



# Due Diligence System Requirements

Preferred by Nature  
Certification

Due Diligence System Requirements   Preferred by Nature Certification	
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## Introduction and scope

This Standard sets out best-practice requirements for organisations that wish to implement a Due Diligence System in conformance with Preferred by Nature Certification.

The Standard may also be used as a guide by organisations wishing to apply a risk-based approach to their sourcing practices, in line with their own sustainability policies or with regulatory requirements.

Combined, the requirements of this document seek to ensure that organisations' implementation of supplier management and risk-based sourcing activities follow a robust and credible approach to due diligence.

Normative requirements are grouped around key themes, including the implementation of a sourcing policy; ensuring supplier collaboration; access to supply chain information; risk assessment and risk mitigation.

Finally, quality management aspects related directly to due diligence are included, such as evaluating the system's performance and public reporting.

This Standard has been aligned with the [EU Deforestation Regulation](#)<sup>1</sup> (EUDR), in so far as the due diligence-related requirements of that regulation are concerned. EUDR requirements which relate specifically to administrative processes of the regulation (e.g. the submission of due diligence statements, Authorised representatives, or liaison with Competent Authorities) are not included in this Standard.

## Preferred by Nature Certification

For the Preferred by Nature Certification, this Standard shall be used together with other normative documents of the programme. You can find a list of core-related **normative documents** in **Box 1**.

All parts of this document are normative unless otherwise stated. The most recent version of any referenced documents is applicable unless otherwise specified.

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<sup>1</sup> Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation and repealing Regulation (EU) No 995/2010.

### Box 1. Normative documents for Preferred by Nature Certification

- **PBN-01. Sustainability Framework.** The Framework contains the requirements applicable to producers working on land use level (land managers). Selected indicators in the Standard also apply to supply chain entities, including processors. For some products, a product- or sector-specific adaptation of the Framework may be relevant.
- **PBN-02. System Requirements.** This Standard is applicable to all Preferred by Nature certified operations. It contains generic quality system requirements.
- **PBN-04 Preferred by Nature Seal Use Policy.** This document regulates the requirements and conditions for using the Preferred by Nature Hummingbird Seal (the Seal). In addition to the claims specified in this Standard, certified organisations can also use the Seal if they meet additional requirements. Using the Seal is optional.
- **PBN-05. Chain of Custody and Traceability Standard.** This Standard contains requirements for chain of custody models and traceability systems used to manage claims and trace products in the supply chain.
- **PBN-09. Terms and Definitions.** This Standard contains definitions and concepts used in the Preferred by Nature Certification programme.

## Version history

Version 1.0:	25 September 2020
Version 1.1:	3 June 2021
Version 1.2:	15 December 2021
Version 1.3:	13 January 2023
Version 1.4:	13 November 2023

## Terms and definitions

**Due diligence.** In the context of the Preferred by Nature Certification, due diligence is considered to define the set of actions taken, as part of a risk-based approach, by organisations to ensure that there is a low risk of non-conformities with applicable requirements of the Sustainability Framework, for the material used as input for any products traded under the programme.

**Due Diligence System (DDS).** A system of procedures and measures taken to ensure that due diligence is exercised. The *Due Diligence System* may consist of a policy, written procedures and guidelines describing the due diligence process in detail.

**EU Deforestation Regulation (EUDR).** Formally [Regulation \(EU\) 2023/1115](#). A European Union law aiming to reduce the risk of products associated with deforestation or forest degradation being placed on the EU market or exported from it. The Regulation sets due diligence requirements for European companies in relation to products they source, which may contain, be made from or fed with seven commodities linked to a high risk of deforestation: soy, beef, oil palm, rubber, wood, cocoa and coffee.

**Low risk.** A conclusion, following a risk assessment, that there is a negligible or insignificant risk that a product does not meet specific criteria (legal or otherwise) when produced, sourced or traded in a supply chain. Risk mitigation actions are not required for products with a low-risk designation. The term 'negligible' can be considered to mean that the level of risk applied to the product shows no cause for concern in relation to its conformance with the specific indicator after a full assessment is conducted and, where necessary, appropriate mitigation measures are applied.

**Source:** [Regulation \(EU\) 2023/1115](#)

**Organisation.** Individual, company or legal entity responsible for meeting the requirements of this Standard. *Organisation* covers all legal entities owned or managed directly by that legal entity.

**Specified risk.** A conclusion following a risk assessment that there is a risk that illegal or otherwise non-conforming products may enter the supply chain. In such cases, risk mitigation is required.

**Note:** The term 'specified' can be considered to mean that the level of risk applied to the material shows cause for concern in relation to its conformance with the specific criterion after a full assessment is conducted. In relation to the EU Deforestation Regulation ([Regulation \(EU\) 2023/1115](#)), specified risk is equivalent to non-negligible risk.

**Sub-Supplier.** Any entities further upstream the supply chain (closer to the source of the raw material) supplying material to the suppliers or other sub-suppliers.

**Supplier.** A supplier is an entity or individual that provides goods, products, services or raw materials to another organisation, individual or entity, typically as part of a business transaction or contractual arrangement.

# Requirements for supply chain due diligence

## 1. Policy

Requirements	Guidance
<p><b>1.1.</b> The Organisation has a policy stating its commitment to producing and/or sourcing responsibly, according to the scope of relevant Sustainability Framework requirements. The policy shall be:</p> <ul style="list-style-type: none"> <li>a) Written</li> <li>b) Publicly available and</li> <li>c) Endorsed at the executive level.</li> </ul>	<p>The interpretation of “publicly available” depends on the size and set-up of the Organisation.</p> <p>Smaller Organisations, at a minimum, should readily provide the policy upon request and communicate it to stakeholders and suppliers. If an Organisation has a website, the commitment should be available and accessible on the website also.</p> <p>“Executive level” refers to the highest level of authority in the Organisation. This provides assurance that the commitment is representative of the whole Organisation.</p>

## 2. Supplier collaboration

Requirements	Guidance
<p><b>2.1.</b> Where necessary, suppliers and sub-suppliers are aware of - and fulfil - the relevant requirements applicable to them, which allow the Organisation to implement due diligence.</p>	<p>It may not be possible for the Organisation to communicate and work directly with all entities in its supply chain. To manage this, the Organisation may communicate clearly - and have agreements in place - with its direct suppliers, who in turn commit to communicating clearly with their suppliers, and so forth.</p> <p>Suppliers may be required to provide information where this is needed to conduct risk assessments. They may also agree to implement risk mitigation actions if the success of these depends on their collaboration.</p>
<p><b>2.2.</b> Where appropriate, suppliers:</p> <ul style="list-style-type: none"> <li>a) Identify a representative responsible for compliance with applicable elements of this Standard.</li> <li>b) Provide consent to allow representatives of the Organisation to conduct audits to verify conformance with relevant requirements.</li> </ul>	<p>“Where appropriate” means that Organisations should exercise best judgement as to under which circumstances this criterion shall be implemented.</p> <p>For example, a retailer or secondary manufacturer may require both provisions of their tier 1 suppliers. However, for a mill sourcing from possibly thousands of smallholders, these provisions may be neither necessary nor possible.</p>

## Requirements

## Guidance

Consent to conduct audits: Even if no supplier audits are planned, the need to take risk mitigation actions may change over time. Examples include if sub-suppliers or sourcing regions change. It is therefore advisable to always seek (in advance) this consent included in agreements with direct suppliers.

### 3. Supply chain information

## Requirements

## Guidance

**3.1.** Information is collected which supports the evaluation of risks, and includes at a minimum:

- a) Description of the product, including a list of the materials used to make the product
- b) Species name including common and scientific names (wood-derived products only)
- c) Quantity of the relevant products
- d) The country of production and, where relevant, sub-national areas
- e) Name, postal address and email address of supplier
- f) Information which supports the evaluation of risks that the relevant products and supply chains do not conform with the relevant Sustainability Framework indicators.
- g) The certification/verification status of the material (if applicable).



Organisations that wish to align with the EUDR shall express quantities (c) as:

- i. Kilograms of net mass and, where applicable, in the supplementary unit set out in Annex I to [Council Regulation \(EEC\) No. 2658/87](#) against the indicated Harmonised System code, or
- ii. In all other cases, the quantity should be expressed in net mass or, where applicable, volume or number of items.

**EUDR reference:** Art. 9 (1)



For Organisations that wish to align with the EUDR.

**3.2.** The following additional information is collected:

- a) Geolocation of all plots of land where the relevant commodities that the relevant product contains or has been made using, were produced.

**NOTES:**

- Where a relevant product contains or has been made with relevant commodities produced on different plots of land, the geolocation of all different plots of land shall be identified and recorded.

**NOTE:** See the [Geospatial Data Sharing Protocol](#) developed by Preferred by Nature for guidance on communicating and sharing geospatial data.

## Requirements

## Guidance

- For relevant products that contain or have been made using cattle, and for such relevant products that have been fed with relevant products, the geolocation shall refer to all the establishments where the cattle were kept.
- b) Date and time range of production.

*EUDR reference: Art. 9 (1)*

- 3.3.** Information is adequately detailed and conclusive to:
- a) Allow a clear understanding of the origin of raw materials and products.
  - b) Assess and conclude whether or not input materials originate from sources or supply chains with a low risk of nonconformance with the relevant Sustainability Framework requirements or that risks have been mitigated.
  - c) Effectively mitigate risks of nonconformance with the relevant Sustainability Framework requirements.

It is important to have access to information about the products in the scope of your due diligence system to a level that allows you to conclude that input materials originate from sources that are low risk in relation to the relevant indicators of the Sustainability Framework or to effectively specify and mitigate risks associated with non-conforming production, or of receiving non-conforming material.

- 3.4.** Information about products and supply chains included in the Due Diligence System is:

- a) Validated and verifiable
- b) Maintained up to date.

### Guidance for a)

Information should be validated for its accuracy, authenticity and relevance to the products and supply chains.

It should be verifiable, meaning that the information is traceable and can be independently confirmed, as well as being based on credible sources.

### Guidance for b)

Information should be reviewed for its validity and accuracy at least annually or whenever changes occur that require new information.

Changes to supply chains or to the origin of material may change the risk profile of the product. Therefore, it is important to take proactive steps to ensure you have up-to-date information about the origin or supply chains before such changes are implemented.

## 4. Risk assessment

### Requirements

- 4.1.** A risk assessment is conducted for each individual product, source or supply chain. The risk assessment shall:
- Conclude risk as low risk or specified risk
  - Justify the risk conclusion.
  - Be documented.
- 
- 4.2.** Risk Assessments are reviewed at least annually or whenever changes occur that potentially alter the risk characteristics.
- 
- 4.3.** Risks are assessed in relation to:
- Nonconformance with relevant Sustainability Framework indicators applicable to land use
  - Nonconformance with relevant Sustainability Framework indicators applicable to the supply chain
  - The potential for mixing or contamination of low-risk products or materials with products or materials which are not low-risk or originate from unknown sources.

### Guidance

Requirement 4.1. b) ensures it is clear and demonstrated how the information gathered in 3.1. was checked against the risk assessment criteria and guidance in 4.3. below, resulting in a low or specified risk conclusion.

Please note this requirement is applicable for any organisation, regardless of their size or type, who want to use sustainability scope claims under the Preferred by Nature Certification.



Organisations wishing to align with the EUDR may choose not to assess risks of nonconformance with Sustainability Framework indicators applicable to land use (point a), where they are sourcing from countries benchmarked as Low risk by the European Commission, as per the Regulation's Simplified Due Diligence requirements (Article 29 of the EUDR).

However, beforehand, the Organisation must have assessed the potential for mixing or contamination of low-risk products or materials (point c) and concluded that the relevant products and supply chains are low-risk. In this process, the Organisation must have taken into account:

- The complexity of the relevant supply chain
- The risk of circumvention of sourced products
- The risk of mixing with products of unknown origin or origin in high- or standard-risk countries or sub-national areas, as per the Country Benchmarks (EUDR Article 29).

**EUDR reference:** Art. 13

## Requirements

## Guidance



For Organisations wishing to align with the EUDR, wood products which fall within the scope of [Regulation \(EC\) No 2173/2005](#) and which are covered by a valid FLEGT license from an operational licensing scheme - may be considered low-risk with regards to relevant EUDR legality indicators in the Sustainability Framework. Preferred by Nature, however, still recommends conducting a risk screening to evaluate if there are any legality requirements, which are known to be often violated within the country.

**EUDR reference:** Art. 10 (3)



For Organisations wishing to align with the EUDR:

- 4.4.** The risk assessment of Sustainability Framework indicators 3.1.1., 3.1.2. and 3.1.3. shall include evaluation of the geolocations of all plots of land where the relevant commodities that the relevant product contains were produced.

**EUDR reference:** Art. 9 (d), 10 (1)

This requirement is linked to 3.2 a) and b) above, which requires the collecting of geolocation information and the date or time range of production.



For Organisations wishing to align with the EUDR:

- 4.5.** The risk assessment of relevant EUDR Sustainability Framework indicators shall, at a minimum, take into consideration the following criteria:

**Relevant to 4.3. a)**

- a) The assignment of risk to the relevant country of production or relevant sub-national level, in accordance with Article 29 of the [EUDR](#)
- b) The presence of forests in the country of production or relevant sub-national level
- c) The presence of indigenous peoples in the country of production or relevant sub-national level
- d) The consultation and cooperation in good faith with indigenous peoples in the country of production or relevant sub-national level
- e) The existence of duly reasoned claims by indigenous peoples based on objective and verifiable information regarding the use or ownership of the area used for the purpose of producing the relevant commodity
- f) Prevalence of deforestation or forest degradation in the country of production or relevant sub-national level.

## Requirements

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### Relevant to 4.3. c)

- g) The complexity of the relevant supply chain and the stage of processing of the relevant products, in particular difficulties in connecting relevant products to the plot of land where the relevant commodities were produced
- h) The risk of circumvention of the requirements of the [EUDR](#) or of mixing with relevant products of unknown origin or produced in areas where deforestation or forest degradation has occurred or is occurring.

### Relevant to all 4.3.

- i) The source, reliability, validity and links to other available documentation of the supply-chain information referred to in 3.1 and 3.2.
- j) The levels of corruption in the country of production
- k) The prevalence of document and data falsification
- l) The lack of law enforcement in the country of production
- m) Violations of international human rights, armed conflict or presence of sanctions imposed by the UN Security Council or the Council of the European Union in the country of production
- n) Conclusions of the meetings of the European Commission expert groups supporting the implementation of this Regulation, as published in the [Commission's expert group register](#), including that of the [Expert Group/Multi-Stakeholder Platform on Protecting and Restoring the World's Forests, including the EU Timber Regulation and the FLEGT Regulation](#).
- o) Substantiated concerns raised by third parties, or to which the Organisation is aware, including those submitted under Article 31 of the [EUDR](#)
- p) Where applicable, information on the history of non-compliance of operators or traders along the relevant supply chain in relation to the relevant Sustainability Framework requirements and the [EUDR](#)
- q) Any other information that would point to a risk that the relevant products are non-conforming with the relevant Sustainability Framework indicators or risks of mixing
- r) Complementary information on compliance with the relevant Sustainability Framework indicators and the [EUDR](#), which may include information supplied by certification or other third-party certified schemes. This includes voluntary schemes recognised by the Commission under Article 30(5) of [Directive \(EU\) 2018/2001](#) of the European Parliament and of the Council (21), provided that the information meets the requirements set out in 3.1 of this Standard, on information to be collected.

**EUDR reference:** Art. 10 (2)

## Requirements

## Guidance

**4.6.** Where certification or verification systems are used to inform the risk assessment and risk conclusions:

- a) It is ensured that the scheme provides assurance of low risk in relation to the relevant indicators of the Sustainability Framework, as well as the absence of mixing of non-conforming material/products in the supply chain.

It is required that the Organisation evaluates the certification or verification scheme that is used with regards to its ability to cover relevant Sustainability Framework requirements, as well as the system's ability to provide an appropriate level of supply chain information, control and quality assurance. Where significant gaps or weaknesses in the scheme are identified, these should be mitigated.

## Requirements

- b) Records are kept of the evaluation of the certification system.
- c) Any gaps or weaknesses identified during the evaluation of the certification system shall be mitigated.
- d) It is ensured that the information related to the certification claim is valid and accurate and fully covers the relevant products.

## Guidance

Organisations should be aware of mass-balance or credit system models within certification schemes which allow the mixing of certified with non-certified materials. Each type of material or model permitted by the scheme may need to be evaluated separately.

**NOTE:** To support organisations, Preferred by Nature is active in benchmarking a number of certification schemes against the Sustainability Framework and the EU Deforestation Regulation. See our [website](#) for further details.

### Guidance for d)

A certification or verification scheme cannot automatically be considered proof that the products or material is low risk. The scope, validity and integrity of certification or verification claims have to be evaluated to assure that the specific system can effectively ensure that all relevant indicators of the Sustainability Framework have been addressed.

It is also important to ensure that the material received is, in fact, covered by the system.

### 4.7. Where the Organisation sources a product covered by a supplier's (or sub-supplier's) due diligence system:

- a) It is ensured that the system provides assurance of low risk in relation to the relevant indicators of the Sustainability Framework, as well as the absence of mixing with non-conforming material or products in the supply chain.
- b) Records are kept of the evaluation of the due diligence system.
- c) Any gaps or risks identified in the evaluation of the due diligence system are mitigated.

Please note this requirement is applicable for any organisation, regardless of their size or type, who want to use sustainability scope claims under the Preferred by Nature Certification.



SME Organisations acting as Operators, wishing to align with the EUDR, are not required to implement this requirement for products they are placing on the market or exporting from it, where the relevant products *have already been subject to due diligence AND for which a due diligence statement has already been submitted*, as per Art. 4(8) and related requirements of the Regulation.

**EUDR reference:** Art. 4 (8), 4 (10)

## 5. Risks mitigation

### Requirements

### Guidance

**5.1.** Where risks are specified during the risk assessment, efficient measures for mitigation are developed and implemented, ensuring that the following actions are taken, as applicable:

- a) For specified risks applicable to forest/farm production, conformance with the relevant indicators of the Sustainability Framework is achieved.
- b) For specified risks applicable to the supply chain, conformance with the relevant indicators of the Sustainability Framework is achieved.
- c) For specified risk of mixing/contamination of low-risk products or materials with unknown/specified products or materials, any risk of mixing shall be effectively mitigated.

**5.2.** The effectiveness of risk mitigation is justified and documented.

Organisations shall be able to demonstrate how decisions on risk mitigation procedures and measures were taken.

**5.3.** For all products or materials within the scope of the due diligence system, risks are concluded as low, or mitigated, before they are.

- a) Accepted as conforming with the applicable requirements of the Sustainability Framework.
  -  For organisations wishing to align with the EUDR:
- b) Placed on the EU market or exported from it.

#### Guidance for a)

This requirement aims at ensuring that material with unknown origin - or material which has been concluded as having risk in relation to one or more of the relevant Sustainability Framework requirements - is not being used by the Organisation as input for any products for which Preferred by Nature Certification claims are used, without appropriate risk mitigation.

#### **EUDR reference:**

*Art. 3, Art. 4 (2), Art. 10 (1), Art 11 (1)*

**5.4.** Cases of major or continuous nonconformances with the Sustainability Framework requirements by suppliers shall be mitigated by:

- a) Excluding supplies and/or suppliers from its sourcing, and

There are no universal thresholds determining when the evidence or risk of nonconformances is significant enough to warrant discontinuing a relationship.

## Requirements

## Guidance

- b) Ensuring that material is not sourced from the supply chain or area in question until risks are fully mitigated.

However, if the Organisation discovers that significant nonconformances are not immediately and properly addressed, it should suspend or discontinue purchasing from that supplier.

- 5.5.** The effectiveness and efficiency of the risk mitigation actions are evaluated at regular intervals - and at least on an annual basis - or when needed, by the Organisation and actions are taken to improve them, where gaps or weaknesses are identified.

Where risk mitigation actions are evaluated and found not to be - or only partially be - effective to mitigate all identified risks, they shall be revised in order to address the gaps or weaknesses.

Where suppliers are made responsible for the implementation of (all or part of) a risk mitigation procedure or measure, the evaluation shall include direct monitoring of the suppliers' implementation and performance.

## 6. Ensuring a robust due diligence system

### Requirements

### Guidance

- 6.1.** All information necessary to demonstrate that due diligence was exercised, and that no or only a negligible risk was found:

- a) Is communicated to downstream supply-chain entities upon request.



For organisations wishing to align with the EUDR

- b) This includes information relevant to both risk assessments and risk mitigation. It also includes the reference numbers of the due diligence statements associated with those products.

**EUDR reference:** Art. 4 (7)

- 6.2.** A complaints procedure is implemented to respond to complaints or substantiated concerns from interested parties. This procedure includes:

- a) Assessment of evidence provided in the complaint within two (2) weeks of its receipt

Any information of which the Organisation becomes aware (through this procedure or otherwise) indicating that products purchased or received are at risk of not conforming with the requirements of the Sustainability Framework should be investigated.

## Requirements

## Guidance

- b) In cases where evidence is considered relevant, implementation of appropriate corrective actions, and
- c) Maintenance of records of all complaints received and actions taken.

The implemented corrective actions (point b) should consider both: i) actions to mitigate risks associated with the product or material, as well as ii) actions to prevent re-occurrence by strengthening of due diligence procures.

**6.3.** If the Organisation identifies that the product which has been sold or supplied does not conform with a low risk conclusion, the following steps are taken:

- a) The further supply of products which are found to be non-conforming with such claims ceases until effective mitigation of any risks has been completed.
- b) Relevant companies to which the product has been supplied are informed in writing, as appropriate and in a timely manner.
- c) Preferred by Nature is notified in order to evaluate actions taken.



For organisations wishing to align with the EUDR

- d) Immediately inform the competent authorities of the Member States in which they placed the relevant product on the market.
- e) For exports from the EU - inform the competent authority of the Member State which is the country of production.
- f) Cease permissions granted under the EUDR *Simplified Due Diligence* requirements, ensuring risk assessments are carried out as per section 4 of this Standard and risk mitigation measures implemented as per section 5 of this Standard.

**EUDR reference:** Art. 4 (5)

## Requirements

- 6.4.** The Organisation reports annually, as widely as possible - including via the Internet - on its due diligence system, including on the steps taken by the Organisation to conform with the requirements of this Standard, as outlined in this Standard and the Standard SP-02. The report shall include the following information:
- A summary of the information referred to in 3.1. a), b), c) and d) of this Standard
  - The conclusions of the risk assessments carried out as per section 4 of this Standard - including a description of the information and evidence obtained and used to assess the risk - and risk mitigation measures undertaken as per section 5 of this Standard
  - Where applicable, a description of the process of consultation of indigenous peoples, local communities and other customary tenure rights holders or of the civil society organisations that are present in the area of production of the relevant commodities and relevant products.

## Guidance



SMEs, micro-organisations and natural persons acting as Operators and wishing to align with the EUDR are not required to meet this criterion. However, Preferred by Nature Certification reports will be mandatory - and made available via our certificates database - for all organisations certified to this Standard. If the Organisation is subject to other European Union laws, which also include reporting obligations, it may fulfil these reporting obligations via those laws.

***EUDR reference:*** Art. 12 (3)

Preferred by Nature is an international non-profit organisation working to support better land management and business practices that benefit people, nature and the climate. We do this through a unique combination of sustainability certification services, projects supporting awareness raising, and capacity building. For nearly 30 years, we have worked to develop practical solutions to drive positive impacts in production landscapes and supply chains in 100+ countries. We focus on land use, primarily through the forest, agriculture and climate impact commodities, and related sectors, such as tourism and conservation.

[www.preferredbynature.org](http://www.preferredbynature.org)

