

# EDS Group GmbH Due Diligence Procedures

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## Introduction

EDS Group GmbH is composed of the following companies: Severotisk s.r.o., Svoboda Press s.r.o., Typos s.r.o., Eurodruk - Poznań Sp. z o.o., EDS Zrínyi Zrt., Passavia Druckservice GmbH & Co. KG and EDS România. The Group recognises that a robust and credible due diligence system is underpinned by a strong quality management and assurance system. This includes the documenting of all systems and processes, to support their robust and consistent implementation over time.

This procedure covers the due diligence procedure, aimed at meeting the organisational Policy on Responsible Sourcing, for all plants in EDS Group in relation to the sourcing of the following scope of products and commodities:

WOOD



For organisations seeking to align with the EUDR, the contents of this procedure are aimed at meeting the due diligence requirements of the [EU Deforestation Regulation](#)<sup>1</sup>.

## Overview of the Due Diligence System

The scope of these Due Diligence procedures is interpreted as covering the series of steps taken by EDS Group to minimise the risk of sourcing and procuring farm or forest products from sources that are not aligned with our Responsible Sourcing Policy.

The fundamental concept of exercising due diligence is to carry out the required actions to minimise the risk of sourcing non-conforming products, in relation to the following broad steps:

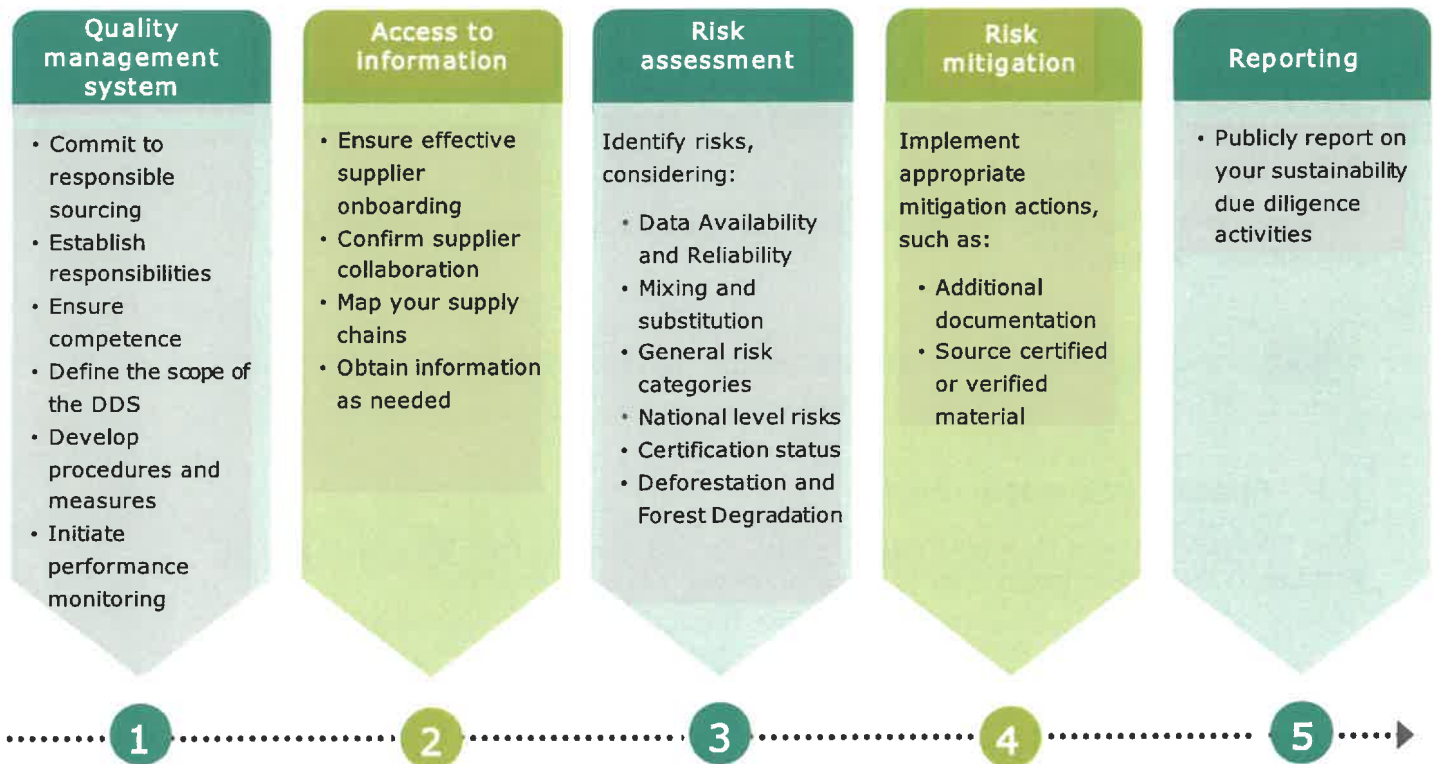
- 1) Quality Management System
- 2) Information and supply chains
- 3) Assessing risks
- 4) Risk Assessment
- 5) Risk Mitigation

<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

- 6) Evaluating tools and systems
- 7) Reporting

The Due Diligence System follows the process flow presented in **Figure 1**. The operational steps to implement this process flow are described in detail in the remainder of this procedure (Steps 1 – 7).

**Figure 1: Overview of the steps of the due diligence process**



# Part I: Quality Management System

## 1 Responsible Sourcing Policy

EDS Group is committed to responsible sourcing, as outlined in our Responsible Sourcing Policy.

## 2 Responsibilities and Competence

The responsibility for different parts of the due diligence implementation and maintenance has been assigned as outlined below.

### 2.1 Overall Responsibility

The overall responsible person for compliance with all applicable requirements is the Group sustainability manager.



To comply with Art. 11(2a) of the EUDR, this person is at management level.

### 2.2 Specific Responsibilities

Table 1 contains divisions for specific responsibilities. For each position, there are documented job descriptions that include the competencies and authorities required for the role.

**Table 1: Specific Responsibilities**

System element	Responsible Position
Training and competency development	Plant managers / Group ESG manager
Maintenance of documents and procedures	Group ESG manager
Internal quality control and complaints	Plant managers
Risk assessment	Group ESG manager
Risk mitigation	Group ESG manager
Grievance mechanism and remediation	Whistleblowing channel
Reporting	Group ESG manager

### 2.3 Training and Competence Assurance

In EDS Group, training is relevant for all employees. Training is provided to all staff based on this procedure, covering our full procurement system, to ensure that relevant staff members have the necessary competence to carry out their assigned responsibilities.

- **New staff:** New staff training includes an introduction to this procedure and other relevant material and procedures *before* they start work.
- **Existing Staff:** Training is conducted annually or when specific training needs arise.

The date of training, list of participants and brief overview of the topics covered will be documented for all training. Training of new staff is documented by the signature of the staff person and the date of training on a separate staff instruction sheet.

Records of training and competence development activities are stored on file for a minimum of 5 years.

The plants HR Managers are responsible for implementing this training procedure.

### 3 Scope of Due Diligence System

Our due diligence system includes.

Our Supply Chain Information Management Template (DD-09) records a full list of products included in our due diligence system. Any changes to the scope will be documented.

Our organisation is structured as follows regarding each entity’s role in the due diligence system.

**Table 2: Overview of Entities and Their Roles in the DDS**

Section/unit/department	Location	Role in DDS
Warehouse management	Warehouse	Receiving and shipping materials
Sales department	HQ / plants	Selling products
Purchase	Purchasing office / plants	Purchasing of the strategic material
Quality assurance	HQ/ plants	Control, reporting

Sustainability manager is responsible for ensuring that the Supplier Information Management Form and the organisational structure related to due diligence are kept up to date.

### 4 Procedures and Documents

This procedure - **Due Diligence Procedure Template (DD-03)** - forms the basis of our documented due diligence system. It is based on the Preferred by Nature due diligence toolkit.

**Table 2: Overview of Due Dillgence System Documents and Procedures**

Name	Code	Latest Version	Description
Responsible Sourcing Policy Template	EUDR 01	V1/2025	Serves as a template for creating a responsible sourcing policy for forestry and agricultural commodities.
Due Diligence Procedures Template	EUDR 02	V1/2025	Provides a skeleton template that you can use as a basis for your documented due diligence procedures. It needs to be adapted to reflect your specific systems and processes.
Supply Chain Risk Analysis	Osapiens		Provides comprehensive guidance on the supply chain risk analysis process. It addresses broad supply chain risk topics such as data availability and reliability, risk of mixing, general risk categories, and national risks.
Supplier Code of Conduct		V 1 /2025	Provides a step-by-step guide to conduct verifications of suppliers – or even implement a whole verification programme of their suppliers - to evaluate their conformance against a set of predetermined requirements.
DDS Public Reporting Template	Osapiens		Serves as a template for reporting publicly on your due diligence system for responsible sourcing of forestry and agricultural commodities.
Product Statement Template	Osapiens		Serves as a template to provide important technical information about the products they are supplying.

The following quality control procedures are established for monitoring compliance with our due diligence requirements.

## 4.1 Maintaining Records

To enable us to monitor the due diligence system effectively, we maintain records covering all steps and elements of our system and processes. Records can be available digitally or on paper. This includes, for example, purchase orders, invoices, delivery notes, phytosanitary certificates, certificates of origin, business registration certificates, tax receipts and laboratory test reports. It also includes reports and information that support our risk analyses, as well as evidence to demonstrate the effectiveness of our risk mitigation measures.

The documentation will be kept on file for a minimum period of five years.

Individual production plants that are part of the group will make this documentation available to the competent authorities upon request.

Individual production plants that are part of the group must ensure that records are kept of at least the following:

The minimum maintenance time for all records is 5 years.

## 5 Complaints

EDS Group keeps records of all complaints or disputes we receive, as well as documentation of actions taken to evaluate them and conduct remedial action where necessary.

When receiving a complaint the following actions are taken:

- Immediately (within three days after a dispute is received), a documented record of the dispute will be registered.
- Within seven days it is concluded and justified whether the dispute is relevant or not.

If the allegation can be documented to be unfounded, based on the evidence provided, no further actions are needed.

If the allegation is well founded, based on the evidence provided, further investigation is needed as per below.

Designated staff will provide an initial response to the disputing party, including an outline of the proposed course of action to follow up on the dispute within 14 days of receiving the dispute.

Designated staff will keep the disputing party informed of progress in evaluating the dispute, investigate the allegations and specify all proposed actions in response to the dispute within 90 days of receiving the dispute.

We will provide a written response to the disputing party within 5 days from the time that the investigation is finalised in either of the above cases.

Relevant third parties may also be contacted to clarify the situation or contribute relevant information to the dispute resolution process. If the disputing party is not satisfied with the response, it may provide a written response in relation to this matter.

Sustainability manager is responsible for coordination of the dispute resolution process including steps described above.

## 6 Non-conforming Products

To ensure all products within the organisation's sourcing operations comply with legal and regulatory requirements, and to manage non-conforming products effectively, we implement the following.

This procedure applies to all products identified within the Due Diligence System (DDS) as non-conforming after purchase or inclusion in organisation stock.

The following steps are taken:

### 1. Immediate Action on Identifying Non-Conformity:

- **Cease Purchases:** Immediately cease further purchasing of the non-conforming product. Purchasing can resume only after effective risk mitigation measures have been implemented and verified.
- **Cease Sales:** Immediately cease further supply of the non-conforming product from stock, until effective risk mitigation measures have been implemented and verified.

### 2. Notification of Stakeholders:

- **Inform Buyers:** Promptly notify all relevant companies to which the non-conforming product has been supplied in writing. This communication should clearly describe the nature of the non-conformity, potential risks, and any actions required on their part.

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## For Organisations Aligning with the EU Deforestation Regulation (EUDR):



### 3. Reporting to Authorities:

- **Notify Competent Authorities:** Immediately inform the competent authorities in the Member States where the non-conforming product has been placed on the market. Provide detailed information on the nature and extent of the non-conformity.
  - **Communication with EU Authorities:** For non-conforming products derived from commodities produced or harvested within the EU, notify the competent authority of the Member State, which is the country of product, regarding the non-conformity.
4. **Ensure** that all permissions granted under the EUDR Simplified Due Diligence requirements are ceased until compliance is restored. Risk assessment and mitigation actions should be conducted as per Articles 10 and 11 respectively.

### Documentation:

- Records of all communications and actions taken in response to the discovery of non-conforming products are maintained. This documentation includes details of risk assessments, mitigation measures, and communications with suppliers, buyers and authorities.

### Review and Monitoring:

- We regularly review the effectiveness of the implemented measures to handle non-conforming products and adjust the procedure as necessary to enhance compliance and risk management.

## 7 Material Control

EDS Group maintains physical separation of all material which is approved for placing on, or exporting from, regulated markets from material with unknown or potentially illegal origin, throughout reception, processing, packing and shipping.

The relevant staff functions shall ensure that material that has not yet been approved for placing on regulated markets is kept physically separate from approved material/products.

## 8 Internal Monitoring

The overall responsible position for due diligence system maintenance shall ensure that the due diligence system is maintained, reviewed, and revised annually. The annual monitoring process may be combined with annual audits from a third-party auditing body.

We conduct a comprehensive assessment of our Due Diligence System (DDS) every 12 months to ensure operational effectiveness. This assessment involves:

- Reviewing and updating all DDS procedures and policies to ensure they reflect current best practices and regulatory requirements.
- Clarifying roles and responsibilities within the DDS to ensure all team members understand their duties.
- Conducting training sessions for staff to ensure they are fully informed about any updates or changes to the DDS.

We carry out an annual review of our supply chain risk assessments to maintain oversight. This includes:

- Re-evaluating all suppliers and supply chain partners to identify any new or emerging risks.
- Triggering additional reviews immediately upon detecting significant changes, such as new suppliers, geopolitical shifts, or major changes in market conditions.

### 8.1. Monitoring Mitigation Actions

We continuously monitor the effectiveness of risk mitigation actions in our supply chains by:

- Setting up regular (e.g., monthly or quarterly) check-ins with suppliers to discuss the progress of mitigation actions.
- Conducting field visits and audits to verify the implementation of mitigation actions.

### 8.2. Identifying and Addressing Gaps

We proactively identify gaps or weaknesses in our DDS and supply chain management through:

- Continuous monitoring of supply chain activities and regular audits.
- Implementing a robust incident reporting system to capture and address issues promptly.
- Conducting bi-annual internal reviews and cross-functional team meetings to discuss potential vulnerabilities.

We ensure timely corrective actions are taken within 30 days of identifying an issue. Our process includes:

- Developing and implementing a corrective action plan detailing specific steps to address the issue.
- Assigning responsibility for each action item to appropriate team members.
- Documenting the entire process in our DDS management system for transparency and future reference.
- Following up within 60 days to verify the effectiveness of the corrective actions taken.

### 8.3. Documentation and Compliance

We maintain documentation of all DDS evaluations, by:

- Using a documentation system to store all reports, reviews, and action plans.
- Ensuring all documents are regularly updated and easily accessible to relevant stakeholders.

## 9 Reporting on Due Diligence

Our company reports annually on our due diligence system to ensure transparency and accountability. We will publish this report as widely as possible, including via the Internet, and it will cover, at a minimum, the following information:

A summary of the commodities and products included within the scope of our due diligence system. This will include:

1. A description of the products, including a list of materials used to manufacture them.
2. For wood-derived products, the species name, including both common and scientific names.
3. The quantity of the relevant products.
4. The country of production, and where relevant, sub-national areas of production.
5. The conclusions of the risk assessments we have conducted, which will include a description of the information and evidence used to assess the risks
6. Risk mitigation measures undertaken. These may include the use of third party certification or verification schemes, the use of technologies, as well as supplier capacity building and

7. auditing programmes. It will include Sustainability initiatives the organisation is part of or contributes to.
8. Information on certification: certification schemes used, percentage of purchase and sales

Where applicable, we will describe the process of consulting with indigenous peoples, local communities, other customary tenure rights holders, or civil society organisations that are present in the production areas of the relevant commodities and products.

If remediation efforts were undertaken, we will provide detailed information on the actions taken, timelines, outcomes, and any ongoing monitoring activities related to those efforts.



For companies wishing to comply with the EU Deforestation Regulation (EUDR), it is important to note that the regulation requires annual public reporting on the due diligence system and the actions taken to fulfil obligations under the regulation. While SMEs, micro-organisations, and natural persons acting as operators are not required to report, those who are obliged may fulfil their reporting obligations through other European Union laws that also include reporting requirements.

We refer to the **DDS Public Reporting Template (DD-18)** to guide our public reporting on the due diligence system for responsible sourcing of forestry and agricultural commodities.

## Part II: Due Diligence System

### 10 Supplier and Product Information Management

#### 10.1 Onboarding suppliers

In order to accept products from suppliers, we evaluate the ability of new and existing suppliers to provide information about the products we buy. The first step of this process is onboarding the supplier.

We will evaluate suppliers before accepting them as active suppliers, based on the following:

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- **Capability Assessment:** We assess the supplier's technical and production capabilities to ensure they can meet they can meet the various elements of our organisation's responsible sourcing policy.
- **Compliance Review:** We examine the supplier's adherence to legal regulations, industry standards, and sustainability criteria. This includes labour laws, environmental regulations, health and safety standards, ethical practices, and due diligence procedures, when applicable.
- **Document Verification:** We request and review relevant certifications (RSPO, RA, FSC, Fair Trade, etc.), audit reports, and compliance certificates. Additionally, conducting on-site visits or audits, provides further verification of the supplier's operations and compliance where they are implemented.

### Transparency and Information Sharing

We request detailed information about our suppliers and their sourcing.

We use the **App. Integritynext and Osaplens** as the basis for conducting supplier evaluations.

## 10.2 Contractual Agreement

We ensure clarity on our sustainability expectations through formal agreements. Our contracts include clauses on conformance with legal and sustainability standards, our expectations regarding the products we are supplied, as well as the consequences of non-conformance in relation to our organisation's responsible sourcing policy.

## 10.3 Supplier Collaboration

EDS Group ensures that our suppliers are informed about the scope of our activities and the expectations we have for them to collaborate in enabling us to achieve our goals.

We request our suppliers to:

- Identify a representative responsible for conformance with the requirements or responsibilities applicable (assigned) to them, as part of their due diligence system implementation.

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- Provide consent<sup>2</sup> to allow representatives of our organisation to conduct audits to verify conformance with relevant requirements.

We require suppliers to complete and return the form or specific sections of it.



For companies seeking to align with the EU Deforestation Regulation, both templates include EUDR-specific versions to inform suppliers and collect relevant information.

## 10.4 Collecting Supply Chain Information

We collect and document the following information about all products/supply chains included within the scope of our due diligence system:

1. A description of the product type and Combined Nomenclature (CN) code<sup>3</sup>, including a list of materials used to make the product.
2. Name, postal address and email address of all our current suppliers, from whom we have/intend to purchase material.
3. Name, postal address and email address of buyers to whom we have supplied products.
4. The certification/verification status of the material *and* their supplier.
5. Quantity of relevant products purchased and sold.
6. Species names including common and scientific names (wood-derived products only)
7. Country of production, and where necessary, sub-national areas.
8. Documents or other information indicating compliance with the applicable legislation or relevant sustainability commitments [as applicable].

<sup>2</sup> 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.

<sup>3</sup> As classified in the Combined Nomenclature set out in Annex I to Council Regulation (EEC) No 2658/87



For alignment with the EUDR (for those to whom such obligations apply):

9. Geolocation of all plots of land where the relevant commodities that the relevant product contains or has been made using, were produced.
  - a. 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 is included.
  - b. 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.
  - c. Date and time range of production.

It is essential that all necessary documentation and information indicating compliance with applicable legislation is secured for each purchase of a relevant product.

We use the App IntegrityNext and Osapiens to collect information about our suppliers and the products they supply.

## 10.5 Recording Supplier Information

We collect and record information on all supply chains included within the scope of our due diligence systems.

We are using the app Osapiens to collect DDS Information as a basis for storing supply chain and product information.

## 10.6 Evaluating Documents and Information

Documents and information are evaluated to identify whether information is lacking about a product or if information is inadequate to enable effective risk assessment. Gaps or inconsistencies constitute a risk that needs to be mitigated to carry out further risk assessment.

We ensure that the information we receive is:

- **Validated and verifiable.** This means checking its accuracy, authenticity and relevance to the products and supply chains. By verifiable, this means that the information is traceable and can be independently confirmed, as well as being based on credible sources.

- **Maintained up to date.** Information is reviewed for its validity and accuracy at least annually or whenever changes occur that require new information.
- **Supported by scientific testing (if necessary).** When identifying specific species or establishing the exact origin of a product or commodity, information should be validated through scientific testing.

## 10.7 Updating of Supply Chain Information

We, therefore, make clear to each supplier that any changes to supply chains are communicated *prior* to selling any products to us. This allows us to re-evaluate supply chains prior to purchasing goods.

Sustainability manager is responsible for ensuring that the supply chain information is collected from all relevant entities and kept up to date.

## 11 Risk Assessment

We evaluate risks for all products and supply chains included in the scope of our due diligence system risk assessment, which is carried out based on the supplier and sub-supplier information on the origin and supply chains of material.

The risk assessment process includes a review of the products, the raw material used, their source and the supply chain complexity in assessing whether the risk of illegal sourcing, negative environmental impact or human rights violations can be designated as negligible or non-negligible. The risk conclusion is documented and justified.

### 11.1 Supply Chain Risk Analysis

In the previous chapter, we covered several key aspects of supply chain information and traceability to help set up an effective Due Diligence System (DDS).

We base our supply chain risk assessment on the app. Osapiens and on our Supply chain Risk template for in-depth guidance and information on different risks that can occur in supply chain and how to manage them.

#### 11.1.1. Defining the Scope of the Risk Assessment

Assessment of risk for each supply chain is initiated by defining the scope clearly. By scope, we refer to the:

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 Steuernummer: 153/116/10276 Sparkasse Passau Kontonummer: 1859 BLZ: 740 500 00 IBAN: DE08 7405 0000 0000 0018 59 BIC: BYLADEM1PAS  
 Raiffeisenbank Oberbsterreich Kontonummer: 0008101339 BLZ: 740 201 00 IBAN: DE96 7402 0100 0008 1013 39 BIC: RZOOD0E77

- **Physical Scope:** the products or materials to be evaluated, and their corresponding supply chains to be subject to Supply Chain Risk Analyses.
- **Thematic Scope:** the scope of sustainability topics that comprise the issues we have defined within our Responsible Sourcing Policy, or as a consequence of the sustainability regulation(s) our organisation is under obligation to meet.



In relation to the EUDR, the thematic scope refers to deforestation, forest degradation, and regulatory compliance with national legislation in the country of production.

### 11.1.2. Supply Chain Data Availability and Reliability

We ensure that the information and documentation received from supply chains is complete and valid. This involves supply chain mapping to create certainty about the structure and nodes of the supply chain. We verify the information obtained from our supply chain actors to ensure its validity and correctness, enabling us to understand the journey of materials and products accurately.

### 11.1.3. Risk of Mixing

We evaluate the risk of mixing in supply chains and take appropriate actions to mitigate these risks, as detailed in our **Supply Chain Risk Analysis template**.

### 11.1.4. General Risk Categories at the National Level

This category includes risks not necessarily related to a specific supply chain or issue but may permeate the supply chain at various levels. We evaluate issues such as corruption and fraud, risks related to armed conflict, trade sanctions and bans, and risks specific to certain species.

### 11.1.5. Risk Related to Land-Use (Based on National Risk Assessment)

Our supply chain analysis considers the results of National or Sub-national risk assessments, where available.

National Risk Assessments provide valuable information for the Supply Chain Risk Analysis but are normally conducted as a separate process. They are usually comprehensive, high-level evaluations of risks that incorporate indicators over a range of sustainability indicators. National Risk Assessments may be tailored to a specific commodity, type of product (e.g., biomass), or be broadly applied to the entire forestry or agriculture sector.

We seek National Risk Assessments aligned with the risk indicators from the [Preferred by Nature Sustainability Framework](#) related to land use and processing in specific countries. They provide insights into risks related to land use, including deforestation, forest degradation, and other land-use changes. These risks are crucial for meeting requirements such as the EU Deforestation Regulation.

Specifically, we also draw risk data from the following resources of National Risk Assessments:

- **Preferred by Nature Sourcing Hub** at <https://sourcinghub.preferredbynature.org/>
- Osapiens Hub <https://osapiens.com/>
- IntegrityNext Hub: <https://app.integritynext.com>

#### 11.1.6. Risks Related to Processing (Based on National Risk Assessment)

We use National Risk Assessments for generic information on risks related to processing and trade in specific countries.

NOT relevant for EUDR compliance.

#### 11.1.7. Certification or Verification Status

If we source certified materials, we ensure that the certification system provides the necessary assurance and quality. Each certification or verification scheme is evaluated for its ability to cover relevant elements of our sourcing policy and due diligence requirements. Where significant gaps or weaknesses are identified, we implement mitigation measures.

When using certification or verification systems to inform risk assessment, we ensure that:

- The scheme provides assurance of negligible risk of non-conformity, in relation to our responsible sourcing policy criteria, and prevents the mixing of non-conforming materials in the supply chain.
- The information related to the certification or verification claim is valid and accurate, fully covering the relevant products.
- We keep records of our evaluation of each certification or verification system.

## 11.2 Record the Risk Assessment Conclusion

Risk assessment conclusions are recorded for each supply chain.

## 12 Risk Mitigation

The process of mitigating risks builds on the result of the risk assessment. Any risks that have been identified as non-negligible during the risk assessment, are mitigated according to the following procedures.

### 12.1 Identify Risk Mitigation Actions

The first step in our risk mitigation process involves identifying and implementing appropriate actions to address risks identified during our risk assessment. Once a risk has been verified, we determine the most effective mitigation action based on the type of non-compliance, whether legal, environmental, or otherwise. These actions may include field visits, such as inspecting harvest sites or reviewing workers' safety protocols, or document control measures, such as reviewing customs declarations, payment of royalties, or work permits. In some cases, we may need to use a combination of mitigation actions to ensure full compliance and proper risk management.

We categorise risk mitigation actions into two main types: risk avoidance and risk control. Risk avoidance involves steering clear of high-risk suppliers or regions where the risk cannot be mitigated, while risk control focuses on reducing risks to an acceptable level through specific control measures. Our company selects and implements the most suitable action to address each identified risk, which provides further details on risk mitigation strategies.

The expected output of this step is a detailed list of mitigation actions for each identified risk.

### 12.2 Obtain Consent from Suppliers

When risks are identified at any upstream level of the supply chain, such as at forests, primary processing facilities, or other stages, it is essential for us to obtain the consent of our suppliers to implement risk mitigation actions. Our direct suppliers play a critical role in communicating these actions to sub-suppliers and securing their agreement to conform to the due diligence requirements.

### 12.3 Plan and Record Risk Mitigation Actions

We record all planned mitigating actions to keep track of risks and their current mitigation status. The plan to mitigate risks shall contain the following minimum requirements:

1. List of all identified risks for each relevant product.
2. Action to be taken to mitigate all applicable risks. This shall include a description of the relevant steps that we will take to mitigate the specific risk identified.

3. Timeline for when the mitigation action is completed.
4. Identification of position(s) responsible for the mitigating actions.
5. Status of the mitigation (updated on a regular basis).
6. Additional comments or follow-up is required.

## 12.4 Implement Risk Mitigation Actions

Once we have planned the mitigating actions, we move to manage and oversee their execution.

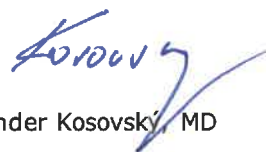
Conducting an audit of organisations within the supply chain may be necessary to mitigate risk. This may require designing and implementing a verification audit programme, which includes auditing suppliers at the forest level (forest management organisation) or within the supply chain (sawmills, traders, factories).

## 12.5 Evaluate the Effectiveness of Risk Mitigating Actions

Once risk mitigation actions have been implemented, we evaluate their effectiveness on a regular basis. It is integral to verify that the mitigation actions that we have implemented have been effective in mitigating the identified risk. Verification is conducted on a regular basis to ensure that the risk does

13.11.2025

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