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PEFC
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intermediate
STANDARD

Additional Requirements for Certification Bodies Operating Certification against the PEFC EUDR DDS Module Standard

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Foreword

PEFC, the Programme for the Endorsement of Forest Certification, is a worldwide organisation promoting sustainable forest and Trees Outside Forests (TOF) management through forest certification, supply chains and labelling of forest and tree-based products.

PEFC certified sustainable forest and TOF management works through the PEFC endorsement of national and regional forest certification systems, which were independently assessed to be in compliance with PEFC's sustainability benchmarks for forest and TOF management certification standards. For further information on PEFC's sustainability benchmarks, please see the PEFC website at www.pefc.org.

PEFC Chain of Custody certification is based on PEFC ST 2002, Chain of Custody of Forest and Tree Based Products. PEFC ST 2002 provides confidence that forest and tree-based material in products with the PEFC claim or label originates in PEFC-certified sustainably managed forests, PEFC-certified trees outside forest, recycled materials, and/or PEFC controlled sources.

PEFC Chain of Custody certification is carried out by certification bodies accredited by accreditation bodies that are signatories of the Global ACI Multilateral Recognition Arrangement (MRA) for product certification.

Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010 (EUTR), entered into force on 29 June 2023. The EUDR was further amended by Regulation (EU) 2024/3234 of the European Parliament and of the Council of 19 December 2024 and Regulation (EU) 2025/2650 of the European Parliament and of the Council of 19 December 2025.

The objective of the EUDR is to ensure that products made from commodities within the scope of the regulation shall not be placed or made available on the Union market or exported, unless all the following conditions are fulfilled: they are deforestation-free; have been produced in accordance with the relevant legislation of the country of production; and are covered by a due diligence statement or a simplified declaration, with associated data and evidence.

PEFC developed the PEFC EUDR Due Diligence System (PEFC EUDR DDS) to support organisations in demonstrating compliance with the EUDR. The requirements for its implementation are set out in PEFC ST-MO 2002-1:2026, *Requirements for the Implementation of a PEFC EUDR Due Diligence System (PEFC EUDR DDS).*

This Intermediate Standard sets out additional requirements for certification bodies operating certification against the PEFC EUDR DDS module standard. It supplements PEFC ST 2003, *Requirements for Certification Bodies operating Certification against the PEFC International Chain of Custody Standard.*

Introduction

PEFC developed the module standard, PEFC ST-MO 2002-1:2026, to support organisations in demonstrating compliance with the EUDR. It sets out requirements for the implementation of a PEFC Due Diligence System aligned with the EUDR (PEFC EUDR DDS).

This Intermediate Standard sets out additional requirements for certification bodies operating certification against the PEFC EUDR DDS module standard. It is not a standalone standard and shall be used in conjunction with PEFC ST 2003, *Requirements for Certification Bodies Operating Certification against the PEFC International Chain of Custody Standard*.

PEFC-notified certification bodies conduct third-party conformity assessment audits of organisations against the PEFC EUDR DDS module standard. However, responsibility for compliance with the EUDR remains with the organisations. The competent authorities designated by EU Member States are responsible for determining compliance of relevant products with the EUDR.

The additional requirements for certification bodies were initially provided through the PEFC Bridging Document, *Additional guidance for certification bodies auditing against the PEFC EUDR DDS module standard ST 2002-1:2024*. The bridging document enabled PEFC-notified certification bodies to provide certification services against the PEFC EUDR DDS module standard by fulfilling the requirements of PEFC ST 2003:2020 together with the additional guidance set out in the bridging document.

Following the adoption of PEFC PR 001:2026, *PEFC Council Documentation Structure, Development, and Maintenance Process*, PEFC developed this Intermediate Standard to incorporate the additional certification body requirements into the PEFC documentation structure and enable their timely implementation.

This Intermediate Standard was developed in an open, transparent, consultative and consensus-based process covering a broad range of stakeholders following PEFC's procedures for the development of technical documentation outlined in PEFC PR 001:2026.

This Intermediate Standard replaces version 2 of the PEFC Bridging Document, *Additional guidance for certification bodies auditing against the PEFC EUDR DDS module standard ST 2002-1:2024*. A summary of the main changes is presented in Table 1 below.

Table 1: Summary of the main changes between this standard and the PEFC bridging document

Chapter	Main changes
Chapter 4 General requirements	• Additional requirements for certification bodies to: ○ Provide information related to its PEFC EUDR DDS certification activities and PEFC EUDR DDS activities of its client organisation, upon request to the defined parties. ○ Allow PEFC Council secretariat staff and/or PEFC authorised body staff to participate as observers during the audits.

	○ Include in legally enforceable agreements the client organisation's consent to share specified information related to its PEFC EUDR DDS certification with defined parties, the range of information that may be shared and the information that will be made publicly available. ○ Have procedures for conducting unannounced audits.
Chapter 5 Resource requirements	• The certification body shall put in place arrangements to ensure that its staff are competent and keep records of their competence and performance. • An additional requirement for the certification body to ensure that active auditors maintain their competence regarding PEFC interpretations, certification body procedures and best audit practices.
Chapter 6 Process requirements	
Section 6.1 Application	• The information that the certification body needs to receive from its client organisation as part of the application has been extended to include the reasons why an application for PEFC Chain of Custody or PEFC EUDR DDS certification was rejected by another certification body, and the reasons why previous certification under PEFC or another certification system with a similar scope was suspended, withdrawn or terminated.
Section 6.2 Application review	• The certification body shall have a process for acceptance of new clients. As part of the process, it shall verify the information provided and assess the potential impact on PEFC certification of involvement in corrupt practices or illegal sourcing, a previous application being rejected by another certification body, or previous certification being suspended, withdrawn or terminated. The certification body shall reject the client organisation's application, if applicable.
Section 6.3 Audit	• The audit requirements have been complemented by a risk-based approach to the evaluation. • The standard clarifies that the initial audit covering the PEFC EUDR DDS module may take place as part of the regular PEFC Chain of Custody audit cycle or as an additional audit. • Remote audits shall be conducted in accordance with Global ACI-TECH-3-003 (M). • The audit shall assess the accuracy of the information collected by the client organisation and the means used to collect it, with particular attention to species. The certification body shall evaluate whether visits to suppliers, sub-suppliers or forests are needed.

	• The standard provides additional criteria to determine audit time and sampling, and a minimum audit time for audits that only address the PEFC EUDR DDS module standard.
Chapter 6.4 Certification documentation	• Additional requirements for the certification body to: o Provide a copy of the audit report and the summary audit report, together with the certificate. o The summary audit report and the certificate will be published on the PEFC website. o The summary audit report shall include at least information specified in Appendix 3 and shall not include any confidential information.
Section 6.6 Unannounced audits	• Additional requirements define when the certification body shall conduct unannounced audits, including at least one surveillance audit within the certification cycle and in cases involving substantiated concerns, EUDR substantiated concerns, complaints or higher risks of non-compliance, and how such audits shall be conducted.
Chapter 7 Management system requirements	• The certification body is required to provide, on request, the results of its annual internal audit relating to its PEFC Chain of Custody certification activities and PEFC EUDR DDS certification activities to the PEFC Council and the applicable PEFC authorised body.
Appendices	• A new normative Appendix 3 has been added, specifying the minimum content of summary audit reports and audit reports

1. Scope

This standard provides additional requirements for certification bodies operating certification against PEFC ST-MO 2002-1:2026, *Requirements for the Implementation of a PEFC EUDR Due Diligence System (PEFC EUDR DDS)*, and shall be used in conjunction with *PEFC ST 2003, Requirements for Certification Bodies Operating Certification against the PEFC International Chain of Custody Standard*.

Certification body personnel conducting certification activities against PEFC ST-MO 2002-1:2026 shall be qualified to conduct PEFC Chain of Custody certification activities in accordance with PEFC ST 2003 and shall meet the additional qualification requirements in this standard.

Certification against the PEFC EUDR DDS module standard does not constitute confirmation or verification of legal compliance with the EUDR. It provides third-party assurance only of conformity with the requirements of the PEFC EUDR DDS module standard. Responsibility for legal compliance remains solely with the organisation established in the European Union territory subject to the EUDR.

In this standard, the following verbal forms are used: “shall” indicates a requirement; “should” indicates a recommendation; “may” indicates a permission; “can” indicates a possibility or a capability. Further details can be found in the ISO/IEC Directives, Part 2.

2. Normative references

The following referenced documents are indispensable for the application of this standard. For both dated and undated references, the latest edition of the referenced document (including any amendment) applies.

PEFC ST 2002, *Chain of Custody of Forest and Tree Based Products - Requirements* (available from www.pefc.org)

PEFC ST-MO 2002-1:2026, *Requirements for the Implementation of a PEFC EUDR Due Diligence System (PEFC EUDR DDS)* (available from www.pefc.org)

PEFC ST 2003, *Requirements for Certification Bodies operating Certification against the PEFC International Chain of Custody Standard* (available from www.pefc.org)

Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010, as amended by Regulation (EU) 2024/3234 and Regulation (EU) 2025/2650 (hereinafter referred to as EUDR)

Regulation (EU) 2024/3234 of the European Parliament and of the Council of 19 December 2024 amending Regulation (EU) 2023/1115 as regards provisions relating to the date of application

Regulation (EU) 2025/2650 of the European Parliament and of the Council of 19 December 2025 amending Regulation (EU) 2023/1115 as regards certain obligations of operators and traders

Global ACI-TECH-3-003 (M) Mandatory Document for the Use of Information and Communication Technology (ICT) for Conformity Assessment Purposes

Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (hereinafter referred to as EUTR)

Commission Implementing Regulation (EU) 2024/3084 of 4 December 2024 on the functioning of the information system pursuant to Regulation (EU) 2023/1115 of the European Parliament and of the Council on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation, as amended by Commission Implementing Regulation (EU) 2026/1565

Commission Implementing Regulation (EU) 2026/1565 of 13 July 2026 amending Implementing Regulation (EU) 2024/3084 as regards the submission of due diligence statements, simplified declarations for micro or small primary operators, contingency arrangements and other measures simplifying the use of the information system

Commission Delegated Regulation (EU) 2026/2101 of 13 July 2026 amending Regulation (EU) 2023/1115 of the European Parliament and of the Council as regards the list of relevant commodities and relevant products

3. Terms and definitions

3.1 General

All terms and definitions from PEFC ST-MO 2002-1:2026, PEFC ST 2002 and PEFC ST 2003 are applicable.

4. General requirements

4.1 General

4.1.1 The criteria against which the client organisation's PEFC EUDR DDS is evaluated are those outlined in the latest version of the PEFC EUDR DDS module.

Note: The latest version of the PEFC EUDR DDS module, its amendments and corresponding transition periods are available from the PEFC website www.pefc.org.

4.1.2 The certification body shall allow PEFC Council secretariat staff and/or PEFC authorised body staff to participate as observers during certification body audits as part of the PEFC EUDR DDS monitoring system, with prior coordination with the client organisation and the PEFC notified certification body.

Note: This also includes PEFC Chain of Custody audits.

4.2 Legal and contractual matters

4.2.1 The certification body shall ensure that the legally enforceable agreement with its client includes information on the certification body procedures to conduct unannounced audits and confirms the client organisation's acceptance of such audits.

4.3 Confidentiality

4.3.1 The certification body shall provide relevant information related to its PEFC EUDR DDS certification activities and the client organisation's conformance with the PEFC EUDR DDS module when requested by the European Commission or competent authorities for the performance of their duties under the EUDR or other duties assigned by law, or by the PEFC Council or any PEFC authorised body for the purposes of monitoring and evaluating the PEFC scheme.

Note: Requirements on information sharing by client organisations are also included in the PEFC EUDR DDS module standard. See 4.1.10 of PEFC ST-MO 2002-1.

4.3.2 The certification body shall ensure that the legally enforceable agreement with its client includes the client organisation's consent for the certification body to share information related to the client organisation's conformance with the PEFC EUDR DDS module with the European Commission, competent authorities, the PEFC Council and PEFC authorised bodies, as described in 4.3.1.

4.3.3 The range of information shall be limited to information related to the client organisation's conformance with the PEFC EUDR DDS module, such as the audit report, or information used for the investigation of substantiated concerns, EUDR substantiated concerns or complaints raised against the client organisation.

4.3.4 The agreement shall also include information that will be made publicly available through the PEFC database, specifically the summary audit report and certification related information needed for the implementation of the chain of custody and the client organisation's contact point.

Note: Contact points are usually general email addresses that do not include personal data.

5. Resource requirements

5.1 Certification body personnel

5.1.1 *Auditors*

5.1.1.1 *PEFC EUDR DDS training*

The certification body shall ensure that auditors have passed PEFC Council-recognised initial training on the PEFC EUDR DDS module standard before starting to audit against the standard.

Note: The PEFC website www.pefc.org provides further information on training options.

5.1.1.2 Competencies

5.1.1.2.1 The certification body shall ensure that auditors demonstrate the ability to apply terminology, knowledge, understanding and skills in the areas mentioned under requirement 6.1.1.2.6.2 of PEFC ST 2003 for the PEFC EUDR DDS module standard, specifically:

a) The objectives and core processes of the PEFC system including the requirements of the PEFC Sustainable Forest Management standard (PEFC ST 1003) covered in the PEFC Chain of Custody definition of controversial sources (PEFC ST 2002, clause 3.7, paragraphs b, c, d and e) and the definition of non-compliant products (PEFC ST-MO 2002-1, definition 3.23).

b) Principles and requirements of the PEFC EUDR DDS module standard (PEFC ST-MO 2002-1).

c) Application of the measures to avoid procurement of non-compliant products, including how to verify information (geospatial evidence, legal documentation, etc.), the relevant risk assessment methodology and indicators and risk mitigation measures.

5.1.2 *Reviewer and certification decision makers*

5.1.2.1 *PEFC EUDR DDS training*

5.1.2.1.1 The certification body shall ensure that the reviewer and certification decision maker have passed PEFC Council-recognised initial training on the PEFC EUDR DDS module standard.

Note: The PEFC website www.pefc.org provides further information on training options.

5.1.2.2 *Competencies*

5.1.2.2.1 The certification body shall ensure that the reviewer and certification decision maker demonstrate the ability to apply knowledge and skills in the areas mentioned under requirement 6.1.1.4.6.1 of PEFC ST 2003 for the PEFC EUDR DDS module standard, specifically:

a) the definition of non-compliant products (PEFC ST-MO 2002-1, clause 3.23)

b) principles and requirements of the PEFC EUDR DDS module standard (PEFC ST-MO 2002-1)

5.2 Management of competence for personnel involved in the certification process

5.2.1 The certification body shall define, for all personnel involved in the certification process, the competence criteria demonstrating their knowledge of the requirements, the process and the objectives of the EUDR, proportionate to their role and responsibilities. The certification body shall also put in place the necessary arrangements to assess and demonstrate these competences and keep records attesting the competence and performance of the staff concerned.

5.2.2 The certification body shall ensure that qualified reviewers, certification decision makers and auditors, every two calendar years, have successfully passed PEFC Council-recognised refresher training on the PEFC EUDR DDS module standard.

5.2.3 When there is a new issuance of the PEFC EUDR DDS module standard, the certification body shall ensure that qualified reviewers, certification decision makers and auditors have passed PEFC Council-recognised refresher training covering the new version of the standard before starting to operate against it.

Note: The PEFC website www.pefc.org provides further information on training options.

5.2.4 The certification body shall ensure that active auditors maintain their competence regarding PEFC interpretations, certification body procedures and best audit practices.

6. Process requirements

6.1 Application

6.1.1 The certification body shall obtain from the client organisation, as a minimum, the following information and documentation as a part of the application for certification:

a) Documented procedures as defined in the PEFC EUDR DDS module standard.

b) Description of the products covered by the PEFC EUDR DDS module standard sufficient to identify product groups for which the PEFC EUDR DDS module standard is applied.

c) Sites covered by the PEFC EUDR DDS module standard in the case of multi-site certification.

d) Where the client organisation has applied for PEFC Chain of Custody certification or PEFC EUDR DDS module certification with another certification body or bodies and the application has been rejected, information on the reasons for the rejection.

e) If the client organisation participated in PEFC, or another certification system with a similar scope to PEFC certification, prior to this application and the certification was suspended, withdrawn or terminated, information on the reasons for the suspension, withdrawal or termination.

6.1.2 The certification body shall obtain from the client organisation, for each applicable site, at least the following information:

a) chain of custody method

b) potential product groups

6.2 Application review

6.2.1 The certification body shall establish a procedure defining the checks to be carried out when reviewing an application for acceptance.

6.2.2 The certification body shall verify the documentation provided by the client organisation and assess the client organisation's commitment and capability to conform to the applicable PEFC certification requirements. The review shall include, where applicable, the following checks:

a) Whether the client organisation or any legal predecessor has engaged in corrupt practices or the illegal sourcing of forest and tree-based materials, and the potential impact of such conduct on PEFC certification.

b) Where an application by the client organisation was previously rejected by another certification body, the reasons for the rejection and their potential impact on PEFC certification.

c) Where the client organisation's previous certification was suspended, terminated or withdrawn, the reasons for that decision and its potential impact on PEFC certification.

6.2.3 The certification body shall not accept applications where there is verified evidence of current engagement in corrupt practices or illegal sourcing of forest and tree-based materials by the client organisation. If verified evidence of such practices is found, the certification body shall provide the information to the PEFC Council and the PEFC authorised body.

6.2.4 In the case of historic engagement in corrupt practices or illegal sourcing of forest and tree-based materials, the certification body shall not accept the application unless there is verified evidence that the engagement has stopped and that the client organisation or its legal predecessor or predecessors is not subject to any ongoing legal investigation or sanctions. The information shall be provided to the PEFC Council and the PEFC authorised body.

6.3 Audit

6.3.1 The certification body shall conduct its evaluation using a risk-based approach, according to the scope, scale, intensity and risk of the client organisation's operation.

6.3.2 The initial audit covering the PEFC EUDR DDS module may take place as part of the regular cycle (initial audit, four surveillance audits and recertification audit) of the PEFC Chain of Custody audit, or as an additional audit.

6.3.3 The purpose of the audit is to:

a) determine the conformity of the client organisation's:

i. chain of custody process with the requirements of the PEFC EUDR DDS module standard, and its effective implementation;

ii. management system with the requirements of the PEFC EUDR DDS module standard, and its effective implementation;

iii. chain of custody process with requirements for the avoidance of procuring raw material from controversial sources or non-compliant products where applicable (PEFC DDS and PEFC EUDR DDS module standard requirements) and its effective implementation;

b) collect data as required by PEFC.

6.3.4 The audit team shall:

i. conduct the audits according to guidance provided in ISO 19011, taking into account scale, complexity and risk;

ii. check the traceability of raw materials and associated delivery documents (select a sample of suppliers that is proportionate to the client organisation's activities);

iii. check volume reconciliation for all products covered under the standard;

iv. for operators, check the submission of the due diligence statement or simplified declaration and the communication to PEFC customers of the EU reference number or simplified declaration identifier;

v. for non-SME downstream operators and traders, check registration in the EU database, as applicable.

6.3.5 In general, audits (initial, surveillance and recertification) shall be conducted on-site, except in those cases where requirements 7.4.6 or 7.9.2 of PEFC ST 2003 apply, in which case certification bodies may decide to conduct remote audits.

6.3.6 When an audit to extend the scope of the organisation's chain of custody certificate to cover the PEFC EUDR DDS module standard takes place outside an initial, surveillance or recertification audit, the certification body may use remote audit techniques, provided that it can demonstrate the credibility of conducting the audit remotely and that requirement 7.4.6 of PEFC ST 2003 applies.

6.3.7 Any remote audits shall be conducted according to Global ACI-TECH-3-003 (M).

6.3.8 The certification body shall assess the accuracy of the information collected by the client organisation and the means used by the client organisation to obtain and evaluate that information. The certification body shall evaluate whether visits to suppliers, sub-suppliers or the forest level are needed to assess the accuracy and shall justify its decision in the audit report.

6.3.9 Where the certification body identifies a risk related to the accuracy of species information, the assessment may include verification of the declared species against the material present.

6.3.10 The certification body shall determine the audit time and sampling according to the scope, scale, intensity and risk of the client organisation's operations under PEFC EUDR DDS certification, and the accuracy of the data provided by the client organisation as part of the application.

6.3.11 In addition to the requirements of PEFC ST 2003, when determining the audit time and sampling during the audit, the certification body shall also consider the following aspects:

a) client organisation's operations within the scope of the PEFC EUDR DDS module standard;

b) substantiated concerns, EUDR substantiated concerns or complaints received by the client organisation or by the certification body that would point to a risk of nonconformity;

c) history of nonconformities;

d) audit methods;

e) translation needs; and

f) certification activities:

   i. geographical scope;

   ii. type of audits;

   iii. material categories and claims;

   iv. the complexity and length of the supply chain that could create a significant risk of procuring material from controversial sources and/or non-compliant products and risk of mixing with controversial sources and/or with non-compliant products;

   v. number of sites.

6.3.12 When the certification body conducts the audit against the PEFC EUDR DDS module standard separately from the PEFC Chain of Custody audit, the minimum audit time is four hours. This shall not include reporting activities, except under specific conditions where their inclusion can be justified and documented. If the audit takes place as part of the PEFC Chain of Custody audit, the overall audit time shall be increased according to the factors mentioned above.

6.4 Certification documentation

6.4.1 The certification body may reissue the client organisation's Chain of Custody certificate when adding the PEFC EUDR DDS module standard to the scope of the certificate.

6.4.2 If the certificate is reissued, the date on which PEFC Chain of Custody certification and PEFC EUDR DDS module certification are granted shall be the same. The reissued certificate may maintain the certification cycle and the same expiry date as the previous certificate.

6.4.3 The certification body shall indicate in the certification documentation the reason for the reissuance, e.g., 'Scope extension added for PEFC EUDR DDS module standard'.

6.4.4 If the certificate is not reissued, the certification documentation shall clearly indicate the date from which the scope of the PEFC Chain of Custody certification is extended to include the PEFC EUDR DDS module standard.

6.4.5 The expiry date of the client organisation's Chain of Custody certificate shall remain the same.

Note: In cases where the audit is a recertification audit and the certificate is reissued, the expiry date will change accordingly.

6.4.6 The client organisation's Chain of Custody certification cycle shall remain the same.

Note: In cases where the audit is a recertification audit and the certificate is reissued, the certification cycle starts again.

6.4.7 In addition to the requirements of PEFC ST 2003, the scope of certification shall include the following information:

a) reference to PEFC ST-MO 2002-1:2026, Requirements for the Implementation of a PEFC EUDR Due Diligence System (PEFC EUDR DDS);

b) products covered by the PEFC EUDR DDS module according to the PEFC product categories.

6.4.8 Where applicable, the scope of the certification shall clearly distinguish between products covered by the PEFC EUDR DDS module standard and those covered only by the PEFC Chain of Custody standard. All products covered by the PEFC EUDR DDS module standard shall also be covered by the PEFC Chain of Custody standard.

6.4.9 The scope of the certification shall indicate that the products covered by the PEFC EUDR DDS module standard have been verified as conforming to the PEFC EUDR DDS module. This does not constitute verification of the products' compliance with the EUDR.

6.4.10 The (public) summary audit report and the (private) audit report shall include at least the information specified in Appendix 3.

Note: The summary audit report will be publicly available on the PEFC website.

6.4.11 The summary audit report shall not include any confidential information.

6.4.12 The certification body shall provide a copy of the audit report and the summary audit report, together with the certificate, to the PEFC Council and the PEFC authorised body. On request, the certification documentation shall be provided in English. On request, any other necessary audit records may be provided in English, in accordance with requirement 4.5 of PEFC ST 2003:2020.

6.5 Termination, reduction, suspension or withdrawal of certification

6.5.1 The certification body shall follow up and investigate any substantiated concerns, EUDR substantiated concerns or complaints against a client organisation and, if applicable, suspend the certificate. The certification body shall keep PEFC informed.

6.5.2 If PEFC EUDR DDS certification is terminated, suspended or withdrawn, the certification body shall inform the client organisation that any further use of PEFC-EUDR claims is not allowed. In case of suspension, the certification body shall monitor whether the client organisation has ceased using the PEFC-EUDR claims.

6.5.3 The validity of the PEFC EUDR DDS module scope shall be subject to the validity of the client organisation's Chain of Custody certificate.

6.6 Unannounced audits

6.6.1 The certification body shall conduct at least one surveillance audit within the certification cycle as an unannounced audit. If the PEFC Chain of Custody audit is conducted together with the PEFC EUDR DDS audit, the PEFC Chain of Custody audit shall also be conducted as an unannounced audit.

6.6.2 The certification body may increase the number of unannounced audits according to risk, scope and scale for high-risk supply chains.

6.6.3 Initial certification and recertification audits shall not be performed unannounced.

6.6.4 Once certified, the client organisation may choose to have all surveillance audits conducted as unannounced audits.

6.6.5 In addition, unannounced audits may take place when the certification body has received a substantiated concern, EUDR substantiated concern or complaint that the client organisation is knowingly breaching a requirement in the standard.

6.6.6 The certification body shall have documented procedures covering unannounced audits. The procedures shall define the conditions under which it carries out unannounced audits.

6.6.7 The conditions for conducting unannounced audits shall include substantiated concerns, EUDR substantiated concerns, complaints or higher risks of non-compliance.

6.6.8 The certification body shall determine the date of the unannounced audit as part of the audit programme.

6.6.9 The client organisation shall not be notified in advance of the date of the unannounced audit and the audit plan shall not be shared until the opening meeting.

6.6.10 The certification body and the client organisation may agree on blackout days in advance.

6.6.11 In exceptional circumstances, such as where security or safety restrictions apply or visa is required, contact with the client organisation may be necessary. In such cases, the client organisation may be informed that the unannounced audit will take place within a defined time window, typically 30 days.

6.6.12 The certification body shall suspend or withdraw a certificate if the client organisation refuses an unannounced audit without justified circumstances.

6.6.13 When the certification body conducts an unannounced audit outside the regular certification cycle (i.e., outside regular surveillance audits), it shall prepare an additional report that includes the applicable minimum content of regular reports, as specified in Appendix 3. Findings shall be treated in the same way as findings identified during regular audits.

7. Management system requirements

7.1 Internal audits of the certification body

On request, the certification body shall provide the PEFC Council and the PEFC authorised body of the country in which the certification body operates, where applicable, with the results of its annual internal audit relating to the performance of PEFC Chain of Custody certification activities and PEFC EUDR DDS certification activities.

Appendix 1 (normative): Accreditations accepted by the PEFC Council for PEFC notification

The PEFC Council requires that PEFC Chain of Custody certification shall be carried out by certification bodies accredited by accreditation bodies that are signatories to the Global ACI Multilateral Recognition Arrangement (MRA) for product certification, either directly or through a Global ACI Recognised Regional Cooperation Body.

In addition to the requirements of PEFC ST 2003, the scope of the accreditation shall explicitly cover PEFC ST 2002, *Chain of Custody of Forest and Tree Based Products – Requirements*, PEFC ST 2001, *PEFC Trademarks Rules – Requirements* and PEFC ST-MO 2002-1:2026, *Requirements for the Implementation of a PEFC EUDR Due Diligence System (PEFC EUDR DDS)*, in their valid versions as published on the PEFC website.

The scope of accreditation shall also explicitly state ISO/IEC 17065, PEFC ST 2003 and PEFC ST-INM 2003-1, *Additional Requirements for Certification Bodies Operating Certification against the PEFC EUDR DDS Module Standard*, and any other requirements against which the certification body has been assessed.

The accreditation certificate shall be available in English and any other language, as necessary.

Appendix 2 (normative): Multi-site Chain of Custody certification

1. Eligibility criteria for the certification body

1.1 If the individual sites are applying different chain of custody methods, the application of the Chain of Custody standard shall be clearly stated in the certificate and any appendix for the individual sites. In addition, the certification documentation shall clearly identify which chain of custody methods, product groups and scopes (PEFC ST 2002, PEFC ST-MO 2002-1, or both) are applicable to each individual site.

Appendix 3 (normative): Minimum content of public summary audit reports and audit reports

In addition to the requirements of Appendix 4 of PEFC ST 2003, **certification bodies** shall include the following elements in the (public) summary audit report and (private) audit report:

1. Minimum content of the (public) summary audit report

1.1 Front page

1.2 Description of client organisation

1.3 Description of the client organisation's chain of custody management system by which the organisation maintains control of all product groups within the scope of the PEFC EUDR DDS module

1.4 Scope of the audit

a) date of the audit;

b) applied certification criteria;

c) summary description of audit planning (remote, on-site or a combination of both, summary of the risk assessment and justification for the audit method, sampling basis and stakeholder consultation), including audit time (split by time spent on-site and remotely, where relevant);

d) summary description of the audit itinerary, including the number of visits to suppliers and sub-suppliers and the forests, and the justification for the audit itinerary and the number and selection of sites visited, as applicable;

e) PEFC standards audited/certified (including version number);

f) sites audited;

g) certification under other voluntary schemes or standards.

1.5 Audit findings, including:

a) aggregated list of nonconformities identified;

b) evaluation of previously issued nonconformities;

c) recommended certification decision.

1.6 Other information

a) date of audit;

b) place of issuance;

c) stamp and/or signature of the issuing party.

2. Minimum content of the audit report

2.1 Front page

2.2 Description of client organisation

2.3 Description of the client organisation's chain of custody management system by which the organisation maintains control of all product groups within the scope of the PEFC EUDR DDS module, including input/output and aggregated country/ies or potential country/countries of origin of the relevant products, species, volume of PEFC certified material, PEFC controlled material, PEFC controlled material from other certification schemes sourced and produced during the previous calendar year, and PEFC-EUDR claim material in volume per each of those.

2.4 Scope of the audit

a) date of the audit;

b) applied certification criteria from PEFC ST-MO 2002-1:2026, including for each product group and/or site, as applicable;

c) description of audit planning (remote, on-site or a combination of both, including any information required by Global ACI-TECH-3-003 (M) to justify a remote audit, summary of the risk assessment and justification for the audit method, sampling basis and stakeholder consultation), including audit time (split by time spent on-site and remotely, where relevant);

d) description of the audit itinerary, including visits to suppliers and sub-suppliers and the forests and the justification for their selection;

e) PEFC standards audited/certified (including version number);

f) sites audited;

g) certification under other voluntary schemes or standards.

2.5 Audit findings against the standards audited, including:

a) list of all requirements and a justification of how they are met;

b) nonconformities identified for each requirement, including the requirement number and the timeframe for their correction. For minor nonconformities, the estimated timeframe shall be included;

c) aggregated list of substantiated concerns, EUDR substantiated concerns and complaints.

2.6 Other information

a) date of audit;

b) place of issuance;

c) stamp and/or signature of the issuing party.

Bibliography

European Commission, *Frequently Asked Questions - Implementation of the EU Deforestation Regulation*

Guidance document for Regulation (EU) 2023/1115 on deforestation-free products (C/2026/3896)

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (recast)

Regulation (EC) No 2173/2005

Global ACI-ACC-00, Informative Document for Management of Extraordinary Events or Circumstances Affecting ABs, CABs and Certified Organisation

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