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|  | <b>CHAIN OF CUSTODY CERTIFICATION<br/>PROGRAMME BASED ON PEFC CoC<br/>STANDARDS</b> | <b>GP21-PL</b><br>Issued on<br><b>30.05.2024</b> |
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## 1. AIM OF INSTITUTION

The aim of this document is to describe the chain of custody certification process based on PEFC standards, carried out by Bureau Veritas Polska, hereinafter referred to as the Certification Body or BV Polska. This document describes the tasks executed by the Certification Body and the organisation applying for certification, hereinafter referred to as the Client or the organisation, for the purposes of the certificate being granted and maintained.

*Note 1: A reference made in this document to standards without any dates shall mean a reference to the currently applicable issue of these standards*

## 2. SCOPE

The process of certification of the PEFC Chain of Custody certification encompasses:

- Review of the application and calculation of the audit extent,
- Preparation of the audit,
- Conducting the audit,
- Technical review of documentation and process course correctness,
- Making a decision on granting certification with PCA accreditation.

BV Polska issues PEFC CoC certificates with PCA accreditation outside of Poland only and exclusively on the basis of signed SLAs.

The right to review audit documentation, issue a certification decision, suspension or withdrawal of a certificate is carried out in accordance with the scope of responsibilities and the established competence matrix (Annex No. 4 to KJW-PL Management Handbook).

## 3. SUPERVISION OVER THE PROCEDURE

BVC Polska oversees compliance with this procedure. Changes to this procedure must be approved by BVC Polska Technical Manager.


## 4. OVERRIDING REQUIREMENTS

- ISO/IEC 17000 Conformity assessment -- Vocabulary and general principles
- ISO/IEC 17065 Conformity assessment – Requirements for bodies certifying products, processes and services
- ISO 19011 - Guidelines for auditing management systems
- IAF MD1 - IAF Mandatory Document for the Audit and Certification of a Management System Operated by a Multi-Site Organization
- IAF MD4- IAF mandatory document for the use of information and communication technology (ICT) for auditing/assessment purposes
- IAF MD 2 IAF Mandatory Document for the Transfer of Accredited Certification of Management Systems
- DACW-01 Accreditation of certification bodies in terms of products - specific requirements
- PEFC PL 1002 v.2 Certification and accreditation procedures
- PEFC ST 2002:2020 Chain of Custody of forest and tree based products – Requirements
- PEFC ST 2003:2020 Requirements for Certification Bodies operating Certification against the PEFC International Chain of Custody Standard
- PEFC ST 2001:2020 PEFC Trademarks Rules – Requirements

## 5. APPLICATION FOR CERTIFICATION

A certification agreement is prepared on the basis of the "Certification application" document issued by BV Polska, reference number "SF01 RFQ PEFC CoC", or an equivalent document, as well as other applicable documents required for the application review. BV Polska has to obtain at least the following information:

- name and contact data of the organisation (name, legal form, on site address, etc.)
- form of the legal title;
- determining the type and scope of certification (chain of custody certification, multi-site certification, single certification, etc.);
- sites covered by the PEFC chain of custody in the case of multi-site certification
- documented procedures of the client organization as defined in the Chain of Custody standard\*

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- descriptive identification of the products covered by the PEFC chain of custody sufficient to identify product groups, chain of custody method, intended application of the PEFC trademarks

*\*Note: The information does not have to be obtained at the moment of first contact with the client organisation, but at least before the audit for documentation review. At the same time, BV Polska reserves the right to update the approved number of audit days, if such changes are necessary after reviewing the client's procedures.*

## **6. REVIEW OF APPLICATION**

The authorised personnel of BV Polska perform a review of the certification application, or equivalent document, that was submitted. Based on the information collected there is established the capability of [certification body](#) to provide the service according to the proceedings specified according to procedures, with taking account of the requirements specific for PEFC CoC.

## **7. CALCULATING THE SIZE OF THE AUDIT**

When establishing the audit duration, BV Polska will take into account:

- the aims and scope of the evaluation;
- the time and place of conducting the audit;
- specification of members of the audit conducting team,
- size of the company encompassed with certification;
- employment status;
- number of sites covered by the audit.

The principles of establishing the time of audit are specified by the **GP21A-PL Calculation of PEFC CoC audit duration** procedure.

## **8. CONCLUSION OF THE CONTRACT**

Based on the information provided, an Offer-Contract is created for the Client. BV Polska considers the signing thereof a conclusion of Certification Contract and it constitutes basis for conducting the certification process. It is allowed to conclude a contract based on a document prepared by the Client, provided that such document defines requirements equivalent to this procedure and service provision conditions of BV Polska.

**GP21-PL** constitutes an integral part contract concluded between Bureau Veritas and the Client and constitutes supplementation thereof within the scope of rules of procedure during execution of the chain of custody certification process according to the requirements of the Forestry Certification System according to PEFC.

In the case of signing the certification agreement by other BV offices than BV Polska, the Customer is obliged to sign a document: BVC\_Poland\_PEFC CoC\_International\_Contract.


## **9. AUDITING TEAM OF BV POLSKA**

The composition of the auditing team for the purposes of every single audit is designated on the basis of requirements that specify the competencies of chain of custody auditors according to the PEFC Forestry Certification System, relying upon requirements for quality system auditors and their knowledge and practical experience within the scope of chain of custody. This team consists of auditors and technical specialists, while maintaining gender balance as much as possible. The leading auditor is appointed from among the auditing team.

BVC Polska appoints the auditing team on the basis of:

- qualifications possessed,
- conformity with PEFC requirements and audit approach,
- availability.

The Client is informed of the auditor team composition. The Client is entitled to lodge an objection with Bureau Veritas against assigning a specific auditor/expert if a conflict of interest occurs. As a result of this objection, Bureau Veritas will assign a different auditor/specialist. In this situation, the previously agreed audit date might be subject to a change. The Client's right to voice an objection may not be abused.

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Lack of objection on part of the Client shall be considered an acceptance of the proposed audit team.

The competencies are established by the **GP21B-PL Personnel competencies within the PEFC CoC programme** procedure.

PCA accreditation: all of the PEFC CoC auditors have to be approved by BV Polska. To this end, there should be used the PF 41 Competency evaluation form: PEFC Competence Assessment – Review of Documents & Interview, available at Connections.

All the forms are available at SharePoint/ PEFC PCA.

#### **9.1.1. Exchange of auditors between countries.**

It is possible to exchange auditors between countries in coordination with the BV Poland's office.

### **10. CERTIFICATION AUDIT**

A certification audit is carried out at the Client's site. For client organisations that operate without physical possession, audits may be conducted remotely with the use of ICT tools.

*Note: The final decision on conducting a remote audit belongs to BV Polska.*

On the basis of the contract concluded and information obtained from the Client, after agreeing the date of the audit with the client, the lead auditor elaborates the audit plan, which shall specify at least the following: audit criteria, audit scope, auditing team, and locations, dates and places where the on-site audit activities are to be carried out (opening meeting, management system examination, meetings of the auditing team, closing meeting).

In order to examine the effectiveness of the management system being the object of certification, the audit team conducts an on-site audit at the Client's premises. If any processes encompassed by the scope of the management system subjected to certification are executed outside of the Client's seat, the Audit is carried out also at places where processes are executed.

During the opening meeting, the lead auditor confirms the arrangements regarding the audit plan with the Client, making sure that all the activities planned can be carried out, and presents the Certification Body and the audit team.

During examination of the management system, the audit team collects through observations, interviews and review of documentation the evidence from the audit regarding compliance or non-compliance of the management system examined with the reference standard. During these activities, it keeps records regarding the information collected.

The following are subject to evaluation during the audit:

- documentation of the chain of custody management system
- adequacy, compliance with the requirements and effectiveness of the implementation and operation of the system,

In addition, in particular, evidence is collected confirming that the organisation's management system and accompanying activities comply with the requirements of the standard applicable and other requirements to which the Client has committed himself. Conducting of a certification audit is supposed to confirm that the organisation implemented effectively the management system designed, including monitoring and measurement of achievements in reference to the objectives set, identification and compliance with applicable legal requirements. The evidence for the purposes of confirmation of compliance with chain of custody certification requirements should (if possible) include appropriate information coming also from external sources.

During the closing meeting, the applicant should be presented with audit results in such a manner so that they are able to ask questions regarding presumptive deficiencies and inconsistencies and the evidence confirming them.

Within 10 business days from the audit end date, the complete documentation requiring approval must be provided to BV Polska, where it is reviewed and where the decision is made on awarding the certificate.

BV Polska provides the client with the results of the certification audit in the form of PEFC COC audit report.

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## 11. CERTIFICATE ISSUE

After closing all inconsistencies (if any were found), the lead auditor issues a recommendation for certificate issue.

The documentation is verified by the technical personnel and approved by the persons authorised. After receiving satisfactory results of evaluation of the organisation and after the amounts payable under the contract and certification services provided are settled, BV Polska issues the certificate valid for 5 years starting from the date of awarding the certificate.

In case of a negative decision, the Client will receive a notification of the decision along with the justification.

**BV Polska is entitled to award or suspend awarding of the PEFC CoC certificate with PCA accreditation.**

The certificate will be issued in English and in any other appropriate language.

If, in specific situations, it is necessary to introduce changes to the certificate, such certificate shall be re-issued according to the general document supervision procedure and approved by BV Polska

BV Polska maintains records of all audits conducted and certificates issued.

After issuing the certification decision, the certificate will be sent as a PDF file (with signature of BV Polska) to be sent to the Client by a local office. A final version of the certificate provided to the client has to be sent to BV Polska

## 12. CERTIFICATE TRANSFER

BV Polska follows the principles described in IAF MD 2:2017 IAF Mandatory Document for the Transfer of Accredited Certification of Management Systems.

## 13. THE RIGHT TO USE THE CERTIFICATE AND CERTIFICATION MARK

Together with the certificate, the Client receives the right to use the certificate and the certification mark that expires of expiration of certificate validity, as of the moment of expiration of the contract with BV Polska or once the certificate is suspended or withdrawn.

*Note: A verification of PEFC marking is an integral part of the audit. The auditors from BV verify the correctness of application of provisions of the PEFC Trademarks Rules – Requirements (PEFC ST 2001)' document. Each PEFC certificate holder is required to sign a license agreement with the PEFC Council*

## 14. MAINTAINING THE CERTIFICATE

The condition for maintaining certificate validity is conducting audits within supervision, hereinafter referred to as supervision audits. The aim of the supervision audits is for the BV Polska to confirm that the PEFC CoC requirement are continuously complied with in reference to the management system being the object of certification and to make a decision on maintaining the certificate validity. If a supervision audit is not carried out until the deadline required, the certificate becomes suspended under provision of point 19.

The supervision audits are carried out at least once a year (once every twelve months, plus or minus three months).

For organizations that operate without physical possession, the audit may be performed remotely using ICT tools and technologies. The on-site supervision audit may be replaced by other audit techniques, such as documentation and records review, and the period between on-site supervision audits shall not exceed two years where:

- auditing techniques used provide reasonable assurance that the certified organization's compliance with the criteria of certification;
- no nonconformity was raised during the previous audits;
- the client organisation procurement does not include significant risk supplies;

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- the client organisation provides the BV Polska with all the records required to be kept by the Chain of Custody standard or a list of all the records that allow the certification body to establish an independent sampling;
- the submitted records provide sufficient evidence that the client organisation has not procured raw material and has not sold any product with a PEFC claim since the last audit.

*Note: The final decision regarding the remote audit is made by the BV Polska.*

The audit at the organisation's Headquarters is required in case of each supervision audit.

During the supervision audit there are examined the key elements of the management system being the object of certification and the efficiency of functioning of that system, according to requirements of the certification audit. The Client is obligated to inform of all significant changes made in the management system and organisational structure by the Client from the date of the last audit carried out. Additionally, there is evaluated the use of certificate and certificate mark (PEFC trademark), the effectiveness of corrective actions undertaken by the Client in order to remove inconsistencies and the complaints regarding the management system, if any have been submitted.

Irrespective of the supervision audits, BV Polska carries out during the certificate validity period a review of information made public by the Client and checks the legitimacy of complaints received regarding the Client's activity, if any. It can also carry out additional audits at the Client's premises with short notice or require provision of documents and records regarding the activity certified. The scope of such audit, as well as its duration and composition of the audit team, depend on the reason for conducting a special audit. BV Polska makes the decision regarding the size of the audit required. Such audit is subject to a separate price estimate.

The basis for decision on maintaining the certificate validity is a positive outcome of the supervision audit and positive outcome of presumptive additional audit.

## **15. RECERTIFICATION AUDIT**

In the case of the Client who is in possession of a valid certificate, in order for such certificate to be extended for another 5 years, a recertification audit is carried out prior to expiration of certificate validity. The audit date should be established in such a manner as to enable making a decision on recertification prior to expiration of certificate validity, taking into account the possibility of occurrence of inconsistencies and the additional time required in order to eliminate them. If, within the period so indicated, the Client does not subject itself to recertification audit or if the conditions for issuing a recertification decision are not met, the certificate expires.

A recertification audit is conducting in the same manner as the initial certification audit.

A recertification audit together with the next certification cycle constitutes the object of a new contract.

## **16. DEVIATIONS FROM THE STANDARD AND CORRECTIVE ACTIONS**

The deviations of the Client's management system from applicable standards or requirements described by the organisation that are found during the audit are discussed with representatives of the organisation, who can provide additional information for the purposes of considering whether a dysfunction has occurred.

If a deviation is confirmed, it is recorded in the form of a nonconformity report (form SF02 - nonconformity sheet). The SF02 sheet should be signed by a Client's representative and an auditor as of the moment the inconsistency is recorded.


The inconsistencies should:

- refer to specific provisions of the standard or requirements described by the organisation,
- be supported with evidence,
- be intelligible

There exist three categories of deviation from a standard.

Observation: the note regarding a dysfunction/risk that is not described in the standard or an imprecision in the system implemented vs. requirements of the standard that does not have any



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impact on the organisation's capability of efficient maintenance of the system based on PEFC CoC requirements. The organisation may obtain the certificate, but it should assess the risk and possibly take action in this area.

Minor nonconformities: If a minor nonconformity is raised during the certification audit, the Organization cannot obtain the certification until it closes this type of nonconformities. The organisation should carry out analysis of the reasons for occurrence of inconsistency, specify the corrective actions required and present the plan of corrective actions (SF02 sheet), within the time limit set by the Lead Auditor, but not later than 30 days from the nonconformities being reported. Not sending the corrective action plan to the auditor within the prescribed period may result in the suspension of the certificate. The final decision belongs to the Competence Office. The minor nonconformities shall be closed by the organisation within the time agreed with the Auditor, but no later than during the next audit.

If a minor nonconformity is not closed within the deadline, it will be raised to a major one [see requirements for a major nonconformities below].

Major nonconformities: the organisation may not obtain the certificate until the nonconformity of this type is not closed. The organisation should carry out analysis of the reasons for occurrence of inconsistency, specify the corrective actions undertaken and present the plan of corrective actions (SF02 sheet), within the time limit set by the Lead Auditor, but not later than 30 days from the nonconformity being reported. The nonconformities should be closed by the organisation within 3 months.

No closing a major nonconformity within the prescribed time results in suspension of the certificate (in the case of supervision and recertification audit). The final decision belongs to the Competence Office. In case of a recertification audit, all nonconformities should be closed within the period enabling making a decision on certification, prior to expiration of the certificated owned.

The organisation fills in the SF02 nonconformities forms received and hands them over to BV Polska.

In certain situations, it might be necessary to carry out an additional audit to verify the closing of a nonconformity and to enable awarding/maintaining the certificate (see item 18). BV Polska makes the decision regarding the size of the audit required. Such audit is subject to a separate price estimate.

The plan of corrective actions must be intelligible and prepared in Polish or English language, which means that, at the very least, there must exist a translation summarising the corrective actions / action plans.

#### **17. EXTENSION OF THE SCOPE OF CERTIFICATION**

The organisation certified may apply for extension of the PEFC certification scope at any moment. A written application to that effect should be sent to BV Polska, which is going to prepare an annex to the contract.

#### **18. CHANGES IN THE CERTIFICATE**


In case of any changes in the chain of custody certification system based on PEFC standards or any other significant organisational change, the Client should immediately inform BV Polska of them. Such changes shall be evaluated in the context of compliance with applicable regulations and standards (PEFC CoC and related standards). In certain cases, it might be necessary to carry out an additional visit.

#### **19. SUSPENSION, WITHDRAWAL AND LIMITATION OF THE SCOPE OF THE CERTIFICATE**

BVC Polska reserves the right to suspend, withdraw or limit the scope of a certificate at any moment of its validity.

A certificate can be suspended, withdrawn or limited particularly in the following cases:

- when the organisation has not implemented the corrective actions required in order to close an inconsistency within the period agreed upon,
- when the organisation scored five or more major inconsistencies during a surveillance audit,

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- when the organisation used the certification marks incorrectly,
- when the organisation does not meet its obligations towards BV Polska,
- when the organisation exposed BV Polska to the risk of loss of image,
- when the audits required have not been carried out within the period required (in compliance with accreditation requirements),
- when the organisation applied to BV Polska for temporary suspension of a certificate.

A certificate is suspended for the period of 3 months. On a well-grounded application of the client, such period can be extended to 6 months.

BV Polska will make its best effort to enable the organisation certified to resolve the reasons behind suspension of a certificate. However, if the organisation does not resolve them within the period designated, the certificate will be withdrawn.

Restoration of a certificate may require conducting an additional audit. BV Polska makes the decision regarding the size of the audit required. Such audit is subject to a separate price estimate.

If certification is terminated, suspended or withdrawn any further use of PEFC trademarks and claims is not allowed.

In case of withdrawal of a certificate, the Client shall return the complete set of certificates to BV Polska.

Based on accreditation requirements, BV Polska reserves the right to publish a list of suspended and withdrawn certificates (in any manner it deems appropriate).

Additionally, there is also valid the 'GP05-PL Procedure of certification suspension and withdrawal' procedure, available at the website of BV Polska.

For clients from outside Poland, the complaint procedure is available on the Bureau Veritas website of the country concerned.

## **20. ADDITIONAL AUDITS**

Additional audits with short notice may be required in a situation when e.g.:

- the data available and known to BV Polska indicate on possible existence of irregularities in the PEFC CoC management system certified,
- there take place significant changes that were submitted according to provisions of the regulations or they became known to BV and that could have an impact on the decision regarding the status of the client's compliance with requirements of the regulations;
- there take place changes regarding the client's organisation, standards, and system,
- the nature of the inconsistency reported requires verification of effectiveness of activities undertaken by the organisation within the scope of the audit process.

## **21. APPEALS**

The organisation may submit an appeal against the certification decision of BVC Polska in the following cases:

- when the application or the organisation/group of companies has been rejected,
- when a certificate has not been issued,
- when a certificate has been suspended or withdrawn.

In such case the organisation should file an official appeal in writing. The organisation is going to receive the decision together with grounds for it.

Additionally, there is also valid the 'GP06-PL Certification-related appeals and complaints' procedure, available at the website of BV Polska.

## **22. THIRD PARTY COMPLAINTS**

Any complaints of third parties reported to BV Polska and regarding the activity of the Client within the scope of the Client's management system certified by BV Polska shall be referred to the Client for consideration and undertaking of the appropriate corrective actions if any are necessary. The Client is obligated to provide an answer to a complaint they receive.

BV Polska shall decide on presumptive additional evaluation of the corrective actions conducted according to the procedures of the Client's management system.

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BV Polska shall notify the PEFC Council, within 30 days of any substantiated claims of noncompliance with certification requirements by client organisations, or complaints against client organisations it receives or about which it becomes aware. It is also obliged to provide reports summarizing the resolution of complaints and appeals against the Client.

### **CONFIDENTIALITY**

The whole of personnel involved on part of BV Polska shall maintain confidentiality in relation to all kinds of information or documentation obtained during the process of PEFC CoC certification.

However, Bureau Veritas provides the data on the organisation being certified to the PEFC Council or the National PEFC Council in a systematic manner to update the PEFC database.

Data about the organization is also transferred to the PCA accreditation body.

By signing the certification agreement, the Client automatically consents to the transfer of this data to the PEFC Council or the PEFC National Council.

On request, BV Polska shall send a copy of the audit report and other necessary audit records requested by PEFC, in English language, to the PEFC Council and/or a PEFC National Governing Body.

Confidentiality may not be applicable in the following cases:

- a legal inquiry,
- an inquiry coming from inspection authorities or an accrediting unit,
- a written consent granted by the organisation.

### **23. PARTICIPATION OF OBSERVERS IN AUDITS**

The following persons may participate in particular in the audit as observers:

- internal auditors of BV Polska (by carrying some of the internal audits of BV Polska),
- trainee auditors of BV Polska,
- auditors of accrediting units (when BV Polska is undergoing an audit).

The organisation is not entitled to refuse participation of an accrediting unit representative in the audit. In any other cases, the organisation may refuse to grant consent to participation of observers.

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