



Program for Recognition and Accreditation of Sustainable Management Practices for  
Agroforestry and Natural Forestry Resources

# Chain of Custody Certification Standard

IFWCS-COCS-2026

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**Indian Forest and Wood Certification Scheme “PRAMAAN”  
Indian Institute of Forest Management, Bhopal  
(Scheme Operating Agency)**



# Indian Forest and Wood Certification Scheme “PRAMAAN”

Ministry of Environment, Forest and Climate Change (MoEFCC), Government of India



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|                                |                                                                                                                                                                                                                                                                                                                                               |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Document Name</b>           | Chain of Custody Certification Standard                                                                                                                                                                                                                                                                                                       |
| <b>Document reference code</b> | IFWCS-COCS-2026 V-0                                                                                                                                                                                                                                                                                                                           |
| <b>Scope</b>                   | Standard describing the framework and requirements for Chain of Custody Management Certification                                                                                                                                                                                                                                              |
| <b>Approved by</b>             | IFWCC                                                                                                                                                                                                                                                                                                                                         |
| <b>Approved date</b>           | 17 Feb 2026                                                                                                                                                                                                                                                                                                                                   |
| <b>Issue date</b>              | 17 Feb 2026                                                                                                                                                                                                                                                                                                                                   |
| <b>Effective date</b>          | 17 Feb 2026                                                                                                                                                                                                                                                                                                                                   |
| <b>Validity period</b>         | 5 years or until revised, replaced or withdrawn                                                                                                                                                                                                                                                                                               |
| <b>Contact</b>                 | Indian Institute of Forest Management (IIFM)<br>Post Box No. 357, Nehru Nagar,<br>Bhopal - 462003 (M.P.) India<br>Phone (Direct): +91-755-2774121<br>Phone Ext: +91-755-2775716 *329<br>Website: <a href="http://www.iifm.ac.in">http://www.iifm.ac.in</a><br>Email: <a href="mailto:pramaan@iifmbhopal.edu.in">pramaan@iifmbhopal.edu.in</a> |



# Indian Forest and Wood Certification Scheme “PRAMAAN”

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## Abbreviations

|         |                                                                                                                               |
|---------|-------------------------------------------------------------------------------------------------------------------------------|
| CB      | Certification Body                                                                                                            |
| CoC     | Chain of Custody                                                                                                              |
| DRC     | Dispute Resolution Committee                                                                                                  |
| FMU     | Forest Management Unit                                                                                                        |
| IEC     | International Electrotechnical Commission                                                                                     |
| IFMS    | Indian Forest Management Standard                                                                                             |
| IFWCC   | Indian Forest and Wood Certification Council                                                                                  |
| IFWCS   | Indian Forest and Wood Certification Scheme                                                                                   |
| IIFM    | Indian Institute of Forest Management                                                                                         |
| ISO     | International Organization for Standardization                                                                                |
| MoEFCC  | Ministry of Environment, Forests and Climate Change                                                                           |
| NABCB   | National Accreditation Board for Certification Bodies                                                                         |
| NTFP    | Non-Timber Forest Produce                                                                                                     |
| NWPC    | National Working Plan Code                                                                                                    |
| PRAMAAN | Program for Recognition and Accreditation of Sustainable Management Practices for Agroforestry and Natural Forestry Resources |
| SOA     | Scheme Operating Agency                                                                                                       |
| TOF     | Trees Outside Forests                                                                                                         |

To make a clear distinction between requirements, recommendations, permissions, possibilities, capabilities, and external constraints when using the verbal forms (shall, should, may, can, and must) the Table 1 shall be used to express each type of provision. [Adapted from ISO/IEC Directives Part 2: Principles and rules for the structure and drafting of ISO and IEC documents].

Table 1: Recommendations for the use of verbal forms to express each type of provision

| Provision                  | Verbal form | Equivalent phrases or expressions for use in certain cases                                                                                          |
|----------------------------|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| Requirement                | shall       | is to<br>is required to<br>it is required that<br>has to<br>only ... is permitted<br>it is necessary<br>needs to                                    |
|                            | shall not   | is not allowed [permitted] [acceptable] [permissible]<br>is required to be not<br>is required that ... be not<br>is not to be<br>need not<br>do not |
| Recommendation             | should      | it is recommended that<br>ought to                                                                                                                  |
|                            | should not  | it is not recommended that<br>ought not to                                                                                                          |
| Permission                 | may         | is permitted<br>is allowed<br>is permissible                                                                                                        |
|                            | need not    | it is not required that<br>no... is required                                                                                                        |
| Possibility and capability | can         | be able to<br>there is a possibility of<br>it is possible to                                                                                        |
|                            | cannot      | be unable to<br>there is no possibility of<br>it is not possible to                                                                                 |
| External constraint        | must*       | a legal requirement                                                                                                                                 |

\*Do not use “must” as an alternative for “shall”. (This will avoid any confusion between the requirements of a document and external constraints)



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प्रगते: मूलं प्रकृतिः

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## **A. Introduction**

The Chain of Custody (COC) management certification standard of the Indian Forest and Wood Certification Scheme (IFWCS) branded as “PRAMAAN” (Program for Recognition and Accreditation of Sustainable Management Practices for Agroforestry and Natural Forestry Resources), enables organizations to provide credible, and verifiable information assuring that wood and non-timber forest products (NTFPs) are sourced from IFWCS-PRAMAAN certified sustainably managed forests and/or trees outside forests/ plantations and recycled sources.

Products sold with an IFWCS-PRAMAAN certified claim or bearing the PRAMAAN mark/logo ensure transparent information flow regarding sustainable sourcing, traceability, and compliance with the COC requirements. The COC represents the continuous and unbroken path that wood and non-timber forest-based products follow through the supply chain, from their origin to their conversion into finished goods (such as paper, furniture, handicrafts, wood panels, herbal products, etc.) labelled with the IFWCS-PRAMAAN mark and sale to the end user.

The COC encompasses each stage of the product’s value chain which involves a change of ownership and/or form of the product, including sourcing, processing, trading, and distribution. Any change in ownership or form of IFWCS-certified products requires the establishment of effective COC management systems at the client level, and their verification by an independent NABCB-accredited third-party Certification Body (CB), for the client to sell their products with an IFWCS-PRAMAAN certified claim on it. The IFWCS-PRAMAAN certification claim and the PRAMAAN label communicate the sustainable origin of a forest or wood-based product and aims to promote the demand for, and supply of products sourced from sustainably managed forests and/or TOF areas. This communication encourages market-driven continuous improvement in management practices of the forests, TOFs, and the wood-based industry.

### **1. The institutional framework of the IFWCS-PRAMAAN is delineated below:**

#### **a. Indian Forest and Wood Certification Council**

The Indian Forest and Wood Certification Council (IFWCC) has been established by the Government of India to guide and monitor the implementation of the Indian Forest & Wood Certification Scheme (IFWCS) as notified in the Gazette of India Notification No. 3-19/2022-SU dated 12 December 2023. It acts as a multi-stakeholder advisory body with representatives from various stakeholder groups. The IFWCC acts as a multi-stakeholder consultative body to approve the standards, processes, and procedures under IFWCS-PRAMAAN.

#### **b. Scheme Operating Agency**

The Indian Institute of Forest Management (IIFM), Bhopal designated as the Scheme Operating Agency (SOA), is responsible for the implementation of the IFWCS-PRAMAAN under the guidance of the IFWCC.

#### **c. Accreditation**

The National Accreditation Board for Certification Bodies (NABCB), a constituent body of the Quality Council of India (QCI), Ministry of Commerce and Industry (MoCI), and a member of the International Accreditation Forum (IAF), acts as the accreditation body for certification bodies for IFWCS-PRAMAAN certification.

The IFWCS-PRAMAAN is committed to upholding the rules of sustainable management practices and to maintaining impartiality, independence, and transparency in the development and implementation of this standard. This is achieved through the implementation of multi-

stakeholder consultations and the incorporation of inputs from interested stakeholders throughout the standard review process.

## 2. Principle and objectives of the IFWCS-PRAMAAN COC certification standard:

The chain of custody refers to the system for tracking and handling of materials as they move through the supply chain. This encompasses the receipt, transportation, processing, distribution, resale, and declaration of output materials. The COC certification seeks to provide assurance to buyers and consumers, including farm owners, sawmills, wood-based panel industries, pulp and paper mills, wholesalers, retailers, consumers, and the community at large, that the wood or NTFP products with an IFWCS-PRAMAAN claim are sourced from IFWCS-PRAMAAN certified forests and TOF areas, or from companies/units that are also participating in the COC process. The clients or entities that are part of the certification chain bear the responsibility for ensuring the credibility of the chain of custody system.

The objective of this standard is to establish the COC for forest and wood-based products in order to:

- a. provide a credible assurance that products sold with an IFWCS-PRAMAAN claim come from sources that are IFWCS-PRAMAAN certified, and free from deforestation and degradation in accordance with the international regulations;
- b. facilitate the transparent flow of goods made from such materials throughout the value chain;
- c. promote the demand for and supply of wood and non-timber forest products originating from IFWCS-PRAMAAN certified sources; and
- d. motivate the potential for market-driven continuous improvement of the sustainable management practices in the forests and wood.

## B. Scope

This standard specifies requirements for the clients and relevant stakeholders who wish to make IFWCS-PRAMAAN certified claim on Chain of Custody certified wood and non-timber forest products as an input material sourced from certified sustainably managed forests, Trees Outside Forest (TOF) areas, recycled sources and others that meet the requirements of this standard.

The Chain of Custody (COC) certification standard covers the requirements that must be met by any client who is involved in the following activities related to the IFWCS-PRAMAAN certified material:

- a. procurement, storage, processing, sale, and other such activities (e.g. manufacturing units);
- b. procurement and sale including change in ownership without physical holding (trader);
- c. subcontracted activities including change in physical holding without change in ownership (storage and processing); and
- d. procurement and use of certified material for intended purposes (i.e. infrastructure projects, construction agencies, builders and others)

**NOTE:** Logistics providers are not required to obtain CoC certification solely for handling certified materials. However, such entities must secure approval for usage of trademarks under IFWCS-PRAMAAN if they intend to utilize it for promotional purposes.

The standard also outlines comprehensive requirements covering the eligibility of input material, identification of suppliers of the eligible input material, and verification and validation of the supply of sources of the said wood and NTFP based material. It addresses the segregation of certified input and output material, management of semi-finished and finished stocks during

processing, and production procedures, along with conversion or wastage calculations. Additionally, the standard emphasizes due-diligence, public disclosure and compliance with current and emerging international regulations on deforestation-free and degradation-free products, such as European Union Deforestation Regulation.

The labelling of products is considered as an optional communication tool, that may be incorporated into a client's COC process.

This document does not cover forest management and trees outside forest management.

### C. Normative References

The standards and documents referenced below are critical to the application of this standard:

- Guidelines: Indian Forest and Wood Certification Scheme Guidelines (2023)
- IFWCS-IFMS-2023: Indian Forest Management Standard
- IFWCS-TOFMS-2023: Trees Outside Forests (Management) Standard
- ISO 14021:2016: Environmental labels and declarations-Self-declared environmental claims
- ISO/IEC 17065:2012: Conformity assessment-Requirements for bodies certifying products, processes and services
- ILO Core Conventions: For fundamental principles and rights at work.

**NOTE:** For dated references, only the specified edition shall be used. For undated references, the latest edition of the referenced document shall be used.

### D. Terms and Definitions

For the purposes of this document, the following terms and definitions apply.

1. **Acceptable Material:** Material that may be used in products carrying a Composite claim but which does not qualify as either Certified Material or Recycled Material and therefore shall not contribute to either the certified or recycled percentage.
2. **Client:** Legal entity applying for or holding IFWCS-PRAMAAN Chain of Custody (CoC) certification under this standard.
3. **Certificate Holder:** Client that has been granted a valid CoC certificate by an accredited Certification Body under IFWCS-PRAMAAN.
4. **COC Manager:** Person nominated by the client with defined authority and responsibility to establish, implement, and maintain the CoC management system in accordance with this standard.
5. **Batch Control:** A Chain of Custody method where certified material is physically separated from non-certified material into discrete, identifiable batches throughout the production process.
6. **Claim Period:** A specified time frame, not exceeding three (6) months, for which a certified output claim is calculated and declared.
7. **Credit Account:** A ledger system used in the Credit Method to record the volume of certified input material (as credits) and the subsequent use of those credits for certified output claims.
8. **Credit Method:** A Chain of Custody method where certified inputs generate credits in a central account, which can then be allocated to outputs, allowing for the mixing of certified and non-certified materials.

9. **Controlled Blending:** The intentional mixing of certified and controlled source materials in a production process under the Mass Balance method.
10. **Due Diligence System (DDS):** A documented system implemented by the client for information collection, risk assessment, and risk mitigation to determine whether non-certified inputs originate from negligible-risk sources in accordance with **Annex-1** of this standard.
11. **Material** refers to any timber/wood and/or NTFP material, or product based on this material (including by-products and residues) that enters, is processed within, or exits a supply chain covered by this standard.
12. **Input Period:** A specified time frame, not exceeding twelve (12) months, over which certified input materials are accumulated for the purpose of calculating certified content in the Percentage or Credit Methods.
13. **Mass Balance:** A Chain of Custody method which allows the mixing of certified material with non-certified (but controlled) material from different sources, where the volume of certified output is calculated based on the proportion of certified inputs over a specified period. (Note: This is synonymous with the Percentage Method).
14. **Negligible Risk:** Outcome of a risk assessment under the DDS indicating that the likelihood of the material originating from illegal, unacceptable, or otherwise non-conforming sources is low and sufficiently controlled.
15. **Significant Risk:** Outcome of a risk assessment under the DDS indicating that the likelihood of the material originating from illegal, unacceptable, or otherwise non-conforming sources cannot be considered negligible and requires risk mitigation or exclusion.
16. **Neutral Material:** Material that is not wood or fibre-based (e.g., binders, fillers, metal, glass, plastic) and is excluded from the calculation of certified content percentage.
17. **Percentage Method:** A Chain of Custody method where the certified content of a product group is calculated as a percentage based on the inputs over a defined period, allowing for the mixing of certified and acceptable materials.
18. **Physical Separation Method:** A Chain of Custody method that requires certified materials to be kept physically separate from non-certified materials through all stages of production, storage, and transportation.
19. **Product Group:** A set of products with similar characteristics that share the same input material categories, claim type, and processing specifications under one COC management system.
20. **Recycled Material:** Material that has been recovered or diverted from the waste stream during the manufacturing process (post-industrial) or after consumer use (post-consumer), with the exclusion of in-house scrap and forestry residues.
21. **Trader:** Client whose scope is limited to the purchase and sale of material with a change of legal ownership but without taking physical possession of the material.
22. **TOF Material:** Material sourced from Trees Outside Forests (TOF) including but is not limited to trees on farmlands, built-up areas (rural/ urban) private land, meadows, pastoral areas, farms, gardens, parks, trees planted as part of alley cropping systems, tree intercropping with permanent crops (e.g. coffee, cocoa), windbreaks, hedgerows, home gardens, fruit-tree plantations and others.

23. **Unacceptable Sources:** Sources of material that are categorically excluded from use in IFWCS-PRAMAAN certified product groups, as defined in Annex-1 (e.g., illegally harvested material, material from protected areas where harvest is prohibited by law, genetically modified trees, material associated with serious social conflict).
24. **Yield Factor:** A numerical ratio (between 0 and 1) representing the average proportion of input material that becomes usable output after processing, taking into account normal process losses.

## E. General Requirements

### 1. Organization Structure

To maintain the integrity of its management and organizational structure in compliance with the requirements of this standard, throughout its operations, the client shall:

- a. be a legally defined entity authorised by a competent authority to carry out activities under the scope of the IFWCS-PRAMAAN COC certification; and
- b. have established procedures and well-defined roles and responsibilities of personnel to maintain the overall compliance with the applicable requirements of this standard.

### 2. Legal Compliance

To ensure that activities under the scope of certification are conducted lawfully, the client shall:

- a. identify and maintain up-to-date information on all applicable legal requirements related to forestry, environment, labour, occupational health and safety, trade, customs, and taxation that are relevant to its operations under this standard; and
- b. implement and maintain procedures to ensure compliance with such applicable legal requirements and to address any identified instances of non-compliance without undue delay.

### 3. Management System

To establish, implement, maintain and continually improve a management system comprising of necessary processes and their interactions, in accordance with the requirements of this standard, the client shall:

- a. define the scope of the COC certification with respect to their locations, activities, products, and other particulars as per the applicable requirements of this standard, and to ensure its effectiveness to their operations;
- b. establish and implement a documented COC management system covering applicable requirements under the scope of their certification under IFWCS-PRAMAAN, including procedures for: responsibilities, material flow, product group definition, material identification, segregation, certified content calculation, sales and claims, record-keeping, internal audits, Due Diligence System (DDS), complaints handling, and outsourcing;
- c. develop and maintain a documented material flow description (such as process maps or flow diagrams) covering all stages from receipt of input materials through processing, storage, and dispatch of outputs for each product group and control method applied, identifying critical control points for traceability and segregation;
- d. establish and maintain a documented procedure for the control of IFWCS-PRAMAAN labels and claims, including:
  - i. **Secure storage and inventory control** of pre-printed labels.
  - ii. **Authorization process** for label application.
  - iii. **Reconciliation** of labels used against certified production volumes.
  - iv. **Destruction procedure** for obsolete or misprinted labels.
  - v. **Periodic audit** of label usage to prevent misuse.
- e. nominate a COC Manager with sufficient expertise, qualification, and authority who is accountable to, responsible for and committed to maintaining the overall requirements and effectiveness of this standard;

**NOTE:** An individual may address one or more requirements, or an individual representative may be appointed to manage specific tasks. The roles of management representative and internal auditor should be independent to ensure objectivity.

- f. document the commitment of the top management towards implementing and maintaining the COC management system as per the requirements of this standard and make it publicly available;  
**NOTE:** Both the theoretical content and the practical application of each relevant requirement of the standard shall be inculcated within the procedures and practices of the management system.
- g. maintain the competence of all personnel (permanent, temporary, and contractual) involved in the certification process and affecting Chain of Custody (CoC) performance by providing adequate training on internal procedures and the current version of this standard, and shall maintain documented records demonstrating such competence based on appropriate education, training, skills, and experience; and
- h. implement a robust system of internal monitoring and continuous improvement including periodic internal audits and management review (no less than once every year) in a planned and systematic manner to ensure compliance with the applicable requirements of this standard. Objectivity and impartiality shall be ensured in the internal audit, including the integrity of its schedules and methodologies. The management responsible for the area being audited shall ensure that corrections and corrective actions are implemented without undue delay to eliminate detected nonconformities.
- i. prepare an annual Public Summary Report to demonstrate transparency and commitment. This report shall be made publicly available on the client's website or provided upon request and shall include, at a minimum:
  - i. The client's name and certificate number.
  - ii. The scope of certification (locations, activities, product groups).
  - iii. The total annual volume of input material, categorized as:
    - IFWCS-PRAMAAN Certified Material (further broken down into FM and TOF, if available)
    - IFWCS Accepted Material
    - Recycled Material
    - A statement confirming the implementation of a Due Diligence System for Accepted material.
    - A summary of the client's commitment to continuous improvement in sustainable sourcing.

#### 4. Health and Safety

To provide and maintain safe and healthy working conditions for the prevention of work-related injury and ill health for all its workers (permanent, temporary, and contractual), and to uphold fundamental workers' rights, the client shall:

- a. establish, implement, and maintain a documented occupational health and safety (OHS) policy, endorsed by top management, which includes a commitment to hazard identification, risk assessment, and the elimination of hazards and reduction of OHS risks;
- b. ensure all workers receive instruction and training in a language they understand, on identified workplace hazards, safe work procedures, and emergency preparedness upon initial employment, before new job assignment, and on a periodic basis thereafter as required; and

- c. uphold fundamental workers' rights as defined by the ILO Core Conventions, including the prohibition of child labour and forced labour, freedom from discrimination, and respect for freedom of association and the effective recognition of the right to collective bargaining. The client shall maintain verifiable records (e.g., payroll, age verification, worker interviews) to demonstrate compliance.

#### **5. Due Diligence System (information collection, risk assessment, and risk mitigation)**

To ensure responsible sourcing of material from sustainably managed sources compliant with IFWCS-PRAMAAN Chain of Custody requirements, the client shall implement and maintain a robust Due Diligence System (DDS) as specified in Annex-1 of this standard for each batch of material that is not IFWCS Certified. The DDS shall include the steps of Information Collection, Risk Assessment, and Risk Mitigation.

#### **6. Subcontracting**

To maintain compliance with the requirements of this standard with respect to subcontracted activities, the client shall:

- a. define the subcontracting activities in accordance with the scope of certification and requirements of this standard;
- b. sign a legally binding agreement with the subcontractor, as per the template in Annex-4, establishing clear policies and procedures for the management of subcontracted activities, including ensuring physical segregation, traceability, and access for audits;
- c. formally authorize the subcontractor for the use of the on-product logo exclusively on the products under the scope of IFWCS-PRAMAAN certification via a written agreement;  
**NOTE:** No subcontracting agency is permitted to use IFWCS-PRAMAAN logo for their own intended purpose.
- d. take full responsibility for the subcontracted work and ensure that the subcontractor complies with all the requirements set out in this standard; and
- e. establish a due diligence system on behalf of its subcontractor(s) in compliance with the requirements of Annex-1 of this standard, and make the documented risk assessment carried out for its subcontractors available for review by the CB upon request, in the absence of a due diligence system established by subcontractor/s.

#### **7. Document Control and Record Keeping**

To establish and maintain a system of records to ensure compliance with the requirements in this standard and to facilitate transparent monitoring, the client shall:

- a. maintain a record-keeping system with clearly defined procedures, that is transparent and allows easy retrieval of information;
- b. manage documented information, to control distribution, authorize access, and ensure proper usage of the IFWCS-PRAMAAN logo, safeguard confidentiality, and establish appropriate storage, preservation and document version control methods to ensure legibility and integrity; and
- c. establish and retain the records of documents pertaining to this standard for a minimum period of five (5) years. The documents shall include, but are not limited to:
  - i. Responsible sourcing policy and written COC control procedures.
  - ii. Procedures and agreements for sub-contracting.
  - iii. Up-to-date information on input material suppliers and their certification status.
  - iv. Delivery notes, invoices, packing lists, bills of lading, export permits, certificates of origin.

- v. Annual purchase and processing information for input materials.
- vi. Due Diligence Statements, risk assessments, and mitigation records.
- vii. Records of material movement, certified content calculations, and waste.
- viii. Personnel competence and training records.
- ix. Internal audit reports, management review minutes, and records of complaints and appeals.
- x. Evidence of compliance with international regulations (e.g., EUDR).
- xi. Credit Account Ledgers (if applicable).
- xii. Obsolete documents removed from use.

## F. Chain of Custody Requirements

The requirements for establishing and maintaining a COC system under the IFWCS-PRAMAAN are detailed as follows:

### 1. Eligible material categories for CoC:

All eligible input or output materials shall be classified by the client into one of the following categories, based on the accompanying documentation and verification mechanism. Materials not falling under these categories shall be deemed ineligible for inclusion in the COC system.

#### 1.1. IFWCS-PRAMAAN certified material

The following shall be considered IFWCS-PRAMAAN Certified Material:

- a. Wood and non-timber forest products sourced directly from forest areas, forest divisions, forest development corporations or plantations covered by a valid IFWCS-PRAMAAN Forest Management (FM) Certificate;
- b. Material derived from Trees Outside Forests (TOF) sources, including but not limited to agroforestry systems, private lands, farms, gardens, parks and urban or rural plantations, covered by a valid IFWCS-PRAMAAN TOF Management Certificate;
- c. Material sourced from any entity in the supply chain (such as producer, distributor, vendor, retailer or intermediary) holding a valid IFWCS-PRAMAAN COC certificate for the relevant product type and scope.
- d. Material with the IFWCS-PRAMAAN claims given in the Table 1 are accepted in this category.

*Table 1: IFWCS-PRAMAAN claims accepted under Certified material category.*

| S.N. | Type of Material             | Condition                                                                                                                                                                                                                                                                                      |
|------|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.   | IFWCS-PRAMAAN 100% Certified | Wood and NTFP-based input material in the product is IFWCS-PRAMAAN Certified Material bearing the 100% Certified claim in the supplier documentation.                                                                                                                                          |
| 2.   | IFWCS-PRAMAAN X% Certified   | Wood and NTFP-based input material in the product is a mixture of IFWCS-PRAMAAN Certified and Accepted material and the proportion of IFWCS-PRAMAAN Certified Material in the total wood/NTFP input material of the product group is $\geq 70\%$ by volume during the applicable Claim Period. |

#### 1.1. Accepted Material

- a. IFWCS Accepted Material shall comprise non-certified material that has been subjected to the Due Diligence System (DDS) in accordance with Annex-1 of this standard and has been assessed as negligible risk in relation to the requirements specified therein.
- b. Material from forest management or CoC schemes not formally recognized as equivalent by the SOA under clause J shall be treated as “Accepted material” and not as IFWCS Certified Material. Such material shall be subject to a DDS in accordance with Annex-1.

## 1.2. Recycled material

- a. Recycled material is IFWCS-PRAMAAN certified material that has been recovered or diverted from the waste stream, either during the manufacturing process (post-industrial, excluding in-house scrap); or material that is reused in the production of new products (post-consumer); or
- a. The following shall not be constituted as Recycled material:
  - a. Forestry residues (branches, roots, and other parts)
  - b. sawdust, chips, and bark from sawmilling repurposed into particleboards
  - c. paper trim waste repulped in-house
  - d. defective products reprocessed internally
  - e. returned or unsold goods
  - f. demolition wood contaminated and not re-processed
  - g. end-of-life products used for energy recovery
- b. IFWCS-PRAMAAN claims given in the Table 2 are accepted in this category.

*Table 2: IFWCS-PRAMAAN claims accepted under Recycled material category*

| S.N. | Type of Material            | Condition                                                                                                                                                                                                                                                                                    |
|------|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.   | IFWCS-PRAMAAN 100% Recycled | Wood and NTFP-based input material in the product is IFWCS-PRAMAAN Recycled Material bearing the 100% Recycled claim in the supplier documentation.                                                                                                                                          |
| 2.   | IFWCS-PRAMAAN X% Recycled   | Wood and NTFP-based input material in the product is a mixture of IFWCS-PRAMAAN Recycled and Accepted material and the proportion of IFWCS-PRAMAAN Recycled Material in the total wood/NTFP input material of the product group is $\geq 70\%$ by volume during the applicable Claim Period. |

## 1.3. Composite Material

- a. The material produced under the Percentage or Credit Method in the CoC from a mixture of IFWCS-PRAMAAN Certified Material and IFWCS-PRAMAAN Recycled Material, wherein the combined percentage of Certified and Recycled material in its composition is greater than or equal to 70%;
- b. Material with 'IFWCS-PRAMAAN Composite – X% Certified – Y% Recycled' claim is accepted in this category.

## 1.4. Neutral material

- a. Neutral Material shall comprise non-wood materials (including chemicals used as binding agents or fillers, metals, glass, plastics and similar materials) that do not originate from forests or trees outside forests.
- b. Neutral material shall be excluded from the calculation of certified content.
- c. Neutral material shall be exempted from compliance with the CoC requirements and accordingly shall not be subject to IFWCS-PRAMAAN certification claims.

## 2. Input material identification and acceptance

The client shall establish and maintain a documented procedure for the identification and acceptance of all input material covered by the scope of certification. The client shall:

- a. maintain up-to-date records of all input material suppliers, including name, address, certification status, certificate number and scope, and shall require suppliers to inform the client of any changes to the agreed material specifications or certification status;

**NOTE 1:** Information about certification status can be validated via the [IFWCS-PRAMAAN Web-portal](#).

**NOTE 2:** This information can also be provided via self-declaration or via a contractual agreement with the supplier/ vendor, or any other suitable arrangement between the supplier and buyer of such materials.

- b. verify, prior to or at the time of each purchase, the validity, type and scope of certification of suppliers claiming to supply IFWCS-PRAMAAN Certified Material, with reference to the IFWCS-PRAMAAN portal or other official sources
- c. obtain for each delivery of input material the information specified in Annex-2, including the applicable claim, and verify that the claim is consistent with the supplier's certificate and scope;
- d. verify, where relevant, that any IFWCS-PRAMAAN logos or labels used on or with the input material comply with the IFWCS Trademark Guidelines and correspond to the claim made; and
- e. for all non-IFWCS-PRAMAAN Certified Material which may be used in certified product groups, implement the DDS in accordance with Annex-1 and retain a Due Diligence Statement for each consignment.

### **3. Output Material Declaration**

The client shall establish and maintain a documented procedure for the identification and control of output material carrying IFWCS-PRAMAAN claims. The client shall:

- a. ensure that each consignment of output material bearing an IFWCS-PRAMAAN claim is accompanied by delivery documentation, which shall contain at least the information specified in Annex-2;
- b. ensure that the IFWCS-PRAMAAN claim indicated on the delivery documentation is supported by product group definitions, material accounting records and control model calculations in accordance with this standard;
- c. ensure that any on-product or off-product use of the IFWCS-PRAMAAN logo is covered by a valid Trademark Licence and complies with the IFWCS Trademark Guidelines; and

### **4. Accounting, Inventory Control and Yield**

- 4.1. The client shall establish and maintain a documented system for accounting, inventory control and yield determination.

#### **4.2. Material Accounting and Inventory Control**

To ensure accurate accounting of material flows and inventory of material in the CoC, the client shall:

- a. implement a system to track and document the movement of all certified and non-certified materials, maintaining accurate, reliable and current data on the quantities of wood and non-timber forest products that are purchased, received, stored, processed, sold or otherwise disposed of at each site or facility within the scope of certification;
- b. maintain reliable and current data for each category of material (including IFWCS-PRAMAAN Certified Material, IFWCS Accepted Material, Recycled Material, Other Certified Material and non-certified material) that is purchased, received, stored, processed, converted or sold, including the proportions by volume or mass, as applicable;

- c. ensure that, for materials entering the processing stream, the percentage by volume or mass of each material category is documented up to the point at which the material is fed into the production process for the purpose of detailed accounting of material flows;
- d. maintain a record system which links information on the supplier, origin, certificate status and claim of input materials to the corresponding processing records and to the records of finished products, thereby enabling full traceability from input to output for each product group;
- e. use a consistent system of measurement (volume or mass) across all site operations and records for each product group and control model to ensure accurate accounting of certified and controlled materials;
- f. where unit conversions (by volume or mass) are necessary, apply universally recognised conversion factors. Where such factors do not exist, the client shall define, document and justify the use of reasonable and credible conversion factors, based on technical data or empirical measurements, and shall keep such documentation available for audit; and
- g. ensure that the material accounting and inventory control system prevents any negative balance in certified content or in the Credit Account at any point in time.

#### **4.3. Yield Determination and Application**

To ensure consistency and uniformity in the calculation of yield and to avoid overstatement of certified content, the client shall:

- a. establish, document and periodically verify standard yield factors for each main production process that converts input materials into output products (for example, log-to-sawn timber, sawn timber-to-components, components-to-finished products);
- b. base yield factors on historical production data, technical calculations, mill studies or recognised industry standards, and document the rationale, data sources and assumptions used to derive each yield factor;
- c. review yield factors at defined intervals, and whenever significant changes in raw material characteristics, processing technology, equipment, or production practices occur, to ensure that they remain valid and representative;
- d. apply yield factors consistently in the Percentage Method and the Credit Method when calculating the quantity of certified output that may be claimed from the certified inputs; and
- e. make yield factors and the supporting documentation available to the Certification Body upon request.

**Example:**

A sawmill receives 100 m<sup>3</sup> of IFWCS-PRAMAAN Certified logs. Based on historical data, its log-to-sawn timber yield factor is 0.60 (60% of log volume becomes sawn timber; the rest is sawdust, slab, off-cuts, etc.).

Application of *Yield factor* in CoC material accounting:

- a. Certified input = 100 m<sup>3</sup> logs
- b. Yield factor = 0.60
- c. Maximum certifiable sawn timber output =  $100 \text{ m}^3 \times 0.60 = 60 \text{ m}^3$

Therefore, across Percentage or Credit Methods for that product group, the mill cannot claim more than 60 m<sup>3</sup> of sawn timber as IFWCS-PRAMAAN certified output from that 100 m<sup>3</sup> batch of certified logs, even if more sawn timber is physically produced or sold.

## 5. Storage of certified material

The client shall ensure that the integrity of certified material is maintained during storage. The client shall:

- a. identify and mark storage locations for IFWCS-PRAMAAN Certified Material, IFWCS Accepted Material, Recycled Material, Other Certified Material and non-certified material, as applicable, and ensure that each category can be clearly distinguished at all storage points, including main storage areas, intermediate stores and in-process buffers within the Chain of Custody system;
- b. keep all IFWCS-PRAMAAN Certified Material physically segregated from non-certified material and from material certified under other schemes at all times during storage and handling, by means of separate storage areas, physical barriers or other clearly verifiable arrangements that maintain integrity and traceability;
- c. implement and maintain identification mechanisms (such as labels, tags, markings, colour codes or batch numbers) on stored material or storage units so that, for each batch, the material category, product group, and where relevant the batch or lot number, can be linked to the corresponding records of receipt, processing and dispatch;
- d. maintain records of the movement of each batch of certified material into, within and out of storage locations, including issuance to production, transfer between storage locations and dispatch to customers, so that the quantity and status of material in storage at any stage can be determined;
- e. maintain records of unused certified input material received back from the processing line (e.g. off-cuts, surplus, work-in-progress returned to stock) and of certified finished products or stock that remain unsold, and account for such material in the material accounting system; and
- f. conduct and document routine inspections of all storage locations at defined intervals to verify that segregation, identification and record-keeping arrangements remain effective and that no risk of mixing or mislabelling exists. Where deficiencies are identified, the client shall implement corrective actions without undue delay.

**Note:** Physical segregation may include, for example, separate storage areas, distinct racks or bins, physical dividers, dedicated storage zones, or clear and consistent use of markings and colour codes that enable certified material to be distinguished from other material at a glance.

## 6. Control models for transfer of input and output claims

6.1. For each product group, the client shall select and document one or more of the following control models:

- a. Physical Separation Method (6.1);
- b. Percentage Method (6.2); or
- c. Credit Method (6.3).

The selected control model(s) shall be applied consistently to all material and products within the product group.

### 6.2. Physical Separation

Under the Physical Separation Method, the following requirements shall apply:

- a. certified material shall be physically separated from non-certified material and from material of other certified categories at all times during receipt, storage, processing and dispatch;
- b. production lines shall either be dedicated to certified material or shall be subject to a documented and verifiable cleaning procedure when changing from non-certified to certified production;
- c. each batch of certified material or product shall be uniquely identifiable and traceable through records from input to output; and
- d. the client shall ensure that no non-certified material is introduced into certified batches at any stage.

### 6.3. Percentage Method

Under the Percentage Method, the client shall:

- a. define an Input Period (maximum twelve months) and a Claim Period (maximum six months) for each product group;
- b. calculate the certified content percentage for the product group for the Claim Period using the following formula:

$$\text{Certified content (\%)} = (V_C / (V_C + V_A)) \times 100$$

wherein:

$V_C$  = volume (or mass) of IFWCS-PRAMAAN Certified Material;

$V_A$  = volume (or mass) of IFWCS Accepted Material;

Neutral Material shall be excluded from the calculation.

- c. apply a single measurement unit consistently within the product group;
- d. ensure that the total quantity of products sold with a percentage-based certified claim in a Claim Period does not exceed the quantity permitted by the calculated certified content and the applicable yield factors; and
- e. maintain records demonstrating the calculation of certified content for each Claim Period.

### 6.4. Credit Method

Under the Credit Method, the client shall:

- a. establish a Credit Account for each product group using this method;
- b. add credits to the Credit Account based on certified inputs ( $V_C$ ) received, using a one-to-one relationship between input quantity and credits in the chosen measurement unit, adjusted for yield where applicable;

- c. deduct credits from the Credit Account when products are sold with a certified claim, in proportion to the certified content of the claim;
- d. ensure that credits are not transferred between product groups unless they are demonstrably equivalent with respect to material type and processing;
- e. ensure that the credit balance is never negative; and
- f. reconcile the Credit Account at the end of each Claim Period and retain records of the reconciliation.

## **7. Requirements for Traders**

For clients whose scope is solely the trade of certified material without taking physical possession (hereafter "Traders"), the following provisions apply:

- a. The COC system for traders shall focus on maintaining unbroken documentary traceability. Each purchase invoice must be clearly linked to its corresponding sales invoice.
- b. The Trader is responsible for verifying the certification status of their supplier and for ensuring that the IFWCS claim on the sales document accurately reflects the claim received from the supplier.
- c. The Trader shall implement a system to ensure that the volume of certified material sold in any given claim period does not exceed the volume purchased as certified in the same period.
- d. The Trader shall retain all purchase and sales documentation as per the record-keeping requirements of this standard.

## **B. Product Groups and Claims**

### **1. Product Group Definition**

The client shall define product groups for the purposes of Chain of Custody control. Each product group shall be documented and shall comprise of products that:

- a. are produced using the same or comparable processes;
- b. share the same input material categories as defined in Clause F.1; and
- c. are controlled using the same Chain of Custody control model(s) as defined in F.6.

Each product group shall be assigned a unique identifier.

### **2. Use of Material Categories in Product Groups**

Within each product group:

- a. Only IFWCS-PRAMAAN Certified Material (F.1.1) may be counted as certified content for the purposes of certified claims;
- b. Only IFWCS-PRAMAAN Recycled Material (F.1.3) may be counted as recycled content for the purposes of recycled claims;
- c. Only IFWCS-PRAMAAN Composite Material (F.1.4) may be counted as Composite (certified + recycled) content for the purposes of Composite (X% Certified – Y% Recycled) claims;
- d. IFWCS Accepted Material (F.1.2) may be used in controlled and mixed products but shall not be counted as certified content;
- e. Accepted (F.1.2) shall be treated as non-certified material and may only be considered as Accepted after successful DDS assessment;
- f. Recycled Material (F.1.3) may be used in products with combined recycled and certified claims and shall be calculated separately from certified content; and

- g. Neutral Material (F.1.5) shall be excluded from the calculation of certified content and recycled content.

### 3. Allowed Claim Types and Conditions

3.1. The following claim types are permitted under this standard:

a. **“IFWCS 100% Certified”**

The product consists entirely of IFWCS-PRAMAAN Certified Material originating from IFWCS FM and TOFM certificates, controlled under the Physical Separation Method.

b. **“IFWCS X% Certified”**

- i. The product is produced under the Percentage or Credit Method from IFWCS-PRAMAAN Certified Material and IFWCS Accepted Material.
- ii. X% represents the proportion of IFWCS-PRAMAAN Certified Material in the product group.

c. **“IFWCS 100% Recycled”**

The product consists entirely of IFWCS-PRAMAAN Recycled Material controlled under the Physical Separation Method.

d. **“IFWCS X% Recycled”**

- i. The product is produced under the Percentage or Credit Method from IFWCS-PRAMAAN Recycled Material and IFWCS Accepted Material.
- ii. X% represents the proportion of IFWCS-PRAMAAN Recycled Material in the product group.

e. **Composite – Certified X% - Recycled Y%**

- i. The product is produced under the Percentage or Credit Method using Recycled Material and IFWCS-PRAMAAN Certified Material (and, where applicable, Accepted Material).
- ii. X% represents the proportion of Recycled Material; Y% represents the proportion of IFWCS-PRAMAAN Certified Material.

3.2. Claim wording shall follow the above formulations or other equivalent wording approved in the IFWCS Trademark Guidelines (IFWCS-TMGuide-2025).

### 3.3. Conditions for grant of Claims

The conditions for using each type of product claims are detailed below:

- a. **IFWCS-PRAMAAN 100% Certified:** This claim shall only be used where all wood and NTFP-based input material in the product is IFWCS-PRAMAAN Certified Material bearing the 100% Certified claim in the supplier documentation.
- b. **IFWCS-PRAMAAN 100% Recycled:** This claim shall only be used where all wood and NTFP-based input material in the product is IFWCS-PRAMAAN Recycled Material bearing the 100% Recycled claim in the supplier documentation.
- c. **IFWCS-PRAMAAN X% Certified:** The claim shall only be used where the proportion of IFWCS-PRAMAAN Certified Material in the total wood/NTFP input material of the product group is  $\geq 70\%$  by volume during the applicable Claim Period.
- d. **IFWCS-PRAMAAN X% Recycled:** This claim shall only be used where the proportion of IFWCS-PRAMAAN Recycled Material in the total wood/NTFP input material of the product group is  $\geq 70\%$  by volume. No virgin Certified Material shall be counted toward the recycled content percentage.

- e. **IFWCS-PRAMAAN Composite – X% Certified – Y% Recycled:** The composite claim may be used where a product group contains both Certified Material and Recycled Material. The combined proportion of Certified Material and Recycled Material (X% + Y%) shall be  $\geq 70\%$  by volume of total wood/NTFP input material. X% and Y% shall be calculated separately and declared clearly and unambiguously on the product. Acceptable Material may be used but shall not contribute to either X% or Y%.

- 3.4. In all cases, certified content percentages used in claims shall not exceed 100%, even where the mathematical ratio of certified input or credits to output would yield a higher percentage.

**Example 2 – Cap on Percentage at 100%**

1. At the start of the Claim Period, the Credit Account balance for a product group is 35.0 credits (measured in m<sup>3</sup>-equivalent of certified input, already adjusted for yield).
2. The client produces a batch of product with a volume of 25.0 m<sup>3</sup> and wants to sell it with an IFWCS certified claim.
3. If the client divided available credits by the batch volume:  
Theoretical certified content =  $(35.0 / 25.0) \times 100 = 140\%$
4. However:
  - Certified content for any product **shall not exceed 100%**, regardless of the mathematical ratio of credits to output.
  - Therefore, the client may declare the batch as **“IFWCS Certified 100%”**, and **only 25.0 credits** are used for this claim.
  - The remaining **10.0 credits** (35.0 – 25.0) stay in the Credit Account and may be used for future certified claims, subject to the rules on Input and Claim Periods.

#### 4. On-Product Labelling

- 4.1. The use of IFWCS-PRAMAAN trademarks and on-product labels shall be subject to a valid Trademark Licence and shall comply with the IFWCS Trademark Guidelines (IFWCS-TMGuide-2025).
- 4.2. Each type of IFWCS-PRAMAAN claim shall only be used where the product meets the requirements for the given in G.3.
- 4.3. Percentage-based certified claims (“IFWCS Composite Certified X%” and “IFWCS Certified X%”) shall be eligible for on-product labelling only where the certified content (X%) is at least seventy per cent (70%).
- 4.4. Combined recycled and certified claims (“Recycled X% / IFWCS Certified Y%”) shall be eligible for on-product labelling only where the certified content (Y%) is at least seventy per cent (70%).
- 4.5. “IFWCS Accepted material” claims shall not be used as on-product labels and shall be restricted to delivery documents and off-product communications.

## **5. Claim Verification and Reconciliation**

The client shall:

- a. ensure that each delivery document bearing an IFWCS-PRAMAAN claim includes, at a minimum, the information specified in Annex-2;
- b. ensure that each claim made can be traced to supporting records, including purchase documents, material accounting records, product group definitions and control model calculations;
- c. define Claim Periods (not exceeding six months) for product groups using the Percentage or Credit Methods;
- d. at the end of each Claim Period, reconcile certified inputs and outputs to demonstrate that certified claims made during the period do not exceed the certified inputs (adjusted for yield) available to the product group;
- e. treat any instance of overselling certified material as a non-conformity, investigate the root cause and implement corrective action without undue delay; and
- f. for product groups using the Credit Method, verify that the Credit Account has not shown a negative balance at any time.

## **6. Product Group Register**

The client shall maintain a Product Group Register that includes, for each product group:

- a. the unique identifier and description;
- b. the applicable control model(s);
- c. the input material categories permitted;
- d. the allowable claim types; and
- e. the defined Input Period and Claim Period.

The Product Group Register shall be kept up to date and made available to the Certification Body upon request.

## **7. Prevention of Misleading Claims**

The client shall:

- a. ensure that no claim, statement, graphic or other representation suggests that all operations or all products of the client are certified when this is not the case;
- b. ensure that environmental or sustainability-related claims used in marketing or communication do not conflict with, exaggerate or misrepresent the scope of the IFWCS-PRAMAAN certification;
- c. ensure that 100% claims are not applied to products which include any non-certified material, other than Neutral Material; and
- d. refrain from using any claim or marking that implies recognition or equivalence with IFWCS-PRAMAAN for schemes or labels that have not been formally recognized under Clause J.

## **C. Internal Audit and Management Review**

### **1. Internal Audit**

The client shall:

- a. establish and maintain an internal audit programme covering all applicable requirements of this standard, including material sourcing, DDS, product group and claim control, subcontracting, trademark use and record-keeping;

- b. conduct at least one internal audit of the Chain of Custody management system in each calendar year;
- c. ensure, as far as practicable, that internal audits are carried out by personnel who are independent of the activities being audited;
- d. document the scope, criteria, findings and conclusions of each internal audit; and
- e. ensure that identified non-conformities are corrected and that corrective actions are implemented and verified for effectiveness without undue delay.

## **2. Management Review**

The client shall:

- a. conduct a management review of the Chain of Custody management system at planned intervals, and at least once per year;
- b. ensure that the management review considers, as a minimum: results of internal and external audits; status of corrective actions; performance of the DDS; changes in legal, regulatory or scheme requirements; feedback, complaints and appeals; performance of subcontractors and, where applicable, traders; and opportunities for improvement;
- c. record the decisions and actions arising from the management review, including responsibilities and timeframes; and
- d. retain records of management reviews for at least five years.

## **D. Complaints and Appeals**

1. The client shall establish and maintain a documented procedure for handling complaints and appeals related to its IFWCS-PRAMAAN Chain of Custody system and associated claims.
2. The procedure shall:
  - a. define responsibilities and authorities for receiving, logging, assessing and resolving complaints and appeals;
  - b. ensure that complaints and appeals are acknowledged and processed within defined timeframes;
  - c. ensure that persons involved in the subject of a complaint or appeal are not solely responsible for its investigation and resolution; and
  - d. ensure that complainants and appellants are not subjected to discriminatory actions as a result of having submitted a complaint or appeal.
3. Where a complaint or appeal indicates a potential non-conformity that may affect the integrity of certified material or claims, the client shall:
  - a. assess whether products, labels or claims are affected and, where necessary, suspend their use pending investigation;
  - b. investigate the root cause and determine appropriate corrections and corrective actions;
  - c. implement corrections and corrective actions without undue delay; and
  - d. inform the Certification Body where required by the certification agreement or where the integrity of issued claims may be compromised.
4. The client shall maintain records of all complaints and appeals, investigations, decisions and actions taken, for at least five years.

## **Annex 1: Due Diligence System**

### **1. Objective**

This Annex establishes the requirements for the Due Diligence System (DDS) required to ensure that all non-certified material used within the IFWCS-PRAMAAN Chain of Custody is sourced from negligible-risk, acceptable sources. The DDS is designed to identify, assess and mitigate risks related to illegal harvesting, deforestation, forest degradation, violation of traditional or human rights and other unacceptable practices. It is aligned, as applicable, with international regulations such as the EU Regulation on Deforestation-free Products (EUDR).

### **2. Scope**

The DDS shall be applied to all input material that is **not** IFWCS-PRAMAAN Certified Material (as defined in Clause F.1.1), but which is intended to be used:

- a. as IFWCS Accepted Material (Clause F.1.2);
- b. as Recycled Material where DDS is applicable (Clause F.1.3); or
- c. as Other Certified Material (Clause F.1.4) prior to its classification as Accepted material.

The DDS shall cover the entire supply chain of such material up to the origin of harvest (for virgin material) or point of collection/recycling (for recycled material).

The DDS shall ensure that such material originates from negligible-risk sources and does not include any Unacceptable Sources as defined in this Annex. It shall be aligned, as applicable, with relevant legal requirements, including regulations such as the European Union Deforestation-free Products Regulation (EUDR).

### **3. Structure of the DDS**

The DDS shall comprise the following three elements:

- a. Information Gathering,
- b. Risk Assessment,
- c. Risk Mitigation.

Each element shall be documented, implemented and verifiable.

### **4. Information Gathering**

#### **4.1. General Information**

The client shall collect and maintain, for each supplier and for each delivery or batch of material falling within the scope of this Annex, at least the following information:

- a. Supplier identification (name, address, contact details);
- b. Product identification (product type, species or species group, HS code or equivalent classification);
- c. Quantity and unit of measurement (e.g. m<sup>3</sup>, tonnes);
- d. Country of harvest and, where available, the region or sub-national jurisdiction of harvest;
- e. Forest Management Unit (FMU) or equivalent origin description, or, in the case of Recycled Material, the type and source of recycling;
- f. Evidence of legality of harvest and trade, which may include harvest permits, transport permits, tax receipts, customs documentation, or other relevant licences and authorisations;
- g. Supplier's certification status and any relevant documentation relating to the supplier's own due diligence or legality verification systems; and

- h. Delivery documentation (e.g. invoice, delivery note, bill of lading) clearly linking the claim, supplier, product, quantity, and date.

#### **4.2. EUDR and similar legal requirements**

Where the client is subject to the EUDR or similar legal requirements, the information collected under the DDS shall additionally include, at a minimum:

- a. Geolocation of all plots of land where the relevant commodities or products were produced, in the form required by the applicable legislation (point coordinates or polygon);
- b. Date or time range of production or harvest, sufficient to determine whether deforestation or forest degradation has occurred after the cut-off date defined in the applicable legislation; and
- c. Information demonstrating compliance with applicable legislation in the country of production, including land-use rights, forest management, harvesting, trade and customs, labour, and human rights.

### **5. Risk Assessment**

#### **5.1. Objective**

The objective of the risk assessment is to determine whether the material presents negligible risk or significant risk in relation to the requirements of this standard and applicable legislation.

#### **5.2. Risk criteria**

The client shall assess risk at the level of the supplier and/or the delivery, taking into account, as applicable:

- a. Legality of harvest, including compliance with national and state laws relating to forest management, harvesting, transport, and trade (such as, but not limited to, the Indian Forest Act 1927, Forest (Conservation) Act 1980, and relevant state rules and notifications);
- b. Trade and customs compliance, including the presence of required documentation for export, import, and domestic trade;
- c. Forest conversion, including evidence that the material is not associated with conversion of forests to non-forest use after the cut-off date prescribed by the scheme or by applicable regulations;
- d. Use of genetically modified trees (which shall not be accepted);
- e. Rights of workers and communities, including respect for ILO Core Conventions, customary and legal rights, and the absence of serious labour or human rights violations;
- f. Protection of high conservation value areas and other environmentally sensitive areas;
- g. Source country and region risk profile, including governance, corruption, conflict, and prevalence of illegal logging; and
- h. Supplier performance history, including previous non-conformities, complaints, or reliability of information provided.

#### **5.3. Risk classification**

- a. The client shall document the risk assessment using a standardised DDS Risk Assessment Form or equivalent tool.
- b. Based on the information collected and the criteria above, the client shall classify the risk associated with each supplier and/or material batch as either:

- i. **Negligible Risk**, where the available information demonstrates that the risk of sourcing from illegal, unacceptable, or otherwise non-conforming sources is low; or
- ii. **Significant Risk**, where the available information is insufficient, inconsistent, or indicates a material likelihood of non-conformity.
- c. Where information is insufficient to reach a conclusion, the default classification shall be Significant Risk until additional information or verification reduces the risk to negligible.

#### 5.4. Unacceptable Sources

- a. Notwithstanding any other element of the risk assessment, material shall be considered Unacceptable and shall not be used in any IFWCS-PRAMAAN certified product where it is:
  - i. Material from illegally harvested sources;
  - ii. Material from protected areas where harvesting is prohibited by law;
  - iii. Material from genetically modified trees; or
  - iv. Material from areas of social conflict where harvesting violates traditional or human rights.
- b. The client's DDS shall include procedures to identify and exclude material from these Unacceptable Sources. Such material shall not be subject to risk mitigation; it shall be rejected outright.

### 6. Risk Mitigation

- 6.1. Where the risk assessment identifies Significant Risk, the client shall implement risk mitigation measures before the material is used in any product group intended to carry an IFWCS-PRAMAAN claim.
- 6.2. Risk mitigation measures may include, but are not limited to:
  - a. Requesting additional and verifiable documentation from the supplier to address identified gaps or inconsistencies;
  - b. Conducting supplier audits or field verification visits, directly or through qualified third parties;
  - c. Commissioning independent verification or certification of legality, traceability, or origin;
  - d. Applying technical verification methods, such as genetic or isotopic analysis to determine species and origin;
  - e. Using remote sensing, satellite imagery, or geolocation analysis to verify land-use and detect potential deforestation or forest degradation;
  - f. Seeking confirmation from relevant government authorities or competent bodies regarding the legality of operations; and
  - g. Temporarily suspending purchases from the supplier or permanently excluding the supplier or material until the risk has been demonstrably reduced to negligible.
- 6.3. No material with **unresolved Significant Risk** shall be used as input to any IFWCS-PRAMAAN certified product group or be classified as IFWCS Accepted Material.

### 7. Record retention

- 7.1. Each step of the DDS shall be documented and retained for a minimum period of five (5) years and shall be made available to the Certification Body upon request.
- 7.2. The client shall document:
  - a. the information collected
  - b. the identified risk(s);

- c. the mitigation measures applied;
- d. the results of such measures; and
- e. the final decision on whether the material can be classified as Negligible Risk;
- f. substantiated concerns and complaints, investigations carried out, and decisions taken;
- g. DDS review and any resulting changes to procedures or controls.

## **8. Handling Substantiated Concerns and Complaints**

- 8.1. Where the client receives a credible complaint or substantiated concern relating to the legality, origin, or other DDS-related aspects of a supplier or material, the client shall:
- a. promptly record the complaint or concern;
  - b. temporarily suspend use of the affected material and, where appropriate, suspend new purchases from the supplier;
  - c. investigate the complaint or concern, including revisiting the DDS information and risk assessment, and undertaking additional verification as necessary;
  - d. determine and implement appropriate corrections and corrective actions, which may include exclusion of the material or supplier; and
  - e. inform the Certification Body where the integrity of certified products or claims may be affected.
- 8.2. The client shall retain records of all substantiated concerns and complaints, investigations carried out, and decisions taken for a minimum of five (5) years.

## **9. Review and Continuous Improvement of the DDS**

- 9.1. The client shall review the effectiveness of the DDS at least once per year as part of the internal audit and management review process specified in Clause H.
- 9.2. The review shall consider, as applicable:
- a. results of risk assessments and mitigation measures;
  - b. any changes in legal requirements or regulatory guidance (including EUDR and similar measures);
  - c. updates to the IFWCC / SOA list of Specified Risk Regions and Species;
  - d. substantiated concerns and complaints and their outcomes; and
  - e. opportunities for improving the quality and efficiency of the DDS.

## **10. Outcome and Linkage to Material Categories**

- 10.1. Only material that has been evaluated under this Annex and classified as Negligible Risk shall be eligible to be treated as IFWCS Accepted Material under Clause F.1.2 or as acceptable Recycled Material under Clause F.1.3.
- 10.2. Material that remains classified as Significant Risk after mitigation, or that is identified as originating from Unacceptable Sources, shall not be used in any IFWCS-PRAMAAN certified product group and shall not contribute to any IFWCS-PRAMAAN claim.
- 10.3. The outcome of the DDS (Negligible Risk, Significant Risk, or Unacceptable Source) shall be clearly recorded in the client's material accounting and supplier records and shall be available for verification by the Certification Body.

## Annex 2: Delivery and Supplier Documentation Template

To ensure that each incoming and outgoing material delivery is traceable and verifiable, the client shall ensure that the associated delivery documentation (invoice, delivery note, packing list, bill of lading, or equivalent) includes at least the information specified in Table 1.

**Table 3: Minimum content of delivery and supplier documentation**

| S.N. | Information item                            | Description / requirement                                                                                                                                                                                                                                                                             |
|------|---------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.   | Supplier name and address                   | Full legal name, registered address, and contact details of the supplier.                                                                                                                                                                                                                             |
| 2.   | Supplier certificate reference and validity | Reference number/code of any relevant IFWCS-PRAMAAN or other certification scheme, name of the scheme, and certificate expiry date. Indicate “Not certified” or “N/A” where no certificate applies.                                                                                                   |
| 3.   | Delivery / invoice number and date          | Unique delivery note and/or invoice number and date of issue. Must allow linkage to the specific batch or consignment quantity.                                                                                                                                                                       |
| 4.   | Product description                         | Clear description of the product (e.g. logs, sawn timber, veneer, plywood, paper, furniture components, finished products).                                                                                                                                                                           |
| 5.   | Species (scientific and trade name)         | Scientific name (genus and species) and trade/common name of the wood or NTFP species, where applicable. Required for all wood and NTFP inputs and outputs.                                                                                                                                           |
| 6.   | Country / region of harvest                 | Country of harvest and, where available, sub-national region, state or jurisdiction of harvest/origin.                                                                                                                                                                                                |
| 7.   | Quantity and measurement unit               | Quantity of material and the unit of measurement (e.g. m <sup>3</sup> , tonnes, kg, pieces). A single, consistent unit shall be used for each product group.                                                                                                                                          |
| 8.   | IFWCS-PRAMAAN claim type                    | Applicable IFWCS-PRAMAAN claim for the material (e.g. “100% IFWCS FM Certified”, “100% IFWCS TOF Certified”, “IFWCS Certified X%”, “IFWCS Composite Certified X%”, “IFWCS Controlled Sources Material”, “Recycled X% / IFWCS Certified Y%”). Where no IFWCS claim applies, indicate “No IFWCS claim”. |
| 9.   | Supporting legal documentation              | Reference to supporting legal and regulatory documents attached or on file (e.g. harvest permit, transit pass, transport licence, export/import documentation, tax/GST documents, customs declarations).                                                                                              |
| 10.  | Verification (name and signature)           | Name, designation and signature (or electronic approval) of the person responsible for verifying the accuracy and completeness of the information and the correctness of the claim.                                                                                                                   |
| 11.  | Verification date                           | Date on which the documentation and claim were verified.                                                                                                                                                                                                                                              |

**NOTE:** The format of the documentation may be adapted to the client’s systems, provided that all required information items are clearly identifiable.

## **Annex 3: CREDIT ACCOUNT MANAGEMENT**

### **1. Scope**

This Annex prescribes the requirements for establishing, maintaining and controlling Credit Accounts under the Credit Method specified in Clause F.6.3 of this standard and provides the framework for calculating, tracking, and claiming certified content through the credit account system, allowing for the mixing of certified and controlled source materials.

It applies to all clients who use the Credit Method for any product group within the scope of their IFWCS-PRAMAAN Chain of Custody certification.

### **2. Credit Account Principles**

- 2.1. For each product group using the Credit Method, the client shall establish a separate Credit Account. Credits shall not be transferred between product groups, except where the product groups are demonstrably equivalent in terms of material category and processing, and such transfer is explicitly defined in the documented procedures.
- 2.2. Credits shall be:
  - a. generated only from receipt of IFWCS-PRAMAAN Certified Material (Category F.1.1) within the defined Input Period;
  - b. expressed in a single, consistent unit of measurement (e.g. m<sup>3</sup>, tonnes, kg) for each product group; and
  - c. deducted when products are sold with an IFWCS-PRAMAAN certified claim.
- 2.3. The Credit Account shall:
  - a. not show a negative balance at any time; and
  - b. be reconciled at the end of each Claim Period to demonstrate that the quantity of products sold with certified claims does not exceed the credits available, adjusted for yield in accordance with Clause F.4.

### **3. Input and Claim Periods**

- 3.1. The client shall define and document, for each product group using the Credit Method:
  - a. an Input Period, which shall not exceed twelve (12) months; and
  - b. a Claim Period, which shall not exceed three (3) months.
- 3.2. Credits shall be generated only from certified inputs received within the current Input Period. Credits accumulated in one Input Period may be carried over into subsequent Claim Periods within that Input Period, subject to documented procedures.

### **4. Credit Account Ledger**

- 4.1. The client shall maintain a Credit Account Ledger for each product group using the Credit Method. The ledger may be electronic or paper-based, provided it is secure, complete and auditable.
- 4.2. The Credit Account Ledger shall consist of records of:
  - a. Input transactions (credits generated); and
  - b. Output transactions (credits used).
- 4.3. For each input transaction (credit generation), the ledger shall record, at a minimum:

- a. Date of receipt;
- b. Supplier name and internal supplier code;
- c. Supplier certificate reference (IFWCS-PRAMAAN or equivalent, where applicable);
- d. Delivery / invoice number and date;
- e. Product description and product group code;
- f. Material category (e.g. IFWCS FM Certified, IFWCS TOF Certified);
- g. Quantity of certified input (in the defined unit of measurement);
- h. Applicable yield factor (if applied at input stage);
- i. Credits generated (quantity added to the Credit Account); and
- j. Updated credit balance after the transaction.

4.4. For each output transaction (credit use), the ledger shall record, at a minimum:

- a. Date of dispatch / sale;
- b. Customer name and internal customer code;
- c. Delivery / invoice number and date;
- d. Product description and product group code;
- e. IFWCS-PRAMAAN claim type (e.g. "IFWCS Certified X%", "IFWCS Composite Certified X%", "Recycled X% / IFWCS Certified Y%");
- f. Quantity of product sold with certified claim;
- g. Quantity of credits used for the transaction (in the same unit as inputs); and
- h. Updated credit balance after the transaction.

4.5. The client shall ensure that all entries in the Credit Account Ledger can be linked to the corresponding purchase and sales documents, and to the material accounting and inventory records required under Clause F.4.

## **5. Operational Controls and Verification**

5.1. The COC Manager or a designated competent person shall review the Credit Account Ledger for each product group at defined intervals, which shall be at least once per calendar month.

5.2. The monthly review shall verify, at a minimum, that:

- a. all relevant input and output transactions have been recorded;
- b. credits have been calculated correctly and expressed in the correct unit;
- c. no negative credit balances have occurred; and
- d. any anomalies or discrepancies have been investigated and resolved.

5.3. At the end of each Claim Period, the client shall perform a formal reconciliation for each product group using the Credit Method, demonstrating that:

- a. the total credits generated from certified inputs during the Input Period (adjusted for yield) are equal to or greater than the total credits used for certified claims; and
- b. the closing credit balance is accurate and carried forward in accordance with the documented procedures.

5.4. As part of internal audits and management reviews, the client shall verify that the Credit Account Ledger is consistent with:

- a. physical stock records and inventory balances;
- b. the Product Group Register (Clause G.6); and
- c. purchase and sales documentation.

- 5.5. Any discrepancies identified shall be treated as non-conformities and addressed through corrective action.
- 5.6. Records of the Credit Account Ledger, monthly reviews, and Claim Period reconciliations shall be retained for a minimum period of five (5) years and made available to the Certification Body upon request.

**Example of Credit Account Operation (Informative)**

- a. The following conditions are applicable:
  - i. Input Period: 1 April – 31 March (12 months)
  - ii. Claim Period: quarterly (April–June, July–September, etc.)
  - iii. Unit of measurement:  $\text{m}^3$
  - iv. Yield factor: 0.9 (90%)
- b. During the Claim Period April–June, the client receives  $100 \text{ m}^3$  of IFWCS-PRAMAAN Certified Material.
  - i. Credits generated =  $100 \text{ m}^3 \times 0.9 = 90$  credits.
  - ii. Opening balance = 0; closing balance after inputs = 90 credits.
- c. In the same Claim Period, the client sells  $60 \text{ m}^3$  of product with an “IFWCS Certified 100%” claim.
  - i. Credits used =  $60 \text{ m}^3$ .
  - ii. New balance =  $90 - 60 = 30$  credits.
- d. The maximum additional certified volume that can be sold with a 100% certified claim in this Claim Period is  $30 \text{ m}^3$ . Any further certified claims would require new certified inputs to generate additional credits.

## **Annex 4: OUTSOURCING / SUBCONTRACTING AGREEMENT**

### **1. Scope**

This Annex specifies the minimum content of written outsourcing / subcontracting agreements to be signed between the certificate holder (“Client”) and any external entity (“Subcontractor”) that performs activities affecting the IFWCS-PRAMAAN Chain of Custody.

It applies to all outsourced activities including, but not limited to, processing, manufacturing, finishing, storage, packing, labelling, and transportation where there is a risk of mixing or substituting certified and non-certified material.

### **2. General Requirements**

- 2.1. The Client shall sign a legally binding written agreement with each Subcontractor before any outsourced activity related to IFWCS-PRAMAAN material commences.
- 2.2. The agreement shall:
  - a. clearly identify the Parties and the outsourced activities;
  - b. remain valid for the duration of the outsourced activities and be renewed or updated as necessary.

### **3. Minimum Content of Outsourcing / Subcontracting Agreement**

The agreement signed between the Client and the Subcontractor shall, at a minimum, address the clauses given below.

| <b>S.N.</b> | <b>Section</b>                        | <b>Requirements</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|-------------|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1.          | <b>Identification of Parties</b>      | <ol style="list-style-type: none"><li>a. Full legal name, registered address, and contact details of the Client;</li><li>b. Full legal name, registered address, and contact details of the Subcontractor; and</li><li>c. Name and designation of authorised signatories for both Parties.</li></ol>                                                                                                                                                                         |
| 2.          | <b>Scope of Outsourced Activities</b> | <ol style="list-style-type: none"><li>a. Clear description of the outsourced activities (e.g. sawing, peeling, veneer production, panel manufacturing, furniture assembly, printing, coating, storage, transport);</li><li>b. Location(s) (site addresses) where the outsourced activities will take place;</li><li>c. Types of material and products covered; and</li><li>d. Reference to the relevant product groups and IFWCS-PRAMAAN claims, where applicable.</li></ol> |
| 3.          | <b>Responsibilities and Control</b>   | <ol style="list-style-type: none"><li>a. Obligation of the Subcontractor to follow the written instructions, procedures and specifications provided by the Client for handling and processing certified and non-certified materials;</li><li>b. Prohibition on the Subcontractor transferring, subcontracting, or further outsourcing IFWCS-PRAMAAN related activities to any other entity without the prior written approval of the Client; and</li></ol>                   |

|    |                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|----|-----------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    |                                                     | c. Requirement that the Subcontractor immediately informs the Client of any incident, non-conformity, or change that may affect the integrity of certified material or claims.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| 4. | <b>Segregation, Identification and Traceability</b> | <p>a. Requirement that all material and products covered by the Client's IFWCS-PRAMAAN Chain of Custody shall be clearly identified and physically or procedurally segregated from other material or products at all times;</p> <p>b. Obligation to use markings, labels, batch numbers, or equivalent means to ensure traceability of certified material from receipt, through processing, to dispatch back to the Client or to another destination designated by the Client;</p> <p>c. Prohibition on mixing IFWCS-PRAMAAN certified material with non-certified material or with material certified under other schemes, unless expressly authorised and controlled under the Client's documented procedures; and</p> <p>d. Obligation to ensure that any waste, rejects or off-cuts generated from certified material are identified and handled in accordance with the Client's instructions.</p> |
| 5. | <b>Documentation and Records</b>                    | <p>a. Requirement for the Subcontractor to issue and maintain delivery notes, job cards, production records and other documentation as instructed by the Client, enabling traceability of inputs, processes and outputs;</p> <p>b. Obligation to record quantities, product descriptions, dates, and job references for all material received and dispatched on behalf of the Client;</p> <p>c. Requirement to retain all relevant records related to outsourced activities for at least five (5) years or such longer period as may be specified by the Client; and</p> <p>d. Agreement that such records shall be made available to the Client, the Certification Body and, where applicable, the Scheme Operating Agency (SOA) upon request.</p>                                                                                                                                                    |
| 6. | <b>Access for Audits and Inspections</b>            | <p>a. Grant of access rights for the Client, the Certification Body, the SOA, and where required, regulatory authorities, to enter the Subcontractor's relevant sites for the purpose of audits, inspections, or investigations related to IFWCS-PRAMAAN material;</p> <p>b. Agreement that such access shall include review of relevant documentation, records, and production areas; and</p> <p>c. Requirement that the Subcontractor co-operate with auditors and provide all necessary information and assistance.</p>                                                                                                                                                                                                                                                                                                                                                                             |
| 7. | <b>Use of IFWCS-PRAMAAN Trademarks and Claims</b>   | a. Explicit statement that the Subcontractor is not authorised to make any IFWCS-PRAMAAN certification claims or to use IFWCS-PRAMAAN trademarks, logos, or labels in its own name, unless it holds its own valid IFWCS-PRAMAAN certificate and a Trademark Licence;                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |

|     |                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|-----|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|     |                                               | <p>b. Requirement that any IFWCS-PRAMAAN labels or markings used by the Subcontractor shall be supplied or explicitly authorised in writing by the Client and used strictly in accordance with the Client's instructions and the IFWCS Trademark Guidelines.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 8.  | <b>Legal Compliance, Labour and Safety</b>    | <p>a. Obligation of the Subcontractor to comply with all applicable laws and regulations of India and the concerned State(s), including but not limited to laws relating to labour, occupational health and safety, environmental protection, forest and wildlife, industrial operations, and taxation;</p> <p>b. Commitment by the Subcontractor to respect core labour standards consistent with ILO Core Conventions, including the prohibition of child labour, forced or compulsory labour, discrimination in employment, and interference with workers' rights to freedom of association and collective bargaining;</p> <p>c. Requirement that the Subcontractor maintains safe and healthy working conditions for all workers engaged in outsourced activities; and</p> <p>d. Obligation to ensure that any subcontracted work performed on forest land or in forest-adjacent communities does not infringe on legal or customary rights of local communities.</p> |
| 9.  | <b>Non-Conformities and Corrective Action</b> | <p>a. Obligation of the Subcontractor to inform the Client without delay of any non-conformity, incident or deviation affecting material, processes, or records relevant to the IFWCS-PRAMAAN Chain of Custody;</p> <p>b. Requirement that the Subcontractor takes immediate corrective actions as instructed by the Client, including segregation, re-labelling, re-work, or withdrawal of affected material or products; and</p> <p>c. Agreement that repeated or serious non-conformities may lead to suspension or termination of the agreement.</p>                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 10. | <b>Confidentiality and Data Protection</b>    | <p>a. Obligation of the Subcontractor to maintain confidentiality regarding all proprietary information, data, designs, specifications and business information of the Client obtained in connection with outsourced activities; and</p> <p>b. Requirement to handle personal data, where applicable, in accordance with applicable data protection laws and any specific instructions of the Client.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 11. | <b>Duration, Amendment and Termination</b>    | <p>a. Effective date and duration of the agreement;</p> <p>b. Conditions and procedures for amendment of the agreement;</p> <p>c. Conditions and notice periods for termination by either Party, including termination for cause (e.g. serious non-conformity, breach of law, refusal of audit access); and</p> <p>d. Obligation of the Subcontractor, upon termination or expiry, to cease all IFWCS-PRAMAAN related activities, return or appropriately dispose of any remaining certified material, labels or documentation as instructed by the Client.</p>                                                                                                                                                                                                                                                                                                                                                                                                           |

|     |                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|-----|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 12. | <b>Governing Law and Dispute Resolution</b> | <ul style="list-style-type: none"> <li>a. Statement that the agreement shall be governed by the laws of India and, where relevant, the laws of the State in which the outsourced activity is performed; and</li> <li>b. Description of the mechanism for dispute resolution between the Parties (e.g. amicable settlement, arbitration, or jurisdiction of specified courts), without prejudice to the rights of regulatory authorities.</li> </ul> |
| 13. | <b>Signatures</b>                           | <ul style="list-style-type: none"> <li>a. Place and date of signing; and</li> <li>b. Names, designations and signatures (or legally valid electronic signatures) of authorised representatives of both Parties.</li> </ul>                                                                                                                                                                                                                          |

## Annex 5: GROUP CHAIN OF CUSTODY CERTIFICATION

### 1. Scope

This Annex establishes requirements for Group Chain of Custody (Group CoC) Certification under IFWCS-PRAMAAN. It is intended to enable small and medium enterprises (MSMEs), Farmer Producer Organisations (FPOs), cooperatives and clusters to obtain CoC certification under a single group certificate managed by a Central Organization.

All requirements of the IFWCS-PRAMAAN Chain of Custody Certification Standard apply to Group CoC certificates, unless otherwise specified in this Annex. This Annex allocates responsibilities between the Central Organization and the Member Sites.

This Annex applies where legally independent entities participate in a Group CoC arrangement. It may also be applied, as appropriate, to multi-site companies operating multiple facilities under one legal entity.

2. This annex establishes the requirements for Group Chain of Custody certification, enabling Micro, Small, and Medium Enterprises (MSMEs), Farmer Producer Organizations (FPOs), and other clusters to operate under a single certificate managed by a Central Organization.

### 3. Definitions

- 3.1. **Group:** A collective comprising a Central Organization and its certified Member Sites.
- 3.2. **Central Organization:** The legal entity that holds the group certificate and is responsible for managing the group COC system.
- 3.3. **Member Site:** A legally independent entity (e.g., a workshop, processing unit, farm) that is part of the group and covered by the group certificate.

### 4. Eligibility and Structure

The Central Organization shall be a legally registered entity and shall have a clear, contractual relationship with all Member Sites (e.g., membership agreement, management agreement). The Central Organization shall define and document the geographical and operational scope of the group.

### 5. Responsibilities of the Central Organization

The Central Organization shall:

- a. Establish, document, implement, and maintain a group COC management system that applies to all Member Sites
- b. Maintain an up-to-date list of all Member Sites, including their names, addresses, and specific activities under the scope of the certificate.
- c. Ensure that all Member Sites comply with the requirements of this standard.
- d. Appoint a Group COC Manager with the authority and responsibility to oversee the system.
- e. Conduct internal audits of Member Sites based on a risk-based sampling plan. The minimum sample size for internal audits each year shall be the square root of the total number of Member Sites (rounded up to the nearest whole number).
- f. Maintain centralized control over the use of the IFWCS-PRAMAAN claims and trademarks.
- g. Take responsibility for all COC claims made by the group and any non-conformities of its Member Sites.

## **6. Responsibilities of Member Sites**

Each Member Site shall:

- a. Comply with the group's COC procedures and instructions from the Central Organization.
- b. Allow access to its premises and records for internal and external audits.
- c. Immediately report any non-conformities to the Central Organization.

## **7. Adding or Removing Members**

The Central Organization shall have a documented procedure for adding new Member Sites and for suspending or removing sites that do not comply with the requirements. The Certification Body (CB) shall be notified of any changes to the group's composition.