ● ● ● ● | ● ● ● ● |
| | 1.5 | ● ● ● ● | ● ● ● ● |
| | 1.6 | ● ● ● ● | ● ● ● ● |
| | 1.7 | ● ● ● ● | ● ● ● ● |
| 2 The implementation by schemes: i.e. the extent to which the standards are implemented, including by deploying the necessary measures to ensure compliance also via audits. | 2.1 | ● ● ● ● | ● ● ● ● |
| | 2.2 | ● ● ● ● | ● ● ● ● |
| | 2.3 | ● ● ● ● | ● ● ● ● |
| | 2.4 | ● ● ● ● | ● ● ● ● |
| | 2.5 | ● ● ● ● | ● ● ● ● |
| | 2.6 | ● ● ● ● | ● ● ● ● |
| | 2.7 | ● ● ● ● | ● ● ● ● |
| | 2.8 | ● ● ● ● | ● ● ● ● |
| 3 Governance features: i.e. credibility assessment of schemes such as transparency, assurance processes, oversight etc. | 3.1 | ● ● ● ● | ● ● ● ● |
| | 3.2 | ● ● ● ● | ● ● ● ● |
| | 3.3 | ● ● ● ● | ● ● ● ● |
| | 3.4 | ● ● ● ● | ● ● ● ● |
| | 3.5 | ● ● ● ● | ● ● ● ● |
| | 3.6 | ● ● ● ● | ● ● ● ● |

Legend:

- Fully aligned
- Mostly aligned
- Partly aligned
- Not aligned
- Fully aligned when transition complete

Figure 1: Summary of FSC's alignment with the EUDR guidance document

² For detailed descriptions of each criterion, please refer to Table 1 below.

³ This alignment status is a summary of the assessment results for all elements under a specific criterion, weighted based on ASI's interpretation of their relative importance.

For criteria 1.2, 1.3, 1.5 and 1.7 ASI concludes that the core FSC system will be "Fully aligned", once the transition of the Forest Stewardship Standards for countries and the National Risk Assessments has been completed.

⁴ This alignment status is a weighted summary of the assessment results for all elements under a specific criterion, under consideration of the FSC Regulatory Module.

Comprehensive assessment findings

This chapter provides a comprehensive assessment of FSC's alignment with the criteria laid out by the EUDR guidance document, detailing areas of alignment supported by evidence, as well as identifying gaps and areas for improvement. Major areas of misalignment are highlighted using colour code to draw FSC's attention to critical issues. For gaps resulting in an overall assessment result for specific criteria, ASI has provided recommendations for FSC 's consideration.





Legend

- Fully aligned FSC's normative documents and practices meet all requirements of the criterion in the EUDR guidance document
- Mostly aligned FSC's normative documents and/or practices are mostly aligned the criterion in the EUDR guidance document
- Partly aligned FSC's normative documents and/or practices are somewhat aligned with the criterion in the EUDR guidance document
- Not aligned FSC's normative documents and practices are not aligned with the criterion in the EUDR guidance document

A number of modifications were made by FSC to align its system with the EUDR. ASI assessed and lists both the original system elements before modifications, gaps identified and FSC's system alignment to close these gaps as well as a final conclusion whether or not EUDR requirements are fully met by the revised and amended FSC system. ASI also considered the new FSC Regulatory Module and provided a conclusion on how the new tool is aligned with the EUDR.

Table 1 below presents a comprehensive assessment of FSC system's alignment with the criteria laid out in the EUDR guidance document. This table is divided in 3 parts (1-a: The relevant standards / 1-b: The implementation by schemes / 1-c: On the governance of schemes) and includes each criterion from the guidance, an overview of the alignment result, and ASI's breakdown and interpretation of these criteria, along with detailed descriptions of the findings.

FSC's alignment with the EUDR guidance document: The relevant standards (Table 1-a)

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
|-----|--|--|--|--|
| 1.1 | validity, authenticity, and inclusion within the scope of certification or third-party verification of the association of the certificate for a relevant commodity or product, |   |   | <p>a) validity: FSC meets the validity criterion by issuing certificates that are valid for five years with the validity clearly stated on each certificate. This information can be verified through FSC's publicly accessible CH database.</p> <p>b) authenticity: FSC has established certification and auditing rules⁵ that govern the third-party verification process and the issuance of certificates. FSC's system requires Conformity Assessment Bodies (CABs) to undergo a thorough assessment, demonstrating measures to avoid conflicts of interest and ensure independence in their decision-making. This oversight mechanism is provided by ASI Assurance Services International (hereinafter referred to as ASI). ASI has an oversight program to monitor CAB performance, ensuring audit quality and the authenticity of certificates. For Accreditation of CABs based within the European Economic Area (EEA) and UK, ASI has established partnerships with National Accreditation Bodies. With those NABs, accreditation of CABs is realized through the ASI Two Tier Assurance Program. For Accreditation of CABs based outside the EEA and UK, ASI North America is responsible for accreditation of CABs. The list of authorized CABs is publicly available on ASI's website. The CABs listed therein have been approved by ASI for certification against FSC standards. For CABs that have transitioned to the ASI Two Tier Assurance Program, the accreditation code of the participating Accreditation Body is shown in addition to the ASI code.</p> |

















⁵ All elements of the FSC Normative Framework are publicly available at the [FSC Document Centre](#):

<[FSC-STD-20-001 General requirements for certification bodies Standard](#)>

< [FSC-STD-20-007 Specific Requirements for Certification Bodies - Forest Management](#)>

<[FSC-STD-20-011 Specific Requirements for Certification Bodies - Chain of Custody Standard](#)>

<[FSC-STD-20-012 Controlled Forest Management Evaluations Standard](#)>

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
|-----|---|---|---|--|
| | |     |     | c) scope inclusion: FSC's certification rules, especially < FSC-STD-20-001 General Requirements for FSC Accredited Certification Bodies> mandates that certificates issued by the CABs clearly state the scope of certification covered, including the products. The < FSC-STD-40-004a FSC Product Classification > provides the product type nomenclatures and codes that CoC certificate holders shall use to classify their FSC product groups. To provide guidance to CHs the organization aiming to align the FSC Product Classification with the HS Nomenclature as part of the implementation of < FSC-STD-01-004 FSC Regulatory Module >, FSC has published a guidance document < FSC-GUI-40-004a-01 FSC Product Classification & Harmonized System Alignment > . |
| 1.2 | inclusion and compliance with relevant legal requirements to the relevant extent, such as the alignment with the definition of deforestation-free and the cut-off date of 31 December |     |     | <p>According to Article 2 of EUDR the term deforestation-free means:</p> <p>“(a) that the relevant products contain, have been fed with or have been made using, relevant commodities that were produced on land that has not been subject to deforestation after 31 December, 2020; and</p> <p>(b) in the case of relevant products that contain or have been made using wood, that the wood has been harvested from the forest without inducing forest degradation after 31 December, 2020;”</p> <p>Articles 2 and 3 of the EUDR outline the legal requirements concerning environmental and social aspects. Relevant legal requirement as defined in the EUDR encompasses:</p> <p>“(a) land use rights;</p> <p>(b) environmental protection;</p> <p>(c) forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting;</p> |

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
|---|--|------------------|----------------------|--|
| | 2020, as stipulated in Articles 2 and 3 of the EUDR, | | | <p>(d) third parties' rights;</p> <p>(e) labour rights;</p> <p>(f) human rights protected under international law;</p> <p>(g) the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples;</p> <p>(h) tax, anti-corruption, trade and customs regulations."</p> <p>FSC demonstrates inclusion of these requirements through the following efforts:</p> <p>a) Deforestation-free & cut-off date of 31 December 2020:</p> <p>FSC has not included a definition of the term "deforestation" in the FSC Glossary of Terms but has established clear rules for conversion. The FSC-STD-01-001, FSC Principles and Criteria mandates for FM CHs that,</p> <ul style="list-style-type: none"> • "the Organization shall not convert natural forest or High Conservation Value areas to plantations or to non-forest land use, nor transform plantations on sites directly converted from natural forest to non-forest land use [...]"⁶ |

⁶ Exemptions are defined for situations where the conversion:

- a) affects a very limited portion of the Management Unit, and
- b) will produce clear, substantial, additional, secure long-term conservation and social benefits in the Management Unit, and
- c) does not damage or threaten High Conservation Values, nor any sites or resources necessary to maintain or enhance those High Conservation Values.

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
|---|--------------------------|------------------|----------------------|--|
| | | | | <ul style="list-style-type: none"> “Management Units containing plantations that were established on areas converted from natural forest between 1 December 1994 and 31 December 2020 shall not qualify for certification [...]”⁷ <p>For any conversion occurring post 31 December 2020, the <FSC-POL-01-007 FSC Policy to Address Conversion> applies. This policy clarifies that</p> <ul style="list-style-type: none"> “any conversion after 31 December 2020 is generally considered unacceptable by FSC.”⁸ <p>FSC defines conversion as “A lasting change of natural forest cover or High Conservation Value areas, induced by human activity. This may be characterized by significant loss of species diversity, habitat diversity, structural complexity, ecosystem functionality or livelihoods and cultural values. The definition of conversion covers gradual forest degradation as well as rapid forest transformation.”</p> <p>The EUDR defines deforestation as “the conversion of “forest” to agricultural use, whether human-induced or not”. Forest is defined as “land spanning more than 0,5 hectares with trees higher than 5</p> |

⁷ Exemptions are defined for situations where:

- a) the conversion affected a very limited portion of the Management Unit and is producing clear, substantial, additional, secure long term conservation benefits in the Management Unit, or
- b) The Organization which was directly or indirectly involved in the conversion demonstrates restitution of all social harms and proportionate remedy of environmental harms as specified in the applicable FSC Remedy Framework, or
- c) The Organization which was not involved in conversion but has acquired Management Units where conversion has taken place demonstrates restitution of priority social harms and partial remedy of environmental harms as specified in the applicable FSC Remedy Framework

⁸ FSC accepts minimal conversion of natural forests that:

- a. Affects a very limited portion of the management unit, and
- b. Will produce long-term conservation and social benefits in the management unit, and
- c. Does not threaten High Conservation Values, nor any sites or resources necessary to maintain or enhance those High Conservation Values.

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
|---|--------------------------|------------------|----------------------|---|
| | | | | <p>metres and a canopy cover of more than 10 %, or trees able to reach those thresholds in situ, excluding land that is predominantly under agricultural or urban land use”.</p> <p>FSC’s definition of “forests”, namely “a tract of land dominated by trees” does not fully match the EUDR definition, as it does not contain a minimum size. On the other hand, it is on first sight less inclusive than the EUDR definition, which considers already a canopy coverage of > 10% as forest. However, the FSC Glossary explicitly recognizes also other wooded ecosystems as forests, including woodland and savannah, both typically characterized as open forests. In this, FSC is well aligned with EUDR.</p> <p>FSC prohibits conversion of natural forests, that exhibit “many of the principal characteristics and key elements of native ecosystems, such as complexity, structure and biological diversity, including soil characteristics, flora and fauna, in which all or almost all the trees are native species, not classified as plantations.”⁹</p> <p>Hence, FSC’s original requirements towards conversion, as included in the FSC Principles and Criteria, V5.3, differ slightly from those stipulated in the EUDR. FSC’s narrower approach on conversion could result in various cases where conversions are not recognized as deforestation by FSC but are considered so under EUDR as indicated by the following examples:</p> |

⁹ According to FSC’s definition, ‘Natural forest’ includes the following categories:

Forest affected by harvesting or other disturbances, in which trees are being or have been regenerated by a combination of natural and artificial regeneration with species typical of natural forests in that site, and where many of the above-ground and below-ground characteristics of the natural forest are still present. In boreal and north temperate forests which are naturally composed of only one or few tree species, a combination of natural and artificial regeneration to regenerate forest of the same native species, with most of the principal characteristics and key elements of native ecosystems of that site, is not by itself considered as conversion to plantations.

Natural forests which are maintained by traditional silvicultural practices including natural or assisted natural regeneration.

Well-developed secondary or colonizing forest of native species which has regenerated in non-forest areas.

The definition of ‘natural forest’ may include areas described as wooded ecosystems, woodland and savanna.

Natural forest does not include land that is not dominated by trees, was previously not forest, and that does not yet contain many of the characteristics and elements of native ecosystems. Young regeneration may be considered as natural forest after some years of ecological progression.

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
|---|--------------------------|------------------|----------------------|--|
| | | | | <ul style="list-style-type: none"> the conversion of naturally regenerated trees of introduced species into plantation forests or into other wooded land lasting transformation of plantations not on sites directly converted from natural forest to non-forest land use. non-human induced deforestation Transformation of plantations to rubber plantations Besides, the FSC P&C provide some flexibility for minor cases of conversion. <p>To address this gap, FSC has published the binding <ADVICE-20-007-24 Deforestation-free products from FSC certified management units>, regulating that FSC-certified organizations shall not sell forest products resulting from conversion activities [as defined by EUDR] as FSC certified materials. This Advice Note applies to all organizations holding Forest Management Certification, including Organizations certified against <FSC-STD-30-010 V3-0 Controlled Forest Management>, and certification bodies accredited for Forest Management Certification.</p> <p>Additionally, FSC has provided a series of new interpretations (INT-STD-01-004_01, INT-STD-01-004_02, INT-STD-01-004_04 and INT-STD-01-004_05), to explain definitions of FSC and EUDR and how they align with each other (such as definitions of conversion and degradation).</p> <p>Therefore, the implemented alignment does ensure that all forest products sourced from FSC certified management units are deforestation-free.</p> <p>For Certificate Holders in the supply chain (Chain of Custody, hereinafter referred to as COC) the <FSC-STD-40-004 FSC standard for Chain of Custody Certification> applies. Organizations sourcing non-FSC-certified virgin material for use in FSC product groups as controlled material shall conform to the <FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood Standard> which define five FSC controlled wood categories of unacceptable sources (referred to as controlled wood categories) are:</p> <ol style="list-style-type: none"> 1) Illegally harvested wood; |

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
|---|--------------------------|------------------|----------------------|---|
| | | | | <p>2) Wood harvested in violation of traditional and human rights;</p> <p>3) Wood from forests in which high conservation values are threatened by management activities;</p> <p>4) Wood from forests being converted to plantations or non-forest use; and</p> <p>5) Wood from forests in which genetically modified trees are planted.</p> <p>Organizations must use the applicable FSC National Risk Assessment in its due diligence process. The elaboration of National Risk Assessments must follow the <FSC-PRO-60-006b FSC Risk Assessment Framework Procedure>, which is a set of 64 risk indicators. Both the indicators and the terms and definitions of this new normative document have been aligned to EUDR.</p> <p>The currently available FSC National Risks Assessments (NRA) are based on the previous version (<FSC-PRO-60-002a FSC National Risk Assessment Framework>) and are currently in the process of transition. In the publicly available FSC Country Requirements Schedule FSC Connect discloses up-to-date information on the expected timeline for the replacement of the old NRAs: Whilst ~ 20 prioritized national risk assessments are expected to become effective between January and June 2026, the transition phase for remaining group of countries with existing NRA is expected to last until end 2027.</p> <p>Although it is theoretically possible that products are placed on the EU market with an FSC Mix label, containing components controlled against a risk assessment based on a slightly different definition of applicable legislation, the identified gap is small and progressively closed when the new risk assessments are published (FSC plans to publish 90 country risk assessments). Therefore, ASI considers the risk low and determines the assessment result for this criterion as “Mostly aligned”, becoming “Fully aligned” after transition of all NRAs in 2027. This takes into account the country benchmarking system established by the EU Commission in line with Article 29 of EUDR. The regulation allows operators to apply simplified due diligence without risk assessment and risk mitigation (Articles 9</p> |

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
|---|--------------------------|------------------|----------------------|---|
| | | | | <p>and 10 of EUDR) if they have ascertained a negligible risk of circumvention of the regulation [EUDR] or of mixing with products of unknown origin and that all relevant commodities and relevant products have been produced in countries or parts thereof that were classified as low risk. In the recently published list of countries which are considered to present low or high risk according to the assessment based on Article 29 of Regulation (EU) 2023/1115, only 4 countries are listed as high risk countries: Belarus, Democratic People's Republic of Korea, Myanmar, Russian Federation¹⁰. All other countries were listed as standard or low risk countries for deforestation and degradation. In contrast to this, the currently valid FSC Risk Assessments conclude for a considerable portion of countries, including Brazil¹¹, Chile¹², Indonesia¹³, Canada¹⁴ and many others, a specified risk for conversion of natural forests to plantations or non-forest use. Yet, future adaptations of the EU country benchmarking list are likely to occur if Article 29 of EUDR is consistently applied, which foresees such adaptations “taking into account the latest scientific evidence and internationally recognized sources”. However, ASI concludes that the FSC Risk Assessments provide a useful source of information, even when they are based on the previous version <FSC-PRO-60-002a FSC National Risk Assessment Framework>, such as the beforementioned examples</p> <p>The voluntary add-on standard FSC Regulatory Module responds to the remaining gap described above: For CoC CHs, the <FSC-STD-40-004r FSC Regulatory Module – Chain of Custody Certification> requires CHs to use the new FSC Risk Assessment Framework indicators as part of the additional due diligence requirements. That said, in country or region where there is no updated FSC Risk Assessment available, companies aiming to conform with the FSC Regulatory Module can develop an extended company risk assessment following the requirements under <FSC-PRO-60-006b FSC Risk Assessment</p> |

¹⁰ FSC International Board of Directors [suspended all trading certificates \[FM/COC and COC\] in Russia and Belarus](#) and blocked all controlled wood from the two countries.

¹¹ [<FSC-NRA-BR FSC National Risk Assessment for Brazil V\(1-0\)>](#)

¹² [<FSC-NRA-CL FSC National Risk Assessment for Chile V\(1-0\)>](#)

¹³ [<FSC-CNRA-ID FSC National Risk Assessment for Indonesia V\(1-0\)>](#)

¹⁴ [<FSC-NRA-CA FSC National Risk Assessment for Canada V\(1-0\)>](#)

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
|---|--------------------------|------------------|----------------------|--|
| | | | | <p>Framework>, including a template provided by FSC which can be found under the following link: https://connect.fsc.org/fsc-riskassessments. Furthermore, clause 4.8.1 of the FSC Regulatory Module requires that the organization “shall have, implement, and maintain a documented due diligence system (DDS) for material to be included in the FSC product groups within the scope of the FSC Regulatory Module, in order to demonstrate that it is deforestation-free and has been produced in accordance with the relevant legislation of the country of production”. CHs at management unit level¹⁵ can use a simplified risk assessment as the respective requirements are covered by the FSC P&C already.</p> <p>Conclusion: “Fully aligned for REG”: Certificate holders implementing the FSC Regulatory Module would comply with EUDR for products carrying an FSC Regulatory claim.</p> |
| | | | | <p>b) Compliance with relevant legal requirements¹⁶:</p> <p>The <FSC-STD-01-001 FSC Principles and Criteria> together with the addition of indicators that are adapted to local conditions in order to be implemented at the forest management unit (FMU) level constitute an FSC Forest Stewardship Standard. As defined in the FSC standard <FSC-STD-60-002 Structure and Content of National Forest Stewardship Standards>, the standard must contain “a list of</p> |

¹⁵ FSC Forest Management certificates (FM/COC) and FSC Controlled Forest Management (FSC CW/FM)

¹⁶ Articles 2, clause 40 of the EUDR outlines the legal requirements concerning environmental and social aspects. Relevant legal requirements as defined in the EUDR encompass:

- (a) land use rights;
- (b) environmental protection;
- (c) forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting;
- (d) third parties' rights;
- (e) labour rights;
- (f) human rights protected under international law;
- (g) the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples;
- (h) tax, anti-corruption, trade and customs regulations.”



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| | | | | <p>the national and local forest laws and administrative requirements which apply in the country or region in which the standard is to be used.” Principle 1 of the FSC P&C requires the organization to comply with all applicable laws, regulations and nationally ratified international treaties, conventions and, agreements. Similar requirements are included in <FSC-STD-30-010 Controlled Forest Management>. Hence, any relevant product supplied by management units certified against an FSC Forest Stewardship Standard or against the <FSC-STD-30-010 Controlled Forest Management standard> can be considered to be largely in compliance with the applicable legislation¹⁷.</p> <p>In addition to the general requirement towards legal compliance stipulated in Principle 1, especially criterion 1.3, additional and more explicit requirements are included in the <FSC-STD-01-001 FSC Principles and Criteria> :</p> <ul style="list-style-type: none"> • Land use rights: FSC Principle 1 requires that the organization has legal or legitimate right to use the land, substantiated by ownership, leasehold, or other legal documents or by documentation of traditional or customary use rights. • Environmental protection: FSC Principles 6, 9 and 10 contain specific operational requirements for protection of natural resources (soil, water, habitats & biodiversity) and of high conservation values. • Forest-related rules, including forest management and biodiversity conservation, where directly related to wood harvesting: same as above – covered by Principles 6, 9 and 10. |

¹⁷ Legality requirements as defined in the International Generic Indicators (IGI) FSC-STD-60-004, Principle 1, Annex A include land use rights, environmental protection, third parties' rights, labor rights, human rights protected under international law, the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples, tax, anti-corruption, trade and customs regulations. Additionally, the FSC P&C requires the organization to implement measures to prevent and address potential cases of corruption or unauthorized activities. The organization must also demonstrate evidence of payment of all applicable taxes associated with the area of production as prescribed by local laws and regulations.

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <ul style="list-style-type: none"> • Third parties' rights; FSC Principles 3 and 4 require that the organization shall "recognize and uphold the legal and customary rights of local communities to maintain control over management activities within or related to the Management Unit to the extent necessary to protect their rights, resources, lands and territories. Delegation by traditional peoples of control over management activities to third parties requires Free, Prior and Informed Consent." • Labour rights: FSC Principle 2 governs Workers Rights and Employment Conditions. Amongst other provisions, organizations shall uphold the principles and rights at work as defined in the ILO Declaration on Fundamental Principles and Rights at Work (1998) based on the eight ILO Core Labour Conventions. Also, the organization shall implement health and safety practices to protect workers from occupational safety and health hazards. • Human rights protected under international law: Human rights, such as freedom of association and collective bargaining or gender equality are covered by FSC Principles 2 (labour rights) and FSC Principle 3 (see FPIC below). A broader connection to human rights provides also the FSC-POL-01-004 Policy for Association which outlines that FSC will not allow an association if the individual, organization or its corporate group is or has been engaged in "Violation of customary or human rights within the forestry or forest products sector." • The principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples: FSC Principle 3 and 4 require that the organization shall "identify and uphold Indigenous Peoples' legal and customary rights of ownership, use and management of land, territories and resources affected by management activities". • Tax, anti-corruption, trade and customs regulations: Compliance with tax, trade and customs regulations is ensured by FSC Principle 1 which requests timely payment of all applicable legally prescribed charges; compliance with applicable national laws, local laws, ratified international conventions and obligatory codes of practice relating to the transportation and trade of forest |

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>products up to the point of first sale; and lastly demonstrated compliance with CITES provisions for harvest and trade in any CITES species. Criterion 1.7 governs anti-corruption measures.</p> <p>Yet, due to delays and in deviation of original timelines agreed between Standard Development Groups (SDGs) and FSC International, not all Forest Stewardship Standards for countries have been transitioned to the revised FSC Principles and Criteria V5.3 and the related IGIs: In 4 countries (Hungary, South Africa, USA and Turkey), the transition is expected to be finalized by June 2026 and their old standards based on the FSC P&C V4.0 remain valid and can include different requirements, such as absence of FPIC related requirements and less explicit requirements related to anti-corruption or anti-discrimination and gender equality.</p> <p>However, the identified small gap is progressively closed when the revised FSSs are published. Furthermore, all 4 countries have been rated as low risk countries in the recently published list of countries which are considered to present low or high risk according to the assessment based on Article 29 of Regulation (EU) 2023/1115. Therefore, the assessment result for this criterion was determined "Mostly aligned" for now, becoming "Fully aligned" after transition of the remaining 4 countries in mid-2026.</p> <p>For better integration of smallholders and community forests into its scheme, FSC has developed the <FSC PRO 30-011 Continuous Improvement Procedure> and allowed the development of simplified Forest Stewardship Standards adapted for smallholders, such as the FSC Forest Stewardship Standard for Smallholders in Vietnam. Such special standards for smallholders can only be applied by very small farming units of less than 20 ha or by producer groups, forest owner groups or cooperatives. Although the standards for small farms generally contain significantly simplified indicators, they still adequately reflect the relevant criteria. This was exemplified for the criteria relevant to the issue of legal compliance (criteria 1.2, 1.3, 1.5, 1.7), the rights of the local population (3.2, 3.4, 4.2) and the prevention of deforestation (6.9, 6.10).</p> |

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| | | | | <p>The FSC-PRO-30-011 Continuous Improvement Procedure, on the other hand, distinguishes between 2 categories of requirements, namely</p> <ul style="list-style-type: none"> • Continuous Improvement Criteria (CIC): Criteria from the FSC Principles and Criteria (P&C) with which conformity according to the Action Plan is required to maintain FSC forest management. CIC designated as low-risk are not applicable in case of inactive management units. • Core Criteria (CC): Criteria from the FSC P&C with which conformity is required to obtain FSC forest management certification. CC designated as low-risk are not applicable in case of inactive management units. <p>Thus, successful initial certification is theoretically possible for CIP users without on-site confirmation from a CAB of conformity with the low-risk core criteria. Examples for such low-risk criteria are criterion 2.3 on occupational health and safety measures, the criteria of principle 9 on the protection of high conservation values or criteria 10.10 and 10.11 on the protection of water, soil, endangered species and habitats and other environmental values.</p> <p>Although the CIP provides for a review of the CIP action plan by the certification body before the start of the site-disturbing activities, the lack of a prior conformity check on-site might increase the risk that individual deviations from requirements (which are also relevant in terms of the EUDR) will only be identified at a later stage. However, this is not considered a relevant issue for alignment with EUDR as the CIP does contain a requirement for CAB authorization of modified action plans.</p> <p>For COC CHs sourcing non-FSC-certified virgin material for use in FSC product groups as controlled material, a similar (temporary) problem as described above in section 1.2.a for the deforestation aspect exists for compliance with relevant legal requirements:</p> <p>Whilst <FSC-PRO-60-006b FSC Risk Assessment Framework Procedure>, which is a set of 64 risk indicators, has been fully aligned with EUDR, the currently available FSC National Risks Assessments (NRA) are based on the previous version (FSC-PRO-60-002a FSC National Risk Assessment</p> |

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>Framework>) which is less aligned to EUDR. According to the publicly available FSC Country Requirements Schedule FSC Connect, the expected timeline for the replacement of the old NRAs lasts at least until end of 2027 with an expected peak of new NRAs published in early 2026. During this transition phase, it is therefore possible, that non-compliant products are placed on the market with an FSC Mix label. However, as outlined on page 16 of this document, ASI considers the risk relatively low - also taking into account the country benchmarking system established by the EU Commission in line with Article 29 of EUDR. Therefore, ASI considers the risk low and determines the assessment result for this criterion as “Mostly aligned”, becoming “Fully aligned” after transition of all NRAs in 2027.</p> <p>In the meantime, the voluntary add-on standard FSC Regulatory Module responds to the described gap:</p> <p>For COC CHs, the <FSC-STD-40-004r FSC Regulatory Module – Chain of Custody Certification> requires CHs to use the new FSC Risk Assessment Framework indicators as part of the additional due diligence requirements. Furthermore, clause 8.1 requires that the organization “shall have, implement, and maintain a documented due diligence system (DDS) for material to be included in the FSC product groups within the scope of the FSC Regulatory Module, in order to demonstrate that it is deforestation-free and has been produced in accordance with the relevant legislation of the country of production.</p> <p>Conclusion: “Fully aligned for REG”: Certificate holders implementing the FSC Regulatory Module would comply with EUDR for products carrying an FSC Regulatory claim.</p> |
| 1.3 | assessment of the risk of non-compliance regarding legality and the |  |  | <p>a) Risk assessment of non-compliance regarding deforestation-free requirements:</p> <p>The FSC Forest Stewardship Standards contain requirements addressing conversion, namely in criteria 6.9 and 6.10. The deviations of FSCs original definition of deforestation with EUDR are outlined in section 1.2 above. To this, ADVICE-20-007-24 Deforestation-free products from FSC certified management units addresses potential gaps between FSC Forest Management requirements and the EUDR deforestation</p> |

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| | deforestation-free requirements of the relevant product, | | | <p>and degradation requirements, ensuring all forest products sourced from FSC certified management units are deforestation-free.”</p> <p>Similarly, some room for further alignment with EUDR guidance exists in the below mentioned aspects.</p> <ul style="list-style-type: none"> Whilst the new <FSC-PRO-60-006b Risk Assessment Framework> includes aligned definitions and requirements for deforestation, the currently available FSC National Risks Assessments (NRA) are based on the previous version (<FSC-PRO-60-002a FSC National Risk Assessment Framework>) which is not fully EUDR-aligned. According to the publicly available FSC Country Requirements Schedule FSC Connect, the expected timeline for the replacement of the old NRAs lasts at least until end of 2027. For both FSC FM and FSC COC CHs, the FSC does so far not foresee a requirement to conduct a risk assessment (in the meaning of EUDR) beyond or in addition to compliance with the applicable FSC standards. <p>These gaps contribute to the assessment result “for this criterion “Mostly aligned”, becoming “Fully aligned” after transition of all NRAs in 2027, regardless of the results of the three-tier country risk benchmarking system of EU, published on 22 May 2025.</p> <p>In the meantime, the voluntary add-on standard FSC Regulatory Module responds to the described gaps:</p> <p>For FM CHs, the <FSC-STD-60-004 International Generic Indicators> <FSC-STD-60-004r FSC Regulatory Module – International Generic Indicators> apply and establish in clause 3.1 new requirements for risk assessment. A simplified risk assessment template is provided, outlining how FSC forest management certification requirements address the EUDR risk indicators. It is prefilled with the risk designation and description, provided there is conformity with the relevant FSC requirements and is designed to serve as sufficient evidence of negligible risk for the corresponding indicator.</p> |

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| | | | | <p>For COC CHs, the <FSC-STD-40-004r FSC Regulatory Module – Chain of Custody Certification> contains analogue requirements (clauses 10.1 – 10.4).</p> <p>Conclusion: “Fully aligned for REG”: Certificate holders implementing the FSC Regulatory Module would comply with EUDR for products carrying an FSC Regulatory claim.</p> |
| | |  |  | <p>b) Risk assessments of non-compliance regarding legality requirements:</p> <p>As defined in the FSC standard Structure and Content of National Forest Stewardship FSC-STD-60-002, the standard must contain “a list of the national and local forest laws and administrative requirements which apply in the country or region in which the standard is to be used.” Principle 1 of the FSC P&C requires the organization to comply with all applicable laws, regulations and nationally ratified international treaties, conventions and agreements. The requirement for Free, Prior and Informed Consent for Indigenous Peoples is covered by Principle 3. Similar requirements are included in Controlled Forest Management standard FSC-STD-30-010. Hence, any relevant product supplied by management units certified against an FSC Forest Stewardship Standard or against the Controlled Forest Management standard FSC-STD-30-010 can be considered to be largely in compliance with the applicable legislation¹⁸.</p> <p>However, minor room for further alignment with EUDR guidance exists in the below mentioned aspects, which contributes to the result “Mostly aligned” for this criterion:</p> |



¹⁸ Legality requirements as defined in the International Generic Indicators (IGI) FSC-STD-60-004, Principle 1, Annex A include land use rights, environmental protection, third parties' rights, labor rights, human rights protected under international law, the principle of free, prior and informed consent (FPIC), including as set out in the UN Declaration on the Rights of Indigenous Peoples, tax, anti-corruption, trade and customs regulations. Additionally, the FSC P&C requires the organization to implement measures to prevent and address potential cases of corruption or unauthorized activities. The organization must also demonstrate evidence of payment of all applicable taxes associated with the area of production as prescribed by local laws and regulations.

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| | | | | <ul style="list-style-type: none"> EUDR requires that the risk assessment shall consider also “violations of international human rights, armed conflict or presence of sanctions imposed by the UN Security Council or the Council of the European Union”. This specific aspect is not explicitly covered by the listed laws, regulations and nationally-ratified international treaties, conventions and agreements, which contributes to the result “mostly aligned”. The standard Chain of Custody Certification FSC-STD-40-004 requires in clause 6.1 that COC CHs shall ensure that “FSC-certified and controlled wood products or timber products conform to all applicable timber legality legislation.”. Where FSC certified inputs are mixed with non-certified volumes during the production process (to be sold with an FSC Mix Credit or FSC Mix xx% claim), the FSC COC standards mandate certified organizations to ensure that any such non-certified material is meeting the FSC requirements for controlled wood stipulated in FSC Controlled Wood standard (FSC-STD-40-005). Part of the due diligence system requirements is a risk assessment against indicators as per FSC-PRO-60-006b, as well as Annex A, Clause 3.6 of the FSC-STD-40-005 Requirements for sourcing FSC Controlled Wood which require the organization to use the minimum list of applicable laws, regulations, nationally ratified international treaties, conventions, and agreements. Whilst the new <FSC-PRO-60-006b Risk Assessment Framework> covers all EUDR-relevant legality aspects, the currently available FSC National Risks Assessments (NRA) are based on the previous version (<FSC-PRO-60-002a FSC National Risk Assessment Framework>) which does not cover all EUDR-relevant legality aspects. According to the publicly available FSC Country Requirements Schedule FSC Connect, the expected timeline for the replacement of the old NRAs lasts at least until end of 2027 with an expected peak of new NRAs published in early 2026. Where non-certified material is sourced, FSC COC CHs must implement a due diligence system and conduct risk assessment as defined in <FSC-STD-40-005 Requirements for Sourcing FSC |

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| | | | | <p>Controlled Wood>. However, FSC does not require certificate holders at management unit level or FSC COC CH with scope FSC-STD-40-004 to conduct a risk assessment (in the meaning of EUDR) beyond or in addition to compliance with the applicable FSC standards.</p> <p>Refer to section 1.3.a) above, how the FSC Regulatory Module closes these gaps.</p> <p>Conclusion: "Fully aligned for REG": Certificate holders implementing the FSC Regulatory Module would comply with EUDR for products carrying an FSC Regulatory claim.</p> <p>Additional information on consideration of risk factors in the FSC system: The FSC certification program is based on third-party audits to assess compliance with its standards. The regularly conducted audits of management units cover legality risks, reflected in the FSC Principle 1.</p> <p>As defined in FSC-STD-20-007 Forest Management Evaluations>, CABs shall use a combination of several audit activities to "provide an assurance that there is no major failure in the conformity with the applicable FSC normative requirements in any management unit (MU) within the scope of certification"¹⁹ [...]. The certification body shall request access to key documents and records of The Organization to be</p> |

¹⁹ ...the certification body shall:

- a. complete an analysis of the area included in the scope of certification in terms of discrete MUs;
- b. complete an analysis of the management system in place and confirm that it is capable of ensuring that all the applicable FSC normative requirements are implemented within every MU in the scope of certification;
- c. carry out sampling of sites, assess documents and records, conduct interviews with workers, consult stakeholders and make direct factual observations sufficient to verify that there are no major non-conformities with the performance thresholds and indicators specified in the applicable FSC normative requirements within any MU in the scope of certification.



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| | | | | <p>used in preparation for the evaluation, such as management plans, inventory results, management system documentation, maps, satellite images, GIS data, legal documents, etc.”</p> <p>As supporting tool, FSC has developed a central FSC GIS Portal which allows auditors amongst other functionalities to detect areas converted, respectively to assess the deforestation risk.</p> <p>Risk considerations are also used in the assessment methodology of ASI Assurance Services International, provider of oversight services to the FSC system, following the ASI Assessment Procedure²⁰.</p> |
| 1.4 | traceability of the relevant products, including via geolocation back to the plot of land, |  |  | <p>a) Regarding geolocation: FSC’s requirements towards geolocation data of management units (MU) are not aligned with EUDR. The EUDR defines geolocation as “the geographical location of a plot of land described by latitude and longitude coordinates corresponding to at least one latitude and one longitude point and using at least six decimal digits. For plots of land larger than four hectares used for the production of relevant commodities other than cattle, this must be provided using polygons with sufficient latitude and longitude points to describe the perimeter of each plot of land.”</p> <p>Instead, FSC requires only the centroid latitude and longitude for each MU regardless of its size to be indicated in FSC reports as stipulated in <FSC-STD-20-007 Forest Management Evaluations> (Annex 4) - normative document which is only applicable for certification bodies. It must be noted that a considerable portion of the world's FSC-certified forests is administered in management units exceeding this four-hectare threshold.</p> <p>No requirement to provide due diligence statements including geolocation data has been established for certificate holders, neither in the <FSC-STD-01-001 FSC Principles and Criteria> nor in <FSC-STD-60-</p> |

²⁰ See also footnote 23 on details of risk factors considered by ASI.

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| | | | | <p>004 International Generic Indicators. Equally COC CHs are only required to collect, store and pass information on origin of inputs, but without the requirement for geolocation data.</p> <p>Regarding another critical piece of information required by the EUDR - the date or time range of production - this data is being collected by all FM CHs evaluated against a standard based on the revised <FSC-STD-01-001 FSC Principles and Criteria> and the International Generic Indicators (IGI) FSC-STD-60-004. However, the information on logging date is only recorded within the certified organization, but not passed on further down the supply chain (Reference: IGI 8.5.2 and IGI 8.5.3). Operators in the FSC COC are therefore only able to trace a product back to the previous (direct) supplier. Full upstream traceability back to the origin of the product (the plantation/forest management unit) is not possible as explained in section 1.4 above, unless the supplier passes on further information.</p> <p>Consequently, the result for this indicator is in fact not well aligned with EUDR. However, ASI decided on an assessment result “partly aligned” with this criterion, because FSC certificate holders must maintain production records for at least 5 years and are obliged to support FSC transaction verification, which is conducted on special occasions and limited to selected commodities and in their temporal and spatial extent. The latest EUDR FAQ document has clarified that “Art. 4(7) EUDR does not entail a legal obligation to share geolocation information along the supply chain, as ascertaining that due diligence was exercised upstream does not necessarily imply checking every single DDS of upstream operators²¹.</p> <p>The voluntary add-on standard FSC Regulatory Module closes the remaining gaps described above. For FM CHs the <FSC-STD-60-004r FSC Regulatory Module – International Generic Indicators> apply and establish in 3 clauses new requirements for geolocation data, aligned with EUDR:</p> <p>“2.1 The following information, accompanied by evidence, for each product in the scope of the FSC Regulatory Module is collected, organized and kept for five years from the date of sale of the product:</p> |

²¹ Source: 7.15. of [Frequently Asked Questions](#) Implementation of the EU Deforestation Regulation; Version 4 – April 2025

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| | | | | <p>a) a description, including the trade name and type of the product, and in the case of wood the common and full scientific name of each species;</p> <p>b) the quantity of the product expressed in: [..]</p> <p>c) the country of production;</p> <p>d) the geolocation of all plots of land where the product was produced;</p> <p>e) the date or time range of harvesting (period defined by a start date and end date);</p> <p>f) the name, postal address and email address of any business, operator or trader to whom the products have been supplied;</p> <p>g) the FSC public summary report demonstrating conformity with the applicable Forest Stewardship Standard and the FSC Regulatory Module, which serves as adequately conclusive and verifiable information that:</p> <ul style="list-style-type: none"> i the product is deforestation-free; ii the product has been produced in accordance with the relevant legislation of the country of production, including any arrangement conferring the right to use the respective area for the purposes of the production. <p>2.2 For a plot of land of more than four hectares, the geolocation is compiled using polygons with sufficient latitude and longitude points to describe the perimeter of each plot of land.</p> <p>2.3 For a plot of land of four hectares or less, the geolocation is compiled using a polygon or a single point of latitude and longitude of six decimal digits.</p> <p>[..]</p> <p>5.1 A due diligence statement in accordance with Annex 2. Due Diligence Statement is submitted by The Organization to the information system established by the European Commission if the due diligence has been exercised in accordance with Clause 1.1 of this standard addendum and allows</p> |



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| | | | | <p>to conclude that the product is deforestation-free and has been produced in accordance with the relevant legislation of the country of production prior to:</p> <p>a) placing the product on the market or exporting it;</p> <p>b) selling the product with the Regulatory+ claim.”</p> <p>COC CHs using the FSC Regulatory Module must collect and maintain information (Clauses 9.1 and 9.2 of <FSC-STD-40-004r FSC Regulatory Module – Chain of Custody Certification>) and upon request share geolocation data (Reference: clauses 6.1 of <FSC-STD-40-004r FSC Regulatory Module – Chain of Custody Certification>). Both FM CHs and COC CHs are required to include the geolocation data in their due diligence statements.²²</p> <p>Conclusion: “Fully aligned for REG”: Certificate holders implementing the FSC Regulatory Module would comply with EUDR for products carrying an FSC Regulatory claim.</p> |
| 1.5 | possibility to mix known origin and unknown origin material within the |  |  | <p>a) Possibility to mix known origin and unknown origin material within the chain of custody:</p> <p>FSC does not allow to mix known origin and unknown origin material within the chain of custody (CoC) model but requires all non-certified material used in FSC product groups to be controlled according to specific due diligence requirements to avoid material from unacceptable sources. As described in the <FSC-STD-40-004 FSC Chain of Custody Standard>, FSC has established 3 different control systems for the control of FSC claims: FSC Transfer System, FSC Percentage System, FSC Credit System²³. For</p> |

²² References:

For FM: Clause 5.1 and Annex 2 of <FSC-STD-60-004r FSC Regulatory Module – International Generic Indicators>

For COC: Clause 5.5 and Annex 2 of <FSC-STD-40-004r FSC Regulatory Module – Chain of Custody Certification>.

²³ 1. FSC Transfer System: The transfer system is an FSC control system which provides the simplest approach for the determination of output claims by transferring the FSC claims of inputs materials directly to the output products. Through segregation from ineligible materials, the link between input and output material is assured through all stages of an organization's processes.

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| | chain of custody (CoC) model (which is not acceptable under the EUDR). A relevant product with CoC certification may also contain a mix of certified and non-certified material from a variety of sources, for which information |  |  | <p>each of the control systems, specific FSC claims are available and shall be used. For products with different inputs (inputs with different FSC claims) the FSC COC standard defines unambiguously on the possible combinations of FSC input claims and resulting output claims for the different control systems. For more details refer to section 2.6 below. Whilst the FSC Transfer system is based on strict physical separation of certified and non-certified products, mixing of known FSC-certified and known and controlled non-certified materials is possible in the FSC Credit System and the FSC Percentage System (eligible to carry the FSC Mix label). Any non-certified material used in the product group shall be controlled against the FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood:</p> <p>“1.1 The organization shall have, implement, and maintain a documented due diligence system (DDS) for material supplied without an FSC claim to be used as controlled material or to be sold with the FSC Controlled Wood claim.</p> <p>1.2 The organization shall include all suppliers and sub-suppliers of the material assessed according to this standard in its DDS.</p> <p>[..]</p> <p>1.5 The organization shall only use material as controlled material or sell material with the FSC Controlled Wood claim if it is in conformity with the requirements of this standard, confirmed through the DDS.”</p> <p>Therefore the assessment result for this sub-criterion is “fully aligned”.</p> <p>b) Due diligence completed for the relevant product in entirety:</p> |

2. FSC Percentage System: The percentage system is an FSC control system which allows all outputs to be sold with a percentage claim that corresponds to the proportion of claim-contributing inputs over a specified claim period. The percentage system can be applied to FSC Mix and FSC Recycled product groups at the level of a single or multiple physical sites. [..]





3. FSC Credit System: The credit system is an FSC control system which allows a proportion of outputs to be sold with a credit claim corresponding to the quantity of claim-contributing inputs and the applicable product group conversion factor(s). The credit system can be used for FSC Mix and FSC Recycled product groups at the level of a single or multiple physical sites. [..]



| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | about whether checks on the non-certified portion have been performed and whether those checks provide adequate evidence of compliance with the EUDR requirements must be obtained. The due diligence procedure must therefore be completed for the relevant | | | <p>As outlined in section 1.5.a) above, FSC mandates specific due diligence requirements for any non-certified portion in certified products. Non-certified inputs must either be</p> <ul style="list-style-type: none"> • sourced as FSC Controlled Wood from management units, certified at the level of the management unit against the FSC-STD-30-010 FSC Controlled Forest Management Standard; or • sourced as FSC Controlled Wood from a COC-certified supplier with the respective scope (FSC-STD-40-005) and a CW code registered in the FSC database; or • controlled according to the FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood. <p>The latter requires a due diligence system to be implemented, consisting of obtaining information (1), risk assessment (2) and risk mitigation (3). CHs must apply the applicable FSC risk assessment [document] to determine the risk related to the origin of the material for each of the five controlled wood categories.²⁴</p> <p>As specified in clauses 3.4 and 3.5 of FSC-STD-40.005 V3.1, “the organization shall assess and document the risk of mixing material with non-eligible inputs in its supply chains during transport, processing, and storage” and “may use material as controlled material and/or sell it with the FSC Controlled Wood claim if it has been confirmed as low risk for all indicators in the applicable risk assessment, and there is no risk of mixing with non-eligible inputs in the supply chains.”</p> <p>Considering these requirements, it is confirmed that for any material used in FSC product groups either</p> |

²⁴ The five FSC controlled wood categories of unacceptable sources are:

- 1) Illegally harvested wood;
- 2) Wood harvested in violation of traditional and human rights;
- 3) Wood from forests in which high conservation values are threatened by management activities;
- 4) Wood from forests being converted to plantations or non-forest use; and
- 5) Wood from forests in which genetically modified trees are planted.

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | product in entirety. | | | <ul style="list-style-type: none"> • a due diligence process according to the <FSC-STD-40-005 Requirements for Sourcing FSC Controlled Wood>. • or third-party certification against either <ul style="list-style-type: none"> ○ Forest Stewardship Standards for countries or ○ <FSC-STD-30-010 FSC Controlled Forest Management Standard> <p>has been conducted.</p> <p>Still, FSC requirements for due diligence, respectively risk assessment in their current version differ slightly from the DDS requirements stipulated in EUDR and EUDR Guidance as outlined in sections 1.2, 1.3 and 1.4 above.</p> <p>To ensure full alignment of FSC Risk Assessments with EUDR requirements and EUDR definition of deforestation, degradation and legality, FSC has published the new <FSC-PRO-60-006b Risk Assessment Framework> V2-0 which provides the normative connection to the EUDR, e.g. by adopting the EUDR definition for “deforestation”. According to the publicly available FSC Country Requirements Schedule FSC Connect, the expected timeline for the replacement of the old NRAs lasts at least until end of 2027 with an expected peak of new NRAs published in early 2026. Until then, the compliance of FSC National Risk Assessments with EUDR cannot be fully confirmed, although the risk is being continuously reduced with each introduction of a new risk assessment.</p> <p>Therefore, ASI considers the risk low and determines the assessment result for this criterion as “Mostly aligned”, becoming “Fully aligned” after transition of all NRAs in 2027.</p> <p>Meanwhile, the voluntary add-on standard FSC Regulatory Module closes the described gaps: For COC CHs sourcing controlled wood, sections 8 to 13 of the FSC Regulatory Module – Chain of Custody Certification largely reflect requirements for a due diligence system in FSC-STD-40-005 but amends them to address relevant EUDR articles, including the use of a revised and EUDR-aligned indicator framework for risk assessments.</p> |

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
|-----|--|---|---|---|
| | | | | Conclusion: "Fully aligned for REG": Certificate holders implementing the FSC Regulatory Module would comply with EUDR for products carrying an FSC Regulatory claim. |
| 1.6 | possibility to use mass balance where compliant products are mixed with products of unknown origin (which is not acceptable under the EUDR), |  |  | FSC does not allow to mix known origin and unknown origin material within the chain of custody (CoC) model but requires all non-certified material used in FSC product groups to be controlled according to specific due diligence requirements to avoid material from unacceptable sources. |
| 1.7 | ability of the scheme to provide required information accompanied by evidence that is "adequately |  |  | <p>The break-down of Article 9 in the EUDR (titled 'Information Requirements') and FSC's alignment status is as follows:</p> <p>a) Article 9(1) of the EUDR requires that the operator shall collect, organize and keep for five years from the date of the placing on the market or of the export of the relevant products, all information, data, and documents necessary to meet the requirements listed in Article 9.</p> <p>The <FSC-STD-60-004 International Generic Indicators (IGI)>, which serve as a starting point for standard development of all national forest stewardship standards, specify the requirement in indicator 8.5.3 that sales invoices or similar documentation are kept for a minimum of five years for all products sold with an FSC claim. For COC certificate holders, a similar requirement is stipulated in the <FSC-</p> |

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | conclusive and verifiable", as set out in Article 9. |  |  | <p>STD-40-004 FSC Chain of Custody Standard , clause 1.1e: CHs shall “maintain complete and up-to-date records of the documents that are relevant to demonstrate the organization’s conformity with all applicable certification requirements which shall be retained for a minimum period of five (5) years.”</p> <p>b) Per Article 9(1)(a) of the EUDR, the type of information an operator must keep includes a description, including the trade name and type of the relevant products.</p> <p>The <FSC-STD-01-001 FSC Principles and Criteria> and <FSC-STD-40-004 FSC Chain of Custody Standard> establish detailed traceability rules. These include requirements for on-site traceability, including paper-based documentation and other practices for the physical handling of certified volumes. See also section c) below for more details.</p> <p>ASI concludes that the FSC system is fully aligned with EUDR in this aspect if all latest versions of the normative framework would be consistently implemented. Yet, due to delays the original timelines agreed between Standard Development Groups (SDGs) and FSC International not all FSC Forest Steward Standards for countries have been transitioned to the revised FSC Principles and Criteria and therefore not included the requirements as proposed by the IGI.</p> <p>In 4 countries (Hungary, South Africa, USA and Turkey), the transition is expected to be finalized by June 2026. Although, the identified gap is very limited and progressively closed when the revised FSSs are published and although all 4 countries have been rated a low risk countries in the recently published EUDR country list²⁵, the assessment result for this criterion was determined “Mostly aligned” for now, becoming “Fully aligned” after transition of the remaining 4 countries in mid-2026.</p> |

²⁵ [List of countries which are considered to present low or high risk according to the assessment based on Article 29 of Regulation \(EU\) 2023/1115.](#)

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | ● ● ● ● ● | ● ● ● ● ● | <p>c) Per Article 9(1)(a) of the EUDR, the type of information an operator must keep also includes a product description including the list of relevant commodities or relevant products contained therein or used to make those products):</p> <p>FSC FM certificate holders need to conform with indicator 8.5.3:</p> <p>“ 8.5.3 Sales invoices or similar documentation are kept for a minimum of five years for all products sold with an FSC claim, which identify at a minimum, the following information:</p> <ol style="list-style-type: none"> 1) Name and address of purchaser; 2) The date of sale; 3) Common and scientific species name; 4) Product description; 5) The volume (or quantity) sold; 6) Certificate code; and 7) The FSC Claim “FSC 100%” identifying products sold as FSC certified. <p><FSC-STD-40-004 FSC Chain of Custody Standard> regulates, which information shall be recorded, maintained and passed on by COC CHs:</p> <p>“4.2 The organization shall maintain up-to-date material accounting records (e.g. spreadsheets, production control software) of materials and products in the scope of the FSC certificate, including:</p> <ol style="list-style-type: none"> a) inputs: supplier's sales document number, date, quantities, and material category including the percentage or credit claim (if applicable); b) outputs: sales document number, date, product description, quantities, FSC claim, and applicable claim period or job order; <p>[..]</p> <p>5.1 The organization shall ensure that sales documents (physical or electronic) issued for products sold with FSC claims include the following information:</p> |





| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>a) name and contact details of the organization; b) information to identify the customer, such as name and address of the customer (except for sales to end consumers); c) date when the document was issued; d) product name <u>or</u> description; e) quantity of products sold; [...]"</p> <p>Clause 6.1 of FSC-STD-40-004 on "Compliance with timber legality legislation" requests COC CHs to pass on species names and the specific location details upon request.</p> <p>The assessors conclude that the FSC system is fully aligned with EUDR in this aspect if all latest versions of the normative framework would be consistently implemented. However, due to the lack of incomplete transition process of all Adapted national FSC Forest Steward Standards to the new FSC P&C V5.3, as explained in section 1.7.a) above, the result for this criterion is "mostly aligned" for now, becoming "Fully aligned" after transition of the remaining 4 countries in mid-2026.</p> <p>Where the voluntary add-on standard FSC Regulatory Module is applied, the described temporary gaps are closed: The <FSC-STD-60-004 International Generic Indicators> <FSC-STD-60-004r FSC Regulatory Module – International Generic Indicators> (clause 5.4 on sales invoices) and the <FSC-STD-40-004r FSC Regulatory Module – Chain of Custody Certification> V1-0 (clause 2.2 on due diligence statements) requires the CH to include a description, including the trade name and type of the relevant products in line with EUDR Article 9(a) in its sales documents/due diligence statement. For COC CHs sourcing controlled wood, the FSC Regulatory Module – Chain of Custody Certification amends the requirements for a due diligence system in FSC-STD-40-005 to address relevant EUDR articles, including the use of a revised and EUDR-aligned indicator framework for risk assessments.</p> <p>Conclusion: "Fully aligned for REG": Certificate holders implementing the FSC Regulatory Module would comply with EUDR for products carrying an FSC Regulatory claim.</p> |

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | ● ● ● ● ● | ● ● ● ● ● | <p>d) Per Article 9(1)(b) of the EUDR, the type of information an operator must keep includes the quantity of the relevant products for relevant products entering or leaving the market.</p> <p>Same as stated above, the quantity of relevant products must be recorded and passed on by all FSC CHs (same standard references apply). Whilst the FSC standards do not contain specific provisions on the units to be used, all market participants must adhere to trade and custom legislation and thus follow the Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff.</p> <p>The FSC-STD-40-004a FSC Product Classification provides the product type nomenclatures and codes that CoC certificate holders shall use to classify their FSC product groups. To provide guidance to CHs the organization aiming to align the FSC Product Classification with the HS Nomenclature, FSC has published a guidance document FSC Product Classification & Harmonized System Alignment FSC-GUI-40-004a-01 V1-0. Although the use of the HS Nomenclature is not required by <FSC-STD-01-001 FSC Principles and Criteria> and <FSC-STD-40-004 FSC Chain of Custody Standard> compliance with applicable tax, trade and tariff laws is required.</p> <p>For FSC FM CHs certified against a Forest Stewardship Standard based on FSC P&C V4.0 however, no requirement to pass on relevant information applies. Transition process of old Adapted national FSC Forest Steward Standards to the new FSC P&C V5.3 is not yet completed in all countries, as explained in section 1.7.a) above. Hence, the result for this sub-criterion is “mostly aligned”.</p> <p>The <FSC-STD-60-004 International Generic Indicators> <FSC-STD-60-004r FSC Regulatory Module – International Generic Indicators> (clause 5.4 on sales invoices) and the <FSC-STD-40-004r FSC Regulatory Module – Chain of Custody Certification> V1-0 (clause 2.2 on due diligence statements) requires the CH to express quantities</p> <ol style="list-style-type: none"> for materials entering or leaving the EU: kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to Council Regulation (EEC) No 2658/87 (20) against the indicated Harmonized System (HS) code, or |

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>ii. in all other cases: net mass, or where applicable, volume or number of items.”</p> <p>Conclusion: “Fully aligned for REG”: Certificate holders implementing the FSC Regulatory Module would comply with EUDR for products carrying an FSC Regulatory claim.</p> |
| | ● ● ● ● | ● ● ● ● | | <p>e) Per Article 9(1)(c) of the EUDR, the type of information an operator must keep includes the country of production and, where relevant, parts thereof.</p> <p>For COC CHs the same standard references as stated under c) above apply.</p> <p>For FM CHs however, the assessment result is “mostly aligned”: The FSC-STD-01-001 FSC Principles and Criteria and the FSC-STD-60-004 International Generic Indicators require operators to compile and document the information to trace the material to the source of origin logging (IGI 8.5.2). But CHs are not explicitly required to include this information in sales documentation (IGI 8.5.3). Some national forest stewardship standards (e.g. adapted national FSC Forest Steward Standards for Germany) include an adapted indicator 8.5.3 and require sales documentation to meet all requirements as defined by FSC-STD-40-004, which would then include also information on origin.</p> |
| | ● ● ● ● | ● ● ● ● | | <p>f) Per Article 9(1)(d) of the EUDR, the type of information an operator must keep includes the geolocation of all plots of land where the relevant commodities that the relevant product contains, or has been made using, were produced, as well as the date or time range of production. Regarding geolocation, please see assessment for criterion 1.4.</p> <p>Regarding the date or time range of production²⁶, this data is already being collected by FM CHs as required by IGI 8.5.2. However, FM CHs are not required to pass on this information with sales documents to operators. COC CHs using non-certified material are not required to collect information on date or time range of production.</p> |





²⁶ Refer to [FAQ-Deforestation Regulation](#), section 1.25: What is the ‘date or time range of production’? (UPDATED)

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>The <FSC-STD-60-004 International Generic Indicators> <FSC-STD-60-004r FSC Regulatory Module – International Generic Indicators> addresses this gap (clause 2.1).</p> <p>Conclusion: “Fully aligned for REG”: Certificate holders implementing the FSC Regulatory Module would comply with EUDR for products carrying an FSC Regulatory claim.</p> |
| | ● ● ● ● | ● ● ● ● | | <p>g) Per Article 9(1)(e) of the EUDR, the type of information an operator must keep includes the name, postal address and email address of any business or person from whom they have been supplied with the relevant products.</p> <p><FSC-STD-40-004 FSC Chain of Custody Standard> states in clause 2.1 that COC CHs “shall maintain up-to-date information about all suppliers who are supplying materials used for FSC product groups, including names, certification code (if applicable), and materials supplied.”</p> <p>For CHs holding an FM/COC certificate, the requirement is obsolete since these operators do not have suppliers of relevant products by definition and are classified as producers.</p> |
| | ● ● ● ● | ● ● ● ● | | <p>h) Per Article 9(1)(f) of the EUDR, the type of information an operator must keep includes the name, postal address and email address of any business, operator or trader to whom the relevant products have been supplied.</p> <p><FSC-STD-40-004 FSC Chain of Custody Standard> states in clause 1.1.e that purchase and sales documents must be kept for at least 5 years. Consequently, the relevant information on supplied businesses, operators or traders is available throughout that period.</p> <p>For FM CHs the storage of sales documentation is required by the IGI 8.5.3 respectively the corresponding indicators in Forest Stewardship Standards for countries as explained in section 1.7.a above. Although the transition process of all Adapted national FSC Forest Steward Standards to the new FSC P&C V5.3 has not yet been completed, the result for this criterion is “fully aligned” as FM CHs</p> |

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | |  |  | <p>are also bound to compliance with all national and local laws and administrative requirements – even under the previous version of the FSC P&C V4.0.</p> <p>i) Per Article 9(1)(g) of the EUDR, the type of information an operator must keep includes adequately conclusive and verifiable information that the relevant products are deforestation-free. See assessment findings for criterion 1.2 and 1.3. for justification for assessment result “mostly aligned”.</p> <p>For COC CHs, the <FSC-STD-40-004r FSC Regulatory Module – Chain of Custody Certification> requires CHs to use the new FSC Risk Assessment Framework indicators as part of the additional due diligence requirements. Furthermore, clause 4.8.1 of the <FSC-STD-01-004 FSC Regulatory Module> requires that the organization “shall have, implement, and maintain a documented due diligence system (DDS) for material to be included in the FSC product groups within the scope of the FSC Regulatory Module, in order to demonstrate that it is deforestation-free and has been produced in accordance with the relevant legislation of the country of production”.</p> <p>Conclusion: “Fully aligned for REG”: Certificate holders implementing the FSC Regulatory Module would comply with EUDR for products carrying an FSC Regulatory claim.</p> |
| | |  |  | <p>Per Article 9(1)(h) of the EUDR, the type of information an operator must keep includes adequately conclusive and verifiable information that the relevant commodities have been produced in accordance with the relevant legislation of the country of production, including any arrangement conferring the right to use the respective area for the purposes of the production of the relevant commodity. See assessment findings for criterion 1.3 for justification for assessment result “mostly aligned”.</p> <p>For FM CHs, the <FSC-STD-60-004 International Generic Indicators> <FSC-STD-60-004r FSC Regulatory Module – International Generic Indicators> apply. Clause 3.1 of the <FSC-STD-60-004r FSC Regulatory Module – International Generic Indicators> establishes new requirements for risk assessment. A simplified risk assessment template is provided, outlining how FSC forest management</p> |

| 1 | 'The relevant standards' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>certification requirements address the EUDR risk indicators. It is prefilled with the risk designation and description, provided there is conformity with the relevant FSC requirements and is designed to serve as sufficient evidence of negligible risk for the corresponding indicator.</p> <p>For COC CHs, the <FSC-STD-40-004r FSC Regulatory Module – Chain of Custody Certification> contains analogue requirements (clauses 10.1 – 10.4).</p> <p>Conclusion: “Fully aligned for REG”: Certificate holders implementing the FSC Regulatory Module would comply with EUDR for products carrying an FSC Regulatory claim.</p> |



FSC's alignment with the EUDR guidance document: The implementation by schemes (Table 1-b)

| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
|-----|--|---|---|--|
| 2.1 | accessibility of information regarding the scheme governance, engagement of stakeholders with the scheme, and summaries of audits, |  |  | <p>a) accessibility of information regarding the scheme governance: FSC demonstrates a strong commitment to transparent governance and aligns with EUDR requirements for accessible information regarding scheme governance. FSC provides an overview of its governance structure, including details about its leadership team, board of directors, Policy and Standards Committee as well as the Permanent Indigenous People Committee. The publicly available statutes provide detailed information on FSC's scheme governance, such as the composition of the Board and other committees, including how its members were selected and what their goals are. Information on FSC's funding sources and its operations as a non-profit organization is publicly available in the FSC Annual Reports. The FSC Global Strategy 2021–2026 outlines the organization's values and describes how these values are made operational in strategies and goals. To ensure good governance practices, FSC has the following policies in place: FSC Global Code of Conduct (applicable to FSC international members, FSC external staff and consultants working on behalf of FSC) and includes a conflict of interest policy, no bribery policy, commitment to diversity, equity, and inclusion. The document encourages individuals to raise concerns and flag any potential infringement of the FSC Global code of Conduct. FSC offers has a grievance procedure accessible to anyone with a complaint against a certified producer, supply chain actor, certification body (CAB).</p> <p>b) engagement of stakeholders: FSC itself is governed by a global network of over 1,000 individuals and member organizations representing environmental, social, and economic perspectives. The FSC General Assembly is the supreme authority of the Organization, composed of the individual members or duly designated delegates of member's organizations. The FSC places significant emphasis on stakeholder engagement in all aspects of its operations. This commitment is evident during the development and revision of its standards, following the <FSC-PRO-01-001 Development and Revision of FSC Requirements Procedure>: "FSC conducts public or focused consultations to receive stakeholder</p> |
| | |  |  | |

| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
|---|---------------------------------|------------------|-------------------------|---|
| | | | | <p>input at various steps in a revision or development process. [...] Public consultations are open to all stakeholders and are announced on the FSC website. They are mainly used to develop FSC policies. Focused consultations are also open to all stakeholders throughout the development/ revision process. FSC publicly invites stakeholders to indicate their interest to join the consultation and may also actively approach stakeholders to provide their input to specific revision or development processes.” Similarly, the auditing process reflects the same level of effort. Stakeholder consultations are regularly conducted in the course of main and recertification audits, following the <FSC-STD-20-006 Stakeholder Consultation for Forest Evaluations Standard>. Additional engagement of relevant stakeholders during the annual audits is also ensured by the Specific Requirements for Certification Bodies²⁷. These consultations serve as a dialogue with stakeholders, providing a means of verification and gathering information to help Certification Bodies (CABs) identify risks and plan for onsite audits. CABs engage with various actors - such as agencies, organizations, and community members-who are knowledgeable about the local context, enabling them to examine risks to workers and vulnerable communities potentially affected by the operations of the Certification Holder (CH).</p> <p>c) summaries of audits: For all audits conducted at management units (FM or Controlled Forest Management (CFM)) as well as controlled wood evaluation, a publicly available summary report is published at the FSC database, referencing the relevant FSC requirements, and including information on the conformity status and closure status of any identified nonconformity of FM certificate holders. However, for COC certificate holders, no audit summary reports are published. For this type of certificate holders, the conformity status with individual FSC requirements cannot be identified. Nevertheless, ASI concludes</p> |

²⁷ All elements of the FSC Normative Framework are publicly available at the [FSC Document Centre](#). Stakeholder engagement during audits is governed by:

- <[FSC-STD-20-001 General requirements for certification bodies Standard](#)>
- < [FSC-STD-20-007 Specific Requirements for Certification Bodies - Forest Management](#)>
- <[FSC-STD-20-011 Specific Requirements for Certification Bodies - Chain of Custody Standard](#)>
- <[FSC-STD-20-012 Controlled Forest Management Evaluations Standard](#)>









| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>that the main purpose of a third-party certification scheme in the context of EUDR is to support the due diligence process of operators with the aim of providing reliable information that a relevant product is deforestation-free and in compliance with relevant legislation²⁸ in the country of production. ASI concludes that the combination of publicly available summary reports provided for FM, CFM and Controlled Wood audits (1) and up-to-date database entries on the scope and validity of COC certificates (2) allow operators to obtain the necessary information to reliably assess these risks for the relevant products.</p> <p>The FSC Regulatory Module requires that the CH must proactively inform the competent authority in case of suspension (for COC CHs including the reasoning that led to suspension²⁹).</p> |
| 2.2 | free and publicly accessible database about certification holders, their scope of coverage, validity, date of suspending or terminating certification status and |  |  | <p>FSC maintains a publicly accessible database on Certificate Holders (CHs). This database provides the following key information:</p> <p>a) Scope of coverage: Details about the type of producer or supply chain actor the requirement applies to, such as group of smallholders, as well as geographical scope (country & region), and the type of product groups and species covered.</p> <p>The FSC certificate database has been revised and an additional search option was included, which allows the identification of certificate holders applying of the voluntary add-on FSC Regulatory Module. According to the <FSC-STD-20-001r FSC Regulatory Module – General Requirements for Certification Bodies> any identified major non-conformity with requirements of the EUDR, respectively the FSC Regulatory Module, would result in suspension of the FSC Regulatory Module scope extension within 24 hours. With the additional search option, up to date information on the scope and validity of certificates is available.</p> |

²⁸ Refer to [FAQ-Deforestation Regulation](#), section 3.3. What does 'relevant legislation of the country of production' mean?

²⁹ References:



For FM: Clause 7.3 of <FSC-STD-60-004r FSC Regulatory Module – International Generic Indicators>



For COC: Clause 1.5 of <FSC-STD-40-004r FSC Regulatory Module – Chain of Custody Certification>.





| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | related audit reports, | | | |
| | |  |  | b) Validity of the certificate: information on the start and end dates of each certificate's validity period: This information can be found in FSC's CHs database (Reference: FSC Search). |
| | |  |  | c) Date of suspension or cancellation: This information can be found in FSC's CHs database (Reference: FSC Search). |
| | |  |  | d) Audit reports: For all audits conducted at management units (FM or CFM) as well as controlled wood evaluation, a publicly available summary report is published at the FSC database , referencing the relevant FSC requirements, and include information on the conformity status and closure status of any identified nonconformity of certificate holders. For COC, FSC does not publish any summary reports (with scope FSC-STD-40-004 only) but maintains an up-to-date list of all FSC COC certificates in the same database, serving as proof of validity. Therefore, the assessment result for this sub-criterion is set at “fully aligned”. |
| 2.3 | transparent periodic, random and independent |  |  | As a Code Compliant Member of the ISEAL Alliance , FSC undergoes verification audits by ISEAL every five years to ensure compliance with requirements in ISEAL Code of Good Practice for Sustainability Schemes. However, the results of the ISEAL assessments are not publicly accessible, reducing the level of transparency on FSC's compliance with its own standards, rules and procedures as well as compliance with the ISEAL |

| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | checks (including through audits) on compliance of the certification or third-party verification scheme with their own standards, rules and procedures, | | | <p>Code. Furthermore, ISEAL's information on its homepage is misleading, as it refers to outdated ISEAL Codes which might lead to the (wrong) conclusion that FSC has not undergone ISEAL evaluations as scheduled³⁰.</p> <p>The ISEAL Code of Good Practice for Sustainability Systems ('the ISEAL Code') came into effect on 1 March 2024, replacing the ISEAL Impacts, Standard-Setting and Assurance Codes of Good Practice.</p> <p>Independent evaluations against the scope of the ISEAL Code are anticipated from Q4 2025. Information about the transition period is publicly available on the What is ISEAL Code Compliant page. FSC is in the process of showing compliance with this revised version. The process started with a self-evaluation in 2024 based upon which FSC is proposing some corrective actions, where the self-assessment identified that FSC is currently not completely aligned with the new Code. This phase will be followed by the implementation phase until mid-January 2026 and an independent evaluation. The whole process should be concluded in 2026/2027. Information about the improvements undertaken as a result of independent evaluation is made publicly available, leading to a high level of transparency.</p> <p>In addition to the ISEAL assessments, FSC's system is subject to an evaluation of its conformity assessment scheme in line with EA 1/22 by some National Accreditation Bodies, such as the German DakkS and the United Kingdom Accreditation Service (UKAS) which is relevant for the implementation of the new ASI Two-Tier Assurance Program for Certification Bodies based in Europe.</p> |

³⁰ According to the ISEAL community member entry for FSC, FSC has not undergone an independent evaluation to the ISEAL Standards-Setting Code (2015 indicated as year of last assessment). According to the information provided by ISEAL "FSC reviewed its standards in 2019 and agreed not to launch a revision process." For the outdated ISEAL Assurance Code, ISEAL indicates that the last assessment was done in 2021 and a new evaluation is due planned for 2025. For an independent evaluation to the equally outdated ISEAL Impacts Code, ISEAL provides inconsistent or outdated information: The indicated year of the previous assessment is 2018 and the next planned assessment is 2022. However, FSC provided evidence on the communication received from ISEAL, dated 18 April 2024, confirming that all non-compliances associate with the evaluation against the ISEAL Impact Code have been closed.

| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>ASI (Assurance Services International) is the appointed provider of assurance and oversight services for FSC. In this function, ASI is continuously assessing the compliance of third-party certification bodies with FSC scheme requirements. ASI also flags any observed system inconsistencies or issues related to FSC's adherence to its own standards rules and procedures.</p> <p>A higher level of transparency regarding the results of these independent reviews of the FSC system would be beneficial, such as the public availability of ISEAL reports or program evaluation by national accreditation bodies, such as DAKKS as a result of their program evaluation under EA 1/22. However, the ASI acknowledges that the level of transparency achieved is generally accepted. In addition, the fact that ISEAL and FSC proactively inform the public about the improvements made as a result of the independent evaluation of the ISEAL Code contributes to the assessment result for this criterion "fully aligned".</p> |
| 2.4 | Control of quantity and origin of certified materials across the supply chain, including for example use of anatomical, chemical or DNA analysis to verify information on product or |  |  | <p>a) quantity control of certified materials across the supply chain: The FSC COC standard includes detailed requirements for operators in the Chain of Custody, including provisions for</p> <ul style="list-style-type: none"> • CoC management system • Material sourcing • Material handling • FSC material and products records • Sales • Compliance with timber legality legislations and FSC core labour requirements • Control of FSC Claims <p>Part of these requirements is a specification of the information to be provided on sales documents (physical or electronic), such as product name or description as well as quantity of products sold. The FSC COC standard furthermore request to comply with applicable timber legality legislation, which implies</p> |

| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | supply chain traceability, |  |  | <p>that FSC CHs are obliged to pass on accurate information on species and origin. [Reference: FSC-STD-40-004, V3.1; Clause 3.1]</p> <p>Each FSC certified certificate holder (CH) is audited annually by independent accredited certification body auditors. Certification bodies review and verify sampled transactions during audits to ensure accurate quantity control of certified materials across the supply chain. For example, at the management unit level, FSC Principles and Criteria require that reported volumes are consistent and realistic in relation to the crop and production areas: “The Organization shall have and implement a tracking and tracing system proportionate to the scale, intensity and risk of its management activities, for demonstrating the source and volume in proportion to projected output for each year, of all products from the Management Unit that are marketed as FSC certified.”</p> <p>Further along the supply chain, CH involved in processing activities that alter the certified volume (e.g., from round wood to sawn timber) or manufacturing activities that result in a different product (e.g., multi-ingredient products) shall register conversion factors and keep production records.</p> <p>b) To ensure supply chain integrity, FSC’s procedures, especially the FSC COC standard, include the option to use fibre testing, which is defined by FSC as “a suite of wood identification technologies used to identify the family, genus, species and origin of solid wood and fibre based products”, which may encompass anatomical, chemical, or DNA analysis for additional verification of product or supply chain traceability. FSC and its partners can use scientific techniques, including isotope testing and genetic mapping, to pinpoint a specific piece of wood originates from. In this way, FSC CHs are obliged to “support fibre testing conducted by its certification body and ASI by surrendering samples and specimens of materials and products, and information about species composition for verification upon request.”</p> <p>Additionally, CHs are obliged to “support transaction verification conducted by its certification body and Assurance Services International (ASI), by providing samples of FSC transaction data as requested by</p> |

| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>the certification body.” Through this process, FSC verifies that any claims made by certificate holders are accurate and match claims of their trading partners. Such transaction verification is regularly conducted for high-risk supply chains of FSC-certified products to detect and investigate and prevent cases of fraud.</p> <p>In near future, FSC plans to launch the FSC Trace platform, based on blockchain technology to ensure seamless compliance verification of materials at every stage of supply chains³¹. FSC Trace is designed to licensees with due diligence and compliance with evolving global regulations such as the European Deforestation Regulation (EUDR), the European Timber Regulation (EUTR), the US Lacey Act and the Australian Illegal Logging Prohibition Act - as well as other laws that are currently in force or being developed and implemented. Participation is optional for FSC certificate holders or those with an FSC promotional trademark license code.</p> |
| 2.5 | effective controls for verification of volumes across supply chains, |  |  | Refer to the assessment findings for Criterion 2.4 for details on how FSC utilizes a combination of third-party verification to ensure accurate volume control across supply chains and additional measures such as fibre testing and transaction verification to ensure supply chain integrity. |
| 2.6 | use of similar stamps/claims referring to different types of schemes, |  |  | FSC has established 3 different control systems for the control of FSC claims: FSC Transfer System, FSC Percentage System, FSC Credit System. For each of the control systems, specific FSC claims are available and shall be used. For products with different inputs (inputs with different FSC claims) the FSC COC standard defines unambiguously on the possible combinations of FSC input claims and resulting output claims for the different control systems. |

³¹ At the moment the FSC Traces platform is available for early adopters for testing purposes only.

| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment | | | | | | | | | |
|-------------------|--|--|-------------------------|--|-------------------|----------------------------|------------------------------------|----------|----------|----------|---------|--|--|
| | | | | <p>FSC is also introducing a new output claim (i.e., 'Regulatory') for products sold through the FSC Regulatory Module³². As a result, certificate holders that are not using the FSC Regulatory Module can voluntarily decide to add the Regulatory claim to their scope.</p> <p>The use of FSC logos is governed by the Requirements for use of the FSC trademarks by certificate holders. FSC on-product labels indicate the product type, the associated FSC label title reflecting the FSC material used in the product and a FSC trademark licence code as unique identifier of the FSC certificate holder.</p> <p>The products which are intended to be labelled with the FSC on-product label or promoted as FSC certified shall be included in the organization's certificate scope and shall meet the eligibility requirements for labelling, as stipulated by the respective FSC standard (normally FSC COC standard). The label shall be used only where all forest-based parts of the product are covered by FSC certification, as specified in FSC-STD-40-004.</p> <p>FSC uses the following on-product labels:</p> <table><tr><th>FSC label [title]</th><th>FSC claims for the outputs</th><th>Eligible FSC claims for the inputs</th></tr><tr><td>FSC 100%</td><td>FSC 100%</td><td>FSC 100%</td></tr><tr><td>FSC Mix</td><td>FSC Mix percentage of at least 70% OR FSC Mix Credit</td><td>FSC 100%, FSC Mix x%, FSC Mix Credit, FSC Recycled x%, FSC Recycled Credit, controlled material, FSC Controlled Wood, FSC CFM, pre-consumer reclaimed, post-consumer reclaimed</td></tr></table> | FSC label [title] | FSC claims for the outputs | Eligible FSC claims for the inputs | FSC 100% | FSC 100% | FSC 100% | FSC Mix | FSC Mix percentage of at least 70% OR FSC Mix Credit | FSC 100%, FSC Mix x%, FSC Mix Credit, FSC Recycled x%, FSC Recycled Credit, controlled material, FSC Controlled Wood, FSC CFM, pre-consumer reclaimed, post-consumer reclaimed |
| FSC label [title] | FSC claims for the outputs | Eligible FSC claims for the inputs | | | | | | | | | | | |
| FSC 100% | FSC 100% | FSC 100% | | | | | | | | | | | |
| FSC Mix | FSC Mix percentage of at least 70% OR FSC Mix Credit | FSC 100%, FSC Mix x%, FSC Mix Credit, FSC Recycled x%, FSC Recycled Credit, controlled material, FSC Controlled Wood, FSC CFM, pre-consumer reclaimed, post-consumer reclaimed | | | | | | | | | | | |

³² Regulatory Claim: A claim made on sales and delivery documents based on inputs that meet the requirements of FSC Regulatory Module. It can only be used in combination with the FSC claims (except FSC Recycled), e.g., FSC 100% / Regulatory.

Regulatory+ Claim: A claim made on sales and delivery documents based on inputs exclusively with an FSC 100% or FSC CFM/ Regulatory+ claim and where every upstream certificate holder within a fully verified supply chain has applied the FSC Regulatory Module. It can only be used in combination with the FSC 100% or FSC CFM claim. (Reference: <FSC-STD-20-011r V1-0 [FSC Regulatory Module – Chain of Custody Evaluations](#)>)



| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment | | | | | | | | | |
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| | | | | <table><tr><td>FSC Recycled</td><td>FSC Recycled wood - percentage of at least 70% post-consumer reclaimed OR FSC Recycled paper - no threshold applies OR FSC Recycled Credit</td><td>FSC Recycled x%, FSC Recycled Credit, pre-consumer reclaimed, post-consumer reclaimed</td></tr><tr><td>X No labelling allowed</td><td>FSC Controlled Wood</td><td>FSC 100%, FSC Mix x%, FSC Mix Credit, controlled material, FSC Controlled Wood, FSC CFM.</td></tr><tr><td>X No labelling allowed</td><td>FSC CFM [FSC Controlled Forest Management]</td><td>FSC CFM, FSC 100%CFM. FSC CFM FSC CFM, FSC 100%</td></tr></table> | FSC Recycled | FSC Recycled wood - percentage of at least 70% post-consumer reclaimed OR FSC Recycled paper - no threshold applies OR FSC Recycled Credit | FSC Recycled x%, FSC Recycled Credit, pre-consumer reclaimed, post-consumer reclaimed | X No labelling allowed | FSC Controlled Wood | FSC 100%, FSC Mix x%, FSC Mix Credit, controlled material, FSC Controlled Wood, FSC CFM. | X No labelling allowed | FSC CFM [FSC Controlled Forest Management] | FSC CFM, FSC 100%CFM. FSC CFM FSC CFM, FSC 100% |
| FSC Recycled | FSC Recycled wood - percentage of at least 70% post-consumer reclaimed OR FSC Recycled paper - no threshold applies OR FSC Recycled Credit | FSC Recycled x%, FSC Recycled Credit, pre-consumer reclaimed, post-consumer reclaimed | | | | | | | | | | | |
| X No labelling allowed | FSC Controlled Wood | FSC 100%, FSC Mix x%, FSC Mix Credit, controlled material, FSC Controlled Wood, FSC CFM. | | | | | | | | | | | |
| X No labelling allowed | FSC CFM [FSC Controlled Forest Management] | FSC CFM, FSC 100%CFM. FSC CFM FSC CFM, FSC 100% | | | | | | | | | | | |

Hence, in contrast to the FSC Claims, the FSC on-product labels FSC Mix and FSC Recycled do not indicate clearly, which FSC Control System was applied. Neither can the consumer identify from the FSC on-product label, which share of FSC certified input material was used.



Nevertheless, the latter is irrelevant for EUDR compliance, because any non-certified material used in FSC product groups must meet the [Requirements for Sourcing FSC Controlled Wood](#). To align these requirements with EUDR, FSC has developed a new [Risk Assessment Framework](#) as well as an Advice note³³ which governs the introduction and consistent application of the revised risk assessments. Both normative documents are applicable across the FSC system and based not solely on EUDR alignment but further alignment with < FSC-POL-01-007 [Policy to Address Conversion](#)> as well. FSC Risk Assessments will reflect EUDR definitions (such as conversion, deforestation and forest degradation) and align its terminology used



³³ <[ADVICE-40-005-27 Use of FSC-PRO-60-006b Risk Assessment Framework](#)>



| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>(such as in risk designation) to EUDR. The revised Risk Assessment Framework now contains a set of 64 indicators to be used in FSC Risk Assessments and associated thresholds for non-negligible risk designation.</p> <p>When consistently applied, the Risk Assessment Framework will ensure that material without an FSC claim to be used as controlled material in FSC product groups is deforestation free, degradation free and in line applicable laws, regulations, nationally ratified international treaties, conventions, and agreements.</p> <p>As described in section 1.2 above (pages 16/17), FSC Risk Assessments currently differ significantly from the country benchmarking system established by the EU Commission in line with Article 29 of EUDR and apply a higher level of scrutiny in its risk assessments. The FSC Risk Assessments conclude for a considerable portion of countries a specified risk for conversion of natural forests to plantations or non-forest use, whilst the recently published list of countries which are considered to present low or high risk according to the assessment based on Article 29 of Regulation (EU) 2023/1115 lists only 4 countries as high risk countries. ASI concludes that the FSC Risk Assessments provide a credible source of information for risk assessments.</p> |
| 2.7 | existing substantiated reports about possible shortcomings or problems of the certification or third-party verified scheme concerned in the countries from which the | ● ● ● ● ● | ● ● ● ● ● | <p>The FSC maintains several mechanisms to report problems in the supply chain and to provide grievances: A specific complaint procedure for unacceptable activities is in place that is open to anyone who wishes to report so-called “Unacceptable Activities”. FSC holds there are six unacceptable activities that organizations associated with FSC must avoid: deforestation, destruction of high conservation value areas, illegal logging, human and traditional rights violations, workers’ rights violations and the use of genetically modified organisms. These six unacceptable activities are also reflected in the FSC Policy for Association. Once FSC determines that the allegation is supported by adequate evidence, a Policy for Association case is opened which might result in disassociation with the respective alleged corporate organization. FSC maintains a publicly accessible list of all ongoing integrity cases.</p> <p>A separate grievance procedure is in place for stakeholder inputs related to (mis)use of the FSC trademarks, certification processes or FSC standards or processes.</p> |

| 2 | 'The implementation by schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | relevant commodities or products originate, | | | <p>The General requirements for certification bodies require CABs to handle any complaint first according to the certification body's dispute resolution procedure (DRP). Such DRP is required by the applicable ISO/IEC 17065 which for the basis for accreditation to the FSC system. If not resolved, complainers are referred to ASI and ultimately to FSC, in case of disagreement with evaluation results related to FSC normative requirements.</p> <p>FSC staff gave the following statement: "The Forest Stewardship Council (FSC) is committed to maintaining the highest standard of responsible forest management. FSC is the most trusted forest certification system bringing together stakeholders representing environmental, social and economic perspectives. At the core of the system is transparent exchange which also gives space for voices criticizing the system and asking for improvements. No system is perfect, and FSC welcomes substantiated information of areas that could be improved – we thrive to learn and constantly develop our system to address such areas."</p> |
| 2.8 | existing substantiated reports concerning a given producer or trader using the certification or third-party verified scheme concerned. |  |  | Refer to the assessment findings for Criterion 2.7 for details on how FSC responds to substantiated reports and complaints on certificate holder, CAB or FSC performance to ensure supply chain integrity. |

FSC's alignment with the EUDR guidance document: On the governance of schemes (Table 1-c)

| 3 | 'On the governance of schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| 3.1 | potential conflicts of interests, |  |  | <p>FSC has established several safeguards on different levels to address conflicts of interest, respectively to prevent from negative impacts on the integrity of the system arising from such conflicts of interests:</p> <ul style="list-style-type: none"> FSC has a Code of Conduct in place, which is applicable to FSC® international members, FSC external staff and consultants working on behalf of FSC and addresses conflict of interests. The FSC Statutes contain several clauses that aim at mitigating conflicts of interests, e.g. "In order to prevent any conflict of interest, Board members should abstain from discussing and voting in those matters in which they have a conflict of interest." FSC is an ISEAL Code Compliant member and is in line with the ISEAL Code of Good Practice for Sustainability Systems. The normative framework of FSC addresses the topic by setting strict requirements for balance representation of stakeholder interests, such as in the Process requirements for the development and maintenance of National Forest Stewardship Standards. The FSC system separates provision of assurance from the standard setting. Assurance is provided by accredited third-party certification bodies, which need to follow ASI's Two Tier Assurance Program and have to fulfil the requirements specified in <ul style="list-style-type: none"> ISO/IEC 17065:2012 Conformity assessment — Requirements for bodies certifying products, processes and services (ISO/IEC 17065:2012); and the FSC-STD-20-001 General requirements for FSC accredited certification bodies. <p>Both documents contain several specific measures for avoidance of conflicts of interest. Adherence of certification bodies with these requirements is annually assessed by the responsible National Accreditation Bodies and by ASI Assurance Services International.</p> |



| 3 | 'On the governance of schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| 3.2 | extent and findings of controls on fraud and corruption, |  |  | <p>FSC is a well-known certification system that is characterized by a high level of transparency and strict standards, is based on frequent assessments and system of independent controls and reviews. The FSC maintains also provides a platform for stakeholders to raise concerns and highlight issues. Consequently, reports of and allegations of fraud are regularly occurring in media and / or are proactively and transparently disclosed by FSC.</p> <p>To assess the scheme owner 's performance in this aspect, ASI considered the handling of findings on fraud and corruption by FSC and focused on tools, procedures and their implementation to investigate and effectively reduce the occurrence of such incidents as well as the transparency provided by FSC.</p> <p>FSC implements controls on fraud and corruption at various levels within its system. At the organizational level, FSC enforces a code of conduct and acts in accordance with its FSC statutes. Both documents mandate strict adherence to all applicable anti-corruption and anti-bribery laws.</p> <p>For Certification Bodies (CABs), <FSC-STD-20-001 General Requirements for Certification Bodies> outlines the requirement to have, maintain and implement a documented anticorruption policy. Additionally, ISO 17065 obliges CABs to comply with the Principles for product certification bodies and their certification activities (Annex A of ISO/IEC 17065:2012 Conformity assessment — Requirements for bodies certifying products, processes and services (ISO/IEC 17065:2012));</p> <p>Through the different pillars of its system integrity approach, mentioned in section 2.7 above, FSC strives for safeguarding integrity within the supply chain:</p> <ul style="list-style-type: none"> • Grievance mechanisms open to any interested party and follow up investigations in case of identified or assumed unacceptable activities (related to the FSC Policy for Association). FSC maintains a publicly accessible list of all ongoing integrity cases. • Integrity investigations: Transaction Verification investigations into high-risk supply chains of FSC-certified products are realized via the ASI Assurance Services International and certification bodies. |


| 3 | 'On the governance of schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <ul style="list-style-type: none"> Trademark protection: FSC initiates legal cases of infringement of its registered trademarks, e.g. by fraudulent claims or where non-certificate holders use the FSC trademarks. <p>ASI also regularly assesses in its annual assessments of FSC accredited certification bodies, how CABs address fraud, corruption and any other nonconformity against FSC standards in their audits of FSC Certificate holders. ASI regularly publishes information on executed transaction verification, compliance assessment to CABs and results of stakeholder complaints investigations in its Newsroom section at www.ASI-assurance.org.</p> |
| 3.3 | compliance of the certification or third-party verification scheme with international or European standards (e.g., the relevant ISO-guides), |  |  | <p>FSC is an ISEAL Code Compliant member and is in line with the ISEAL Code of Good Practice for Sustainability Systems.</p> <p>In addition to this, FSC's system is subject to an evaluation of its conformity assessment scheme in line with EA 1/22 by some National Accreditation Bodies, such as the German Dakks and the United Kingdom Accreditation Service (UKAS) which is relevant for the implementation of the new ASI Two-Tier Assurance Program for Certification Bodies based in Europe.</p> <p>FSC has integrated an assurance program that systematically oversees its certification bodies. This is done by FSC's global assurance provider ASI Assurance Services International as an independent third party.</p> <p>For Accreditation of CABs based outside the EEA and UK, ASI North America is responsible for accreditation of CBs. For Accreditation of CBs based within the European Economic Area (EEA) and UK, ASI has established partnerships with National Accreditation Bodies. With those NABs, accreditation of CBs is realized through the ASI Two Tier Assurance Program, which requires</p> <ul style="list-style-type: none"> ISO/IEC 17065: Certification bodies (CABs) must be accredited to the latest versions of ISO/IEC 17065 and comply with specific accreditation conditions by a body that is a member of the International Accreditation Forum (IAF) that has signed a Multilateral Agreement (MLA) with IAF. |

| 3 | 'On the governance of schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>Furthermore, FSC mandates that the CAB audit team must adhere to and effectively implement the principles, practices, and guidelines outlined in the most recent version of ISO 19011 during each audit.</p> <ul style="list-style-type: none"> Requirements specified by ASI and by the relevant participating accreditation body (e.g., national accreditation body established under the framework of Regulation (EC) 765/2008 on Requirements for Accreditation and Market Surveillance Relating to the Marketing of Products and Repealing Regulation (EEC) No 339/93.). <p>In addition to requesting CABs to be accredited against ISO standards, FSC specifies scheme-specific requirements that CAB shall meet, especially <FSC-STD-20-001 General Requirements for Certification Bodies> complemented by other elements of FSC's certification and auditing rules³⁴. The beforementioned General requirements have been revised for alignment with ISO/IEC 17065:2012. The new General Requirements for Certification Bodies, FSC-STD-20-001 V5-0, will become effective on 01.10.2025 and a subsequent 18-month transition period until 31.03.2027 applies. Hence, all FSC-accredited CABs based in Europe have to be in possession of an accreditation against ISO/IEC 17065:2012 already. For FSC-accredited CABs based outside Europe this requirement becomes only valid under the new standard FSC-STD-20-001 V5.0. These CABs had to conform with FSC's certification and auditing rules, but were not obliged to hold a valid ISO 17065 accreditation. It must be noted that almost all accredited CABs offer certification of multiple certification schemes and thus possess either ISO 17065 or 17021 accreditation. Failure to meet any of the FSC requirements for CABs</p> |

³⁴ All elements of the FSC Normative Framework are publicly available at the [FSC Document Centre](#).

- <[FSC-STD-20-001 General requirements for certification bodies Standard](#)>
- <[FSC-STD-20-007 Specific Requirements for Certification Bodies - Forest Management](#)>
- <[FSC-STD-20-011 Specific Requirements for Certification Bodies - Chain of Custody Standard](#)>
- <[FSC-STD-20-012 Controlled Forest Management Evaluations Standard](#)>

| 3 | 'On the governance of schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>may result in nonconformities (NCs) that could lead to suspension or revocation of the CAB's authorization. ASI maintains a publicly accessible list of FSC accredited certification bodies and shares news on suspensions of CABs.</p> <p>The program evaluation line with EA 1/22 by the German National Accreditation Body DAkkS is still ongoing. Nevertheless and despite the fact that FSC-STD-20-001 V5.0 will become effective in October 2025 only, the assessors deem FSC to fully meet the requirements of the EUDR guidance document, since the ASI's Two Tier Assurance Program is being implemented already and FSCs status as ISEAL Code Compliant member is affirmed by ISEAL.</p> |
| 3.4 | consequences and sanctioning in case of infractions as well as corrective actions, also in terms of suspension of certification until corrective measures are taking place, taking also into account the speed of |  |  | <p>a) Consequences and sanctioning of accredited certification bodies (CABs):</p> <p>As stated in section 3.3 above, a certification body needs to follow ASI's Two Tier Assurance Program to obtain and maintain FSC accreditation.</p> <p>ASI, as FSC's global assurance provider, governs its assurance program by a series of procedures, such as for assessments; handling of findings or handling of incidents. A full list of all relevant procedures is publicly accessible at the ASI Document Library.</p> <p>The ASI Accreditation procedure outlines the consequences of non-compliance with FSC requirements. If a CAB fails to comply with the accreditation requirements or is/has been in breach of the terms of the ASI Service Agreement, ASI can impose sanctions on the CAB. Such sanctions encompass in order of least to most severity:</p> <ul style="list-style-type: none"> • Formal warning • Intensification of surveillance of CAB activity (frequency or duration) • Suspension of Accreditation • Withdrawal of Accreditation |

| 3 | 'On the governance of schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | procedure to revoke and restore authorization to issue certification for products, |  |  | <p>The ASI Accreditation Procedure (ASI-PRO-20-101-Accreditation-V5.5) provides clear timelines for the sanction mechanism.³⁵ The rigour of ASI's assurance program is indicated by the publicly accessible list of sanctioned CABs.</p> <p>b) Consequences and sanctioning of FSC-certified certificate holders (CHs):</p> <p>With respect to sanction mechanisms for FSC certificate holders, the rules stipulated in the <FSC-STD-20-001 V4.0 General Requirements for Certification Bodies> apply. Where nonconformities are identified during third-party audits, CH must correct them within given timelines. Non-fulfilment shall lead to suspension. For absence of a valid FSC Trademark License Agreement or the occurrence of 5 or more major NCs (considered as total breakdown of the system) shorter timelines apply.³⁶ If a FSC</p> |

³⁵ The timelines are defined in the ASI Accreditation Procedure (ASI-PRO-20-101-Accreditation-V5.5):

22.6 For each Suspension decision, ASI shall prepare an Accreditation Report for the AC [Accreditation Committee] [..]

22.7 Before the Accreditation Report is sent to the AC, the CAB will have the opportunity to file EOF [errors of facts] to the Accreditation Report within 10 calendar days as per section 9 above.

22.8 Within 10 calendar days of receipt of the report, the AC shall communicate its decision to ASI.

22.9 Within 5 calendar days of the decision of the AC, ASI shall notify the CAB of the Suspension in writing.

[..]

22.15 For lifting Suspension, an Accreditation Report shall be prepared and submitted to the AC to issue a decision within 10 calendar days of receipt of the report. [..]

22.16 Within 5 calendar days of the decision of the AC, ASI shall notify the CAB in writing. [..]

³⁶ The relevant timelines for closure of identified nonconformities are specified in the <FSC-STD-20-001 V4.0 General Requirements for Certification Bodies>:

4.3.16 The corrective action request timelines commence from the moment when they are formally presented to the client and no later than three (3) months from the audit closing date. Corrective action requests shall have the following timeframes:

a) minor nonconformity shall be corrected within the maximum period of one (1) year (under exceptional and justified circumstances the timeline may be extended to two (2) years);

























b) major nonconformity shall be corrected within three (3) months (under exceptional and justified circumstances within six (6) months).

| 3 | 'On the governance of schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
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| | | | | <p>certificate is suspended, "the CAB shall update the certification status in the FSC certification database (info.fsc.org)", together with the effective date and reason of suspension or withdrawal within three (3) days of the suspension or withdrawal." (Reference: FSC STD 20-001 V4.0, clause 1.4.7)</p> <p>The beforementioned General requirements have been revised for alignment with ISO/IEC 17065:2012. The new <FSC-STD-20-001 V5.0 General Requirements for Certification Bodies>, will become effective on 01.10.2025 and a subsequent 18-month transition period until 31.03.2027 applies. Under the new FSC-STD-20-001 V5.0, correction of identified nonconformities will be required before the certification decision. The CAB shall make the certification decision according within 6 months from the audit closing meeting, respectively within 30 days in case of occurrence of five or more major nonconformities (considered as total breakdown of the system).</p> <p>To align with EUDR, FSC has defined even stricter rules for users of the voluntary add-on standard <FSC-STD-20-001r FSC Regulatory Module – General Requirements for Certification Bodies> (clause 3.2): "The occurrence of one (1) or more major nonconformities against any certification requirement in FSC Regulatory Module in a surveillance evaluation shall be considered as a breakdown of the clients' management system and the FSC Regulatory Module scope extension of the respective certification shall be suspended within 24 hours of the certification decision being taken."</p> |



4.3.17 The absence of a valid 'License Agreement for the FSC Certification Scheme' shall be treated as a major nonconformity which has to be corrected in a period of maximum two (2) weeks. Failure in closing this major nonconformity shall lead to the suspension of certification.

4.3.18 The certification body shall determine whether corrective action requests have been appropriately implemented within their timeframes. If the action taken is not considered adequate, then:

- a) minor nonconformity shall become major nonconformity and shall be corrected within a maximum period of three (3) months (or in exceptional and justified circumstances six (6) months);
- b) major nonconformity shall lead to immediate suspension of certification.

| 3 | 'On the governance of schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
|-----|--|---|---|--|
| | |     |     | c) Regarding the speed of procedures for revoking and restoring certification authorization for CABs, the same ASI procedures as stated under section 3.4.a above apply. |
| | |     |     | d) Regarding the speed of procedures for revoking and restoring certification for CHs, the FSC procedures foresee that the CAB “may reinstate certification after suspension if all major nonconformities have been corrected; and in cases where certification has been suspended for more than twelve (12) months, a surveillance audit has been conducted. ³⁷ The FSC certificate database is the only valid source of information on the certification status and the scope of certification and changes are normally displayed overnight due to database updating cycles. |
| 3.5 | inclusion of provisions about stakeholder engagement, also enabling and promoting the participation of smallholders (if relevant) in the scheme. |     |     | a) Inclusion of provisions about stakeholder engagement: as mentioned under assessment findings against criterion 2.1, FSC itself is governed by a global network of over 1,000 individuals and member organizations representing environmental, social, and economic perspectives. The FSC places a strong emphasis on stakeholder engagement throughout its operations. This commitment is evident in the development and revision of its standards, which involve public and focused consultations to gather stakeholder input, announced on the Consultation Platform which is embedded in the FSC website. These consultations primarily aim to develop FSC policies. Similarly, stakeholder consultations are regularly conducted during main and recertification audits to identify risks and gather information for Certification Bodies (CABs). The FSC standard < FSC-STD-20-006 Stakeholder consultation for forest evaluations > governs how CABs engage with various local actors to assess potential risks to workers and vulnerable communities affected by the Certification Holder's operations. |


³⁷ As defined in FSC-STD-20-001 V4.0, clause 1.4.8 f, the maximum duration of suspension is twelve (12) months (or in exceptional cases up to eighteen (18) months, and after this period, the certification must be withdrawn.

| 3 | 'On the governance of schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
|---|--------------------------------|---|---|--|
| | |  |  | <p>b) In terms of promoting the participation of smallholders in the scheme, the FSC system has developed a wide range of mechanisms and tools to promote the integration of smallholders³⁸ in its system.</p> <ul style="list-style-type: none"> • Opportunities for group certification of small forest owners: FSC has developed standards for Forest Management Groups which foresee special (streamlined) requirements for SLIMF. Equally, small companies in the supply chain can join for group CoC certification when meeting the eligibility criteria as defined in the COC standards. • Simplified requirements for small forest owners: FSC has approved several national FSC Forest Steward Standards explicitly developed for small forest owners, such as the FSC Forest Stewardship Standard for Smallholders in Vietnam, the FSC Forest Stewardship Standard for Canada for Small-Scale, Low Intensity and Community Forests and others. In other countries, the standards regularly contain simplified indicators for smallholders, following the FSC procedures and guidelines to implement a risk-based approach. • FSC exempts small forest owners from the Annual Administration Fee (AAF) • Continuous Improvement Procedure: Since 2022, the Continuous Improvement Procedure (CIP) allows small forest owners and communities to be initially certified based only on a subset of forest management requirements and offers flexible steps towards conformity with the remaining requirements within a defined timeframe. <p>It must be noted, that neither any simplified requirements for smallholders (as defined in national forest stewardship standards or smallholder standards) nor the reduced set of FM requirements as defined in the CIP affect FSC's compliance with EUDR: FSC requirements towards compliance with applicable national and local laws and regulations and administrative requirements as well as prohibition of</p> |

³⁸ FSC has developed the FSC [SLIMF and Community Forest Eligibility Criteria FSC-STD-01-003](#) to define thresholds for management units qualifying as small and low intensity managed forests (SLIMF).

| 3 | 'On the governance of schemes' | Alignment Status | Alignment Status REG | Summary of alignment |
|-----|---|---|---|---|
| | | | | conversion as explained in section 1.2 above apply to any certificate holder, regardless of its size or application of the CIP. |
| 3.6 | information about the independence of third-party organisations that deliver the relevant certification or verification services as accredited organisations. [..] ³⁹ |  |  | <p>a) Regarding information about the independence of CABs: FSC mandates that accredited CABs must comply with the <FSC-STD-20-001 General Requirements for Certification Bodies>. The beforementioned requirements have been revised for alignment with ISO/IEC 17065:2012. The new <FSC-STD-20-001 V5.0 General Requirements for Certification Bodies>, require CABs to be accredited to ISO/IEC 17065 standards.</p> <p>Both standards emphasize the importance of independence of the accredited CABs and contain a series of mechanisms to safeguard that CABs operate independently, most prominently a “Committee for safeguarding impartiality” to be established in each CAB.</p> <p>Additionally, the requirements for the management of impartiality as defined in section 4.2 of ISO/IEC 17065-2012 is applicable to all CABs based in Europe already at present and for all CABs based outside Europe latest until the end of the transition phase of the revised FSC-STD-20-001 V5.0 (by 31.03.2027).</p> <p>ASI on behalf of FSC conducts oversight activities to verify CAB integrity in accordance with its ASI Accreditation Procedure and/or together with National Accreditation Bodies (ABs) operating under the framework of Regulation (EC) 765/2008 in the European Economic Area (EEA) following the ASI Two-Tier Assurance Procedure. When non-conformities are identified, ASI implements follow-up actions, including sanctions as necessary.</p> |

³⁹ Assurances or representations from the scheme, scheme-affiliated auditors or third-party auditors engaged by the scheme to perform its assurance procedures should not be relied upon in isolation or taken as conclusive. The views of other relevant stake-holders, including scheme participants, labour unions, workers' and smallholders' associations, civil society and non-governmental organisations, and third-party auditing and assurance organisations, should be considered if they are reasonably available.



b) Regarding considering views of relevant stakeholders: this is integrated into various aspects of the FSC certification and auditing process. From the beginning, ASI, as FSC's oversight provider, employs a risk-based approach to its assurance system and considers various risk factors when selecting assessment types and CH samples.⁴⁰

The normative framework of FSC foresees stakeholder engagement at various levels throughout the certification process. For forest management evaluations, the <[FSC-STD-20-006 Stakeholder Consultation for Forest Management Standard](#)> describes in detail, how and when CABs shall ensure stakeholder engagement to provide input on the performance of certificate holders and their conformity with the environmental, legal, social, and economic requirements of the Forest Stewardship Standard. In the <[FSC-STD-20-011 Specific requirements for certification bodies - Chain of Custody](#)>, FSC requires CABs to conduct comparable stakeholder consultations in audits covering the FSC Controlled Wood standards where material is sourced from unassessed, or specified risk, areas according to the applicable FSC risk assessment.

CABs must ensure that stakeholders are informed of these opportunities to engage, and they are required to keep records of the inputs provided and to evaluate received comments objectively and meaningfully. The public summary reports prepared or updated after evaluations (main and surveillance) shall include a systematic presentation of stakeholder comments received together with the conclusions and a description of the follow-up action from the CAB. As all public summary reports are published in the [FSC certificate database](#), stakeholders are able to verify if their

40 Examples of such risks may include, but are not limited to:

- Changes in the number or type of certificates issued by a CAB.
- Concerns about the correctness of a certification decision.
- Changes in scheme owner [FSC] requirements.
- Disputes or incidents that raise doubts about a CAB's performance.
- Negative publicity or other reputational risks associated with a CAB or its clients that may impact the integrity of the Accreditation/Approval.
- Involvement of new CAB auditors.
- New activities in countries or regions where the CAB has not previously operated.
- Region or country identified as a risk area due to political, social, environmental or economic factors.
- Opportunity to evaluate the operations of a specific CAB affiliate's office or branch.
- The complexity of the unit of assessment or certificate holder structure.

(Reference: [ASI Assessment Procedure \(ASI-PRO-20-262 Assessment-V1.0\)](#))

comments have been considered and adequately evaluated and addressed. If stakeholders are not satisfied with the handling of their comments, the established grievance mechanisms as described in section 2.1 above. CABs are obliged to record all CH-related complaints obtained as well as and the results of the CABs evaluation in the report of the next evaluation. The information is equally publicly available in the respective public summary reports, providing a high level of transparency. ASI and the national accreditation bodies participating in the ASI Two-Tier Assurance Program regularly assess the adequacy of CABs handling of stakeholder comments and complaints against CHs and/or the CAB, as described in the [ASI Assessment Procedure](#). ASI may engage stakeholders prior to and during its assessments, Stakeholder inputs shall be followed up on during assessments or other relevant processes (e.g. incident handling).

Within the [<FSC-STD-20-001 General Requirements for Certification Bodies>](#) it is also stipulated that feedback from clients and interested parties (such as FSC) related to the implementation of FSC requirements is reviewed at least annually in the CABs management review.

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