



CERTIFICATION REGULATION UNDER THE PLASTIC SECOND LIFE SCHEME

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Verification:

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1. SCOPE AND FIELD OF APPLICATION

1.1 Scope and field of application of this regulation

This Regulation defines the rights and obligations, as well as the operating methodology governing the relationship between Kiwa Cermet Italia S.p.A. (hereinafter referred to as “Kiwa Italia” or, for brevity, “Kiwa”) and Customer Organisations (hereinafter referred to as the “Organisation” or the “Company” for brevity), in the provision of product Certification services in accordance with the Plastic Second Life (PLS) scheme “*Plastica Seconda Vita*” (PSV), pursuant to PSV Regulation Ed. 2 Rev. 2, whose trademark is the exclusive property of IPPR.

This document defines the rules for certification and the maintenance of certification under Plastic Second Life “*Plastica Seconda Vita*” and PSV-By-product mark.

The requirements set out in this regulation form an integral part of the contract entered into with Kiwa Italia (economic quotation, *Kiwa Regulations for Certification and General Terms and Conditions of Kiwa Italia for the performance of orders* - hereinafter referred to as the *General Terms and Conditions* for brevity). Such requirements relate solely to the aspects specifically connected with the scope of the requested certification.

Any form of consultancy to the Customer that could compromise the independent nature of the assessments carried out is expressly excluded from the scope of the contract entered into with Kiwa Italia.

This regulation is also available on the Kiwa Italia website (www.kiwa.it).

1.2 Role of IPPR and scope of PSV Certification

IPPR, Institute for the Promotion of Recycled Plastics, owner of the *Plastica Seconda Vita* (Plastic Second Life) trademark, was established on the initiative of the plastics supply chain (producers, converters and recyclers) to provide a visibility platform for all companies manufacturing and distributing recycled plastics and related products.

Certification of recycled content under the PSV Mark refers to the calculation of recycled content in accordance with UNI EN ISO 14021 standard. The PSV Mark exclusively attests traceability and recycled content.

PSV-By-product certification makes materials and products identifiable which, with a view to pursuing the concept of the “Circular Economy”, promote the reuse of materials, thereby ensuring their valorisation and the company's virtuous practices in the “reuse” of materials that may be diverted (where applicable) from the waste cycle. The PSV-By-product Mark attests the correct management of by-products and their content in materials and products and may under no circumstances be used to declare recycled content.

The existence of a declaration of conformity of the material with the UNI-UNIPLAST 10667 specifications is a necessary prerequisite for certification under the PSV Mark of secondary raw materials and of products manufactured from them.

The Mark may only be granted to entities that formally apply for a licence to use the PSV and/or PSV-By-product Mark, whether or not they are members of IPPR.

PSV (PSL) is the Mark dedicated to materials and products obtained through the recovery and valorisation of plastic waste originating from separate waste collection or from other post-consumer streams, and to materials and products obtained from industrial pre-consumer waste, with the following descriptive statements:

- PSV (EPR¹ and not-EPR);
- PSV Food;
- PSV By-product
- PSV & PSV By-product

Certification under the PSV-By-product Mark attests that the company is capable of implementing management of production residues in such a way as to ensure traceability and recognition of by-product content through the mass balance approach, with regard to materials and products manufactured from them.

For the purposes of this certification, only by-products and products manufactured from them originating within the EU territory shall be accepted.

¹ EPR: Extended Producer Responsibility scheme (measures intended to ensure that producers bear financial responsibility, or financial and organisational responsibility, for managing the stage of the life cycle in which the product becomes waste), as defined in Article 183, paragraph 1, letter g-bis) of Italian Legislative Decree 152/2006.

2. GENERAL PRINCIPLES AND GUARANTEES FOR THE CUSTOMER

In its certification activities, in addition to the provisions set out in the *General Terms and Conditions*, Kiwa Italia applies the following principles:

- a) Non-discrimination: access to certification services is granted to any Organisation that applies for them, in compliance with this Regulation, without any discriminatory conditions of a commercial, financial or membership nature relating to particular associations
- b) Impartiality and independence: ensured through formalised rules and controls, including:
 - Performance of certification activities by personnel who have no interest in the Organisation subject to certification and who are required to comply with the rules of conduct and independence established by Kiwa Italia; in this regard, Kiwa Italia undertakes to accept any duly substantiated observations from the Organisation concerning the existence of assignment incompatibilities that could compromise impartiality or independence of judgement;
 - Strict application of formalised rules and procedures by all personnel involved in certification services and periodic consultation with appropriate Interested Parties regarding certification;
 - Clear separation between personnel carrying out audit activities and those participating in the certification decision;
 - Complete abstention from providing consultancy activities relating to the definition and implementation of requirements for obtaining Certification.
- c) Punctual handling of complaints and appeals, as defined in § 7 of this Regulation;
- d) Confidentiality: in addition to the provisions set out in the *General Terms and Conditions* and in the *Kiwa Regulations for Certification*, Kiwa Italia requires all personnel, including its Auditors, to sign a confidentiality undertaking, as well as a document by which they undertake to process any data acquired in compliance with the applicable Privacy legislation;
- e) Accreditations: Kiwa Italia undertakes to inform the Customer of any renunciation, suspension or withdrawal of accreditation as well as to support the Customer during the transfer process to another accredited Body. In such cases, Kiwa Italia shall not be liable in any way for any damage suffered by the Organisation as a result of the renunciation, suspension or withdrawal of accreditation. In the above-mentioned cases, the Organisation shall be entitled to terminate the contractual relationship with Kiwa Italia without prior notice and without additional charges.

3. DOCUMENTARY AND REGULATORY REFERENCES

The references used are the following standards/documents (in their current editions):

- Environmental legislation and, in particular, waste management legislation (Legislative Decree No. 152/2006)
- UNI EN ISO 14021 Environmental labels and declarations – Self-declared environmental claims (Type II environmental labelling)
- “Action plan for the environmental sustainability of consumption in the public administration sector” (PAN) and the related Minimum Environmental Criteria (Interministerial Decree of 11 April 2008, Ministerial Decree of 10 April 2013, and CAM Decrees available on the website of the Ministry for Ecological Transition: <https://www.mite.gov.it/pagina/i-criteri-ambientali-minimi#1>)
- Ministerial Decree of 5 February 1998, as amended and supplemented, Identification of non-hazardous waste subject to simplified recovery procedures.
- Public Procurement Code
- UNI-UNIPLAST 10667 series: Qualification of secondary raw materials
- EN 15342 Plastics - Recycled Plastics - Characterisation of polystyrene (PS) recyclates
- EN 15343 Plastics Recycling - Plastics recycling traceability
- EN 15344 Plastics - Recycled Plastics - Characterisation of Polyethylene recyclates.

- EN 15345 Plastics - Recycled Plastics - Characterisation of Polypropylene recyclates.
- EN 15346 Plastics - Recycled Plastics - Characterisation of PVC recyclates.
- EN 15347 Plastics - Recycled Plastics - Characterisation of plastics wastes
- EN 15348 Plastics—Recycled plastics—Characterization of Poly(ethylene terephthalate) (PET) recyclates.
- CEN/TR 15353 Plastics—Recycled plastics—Guidelines for the development of standards for recycled plastics.
- UNI ISO 22095: Chain of custody – General terminology and models
- Directive (EU) 2019/904, as amended and supplemented: Directive of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment.
- Legislative Decree No. 196/2021: Implementation of Directive (EU) 2019/904 of the European Parliament and of the Council of 5 June 2019 on the reduction of the impact of certain plastic products on the environment.
- IPPR Regulations for PSV and PSV-By-product Certification and maintenance of certification
- Directive 2008/98/EC, as amended and supplemented: Directive of the European Parliament and of the Council of 19 November 2008 on waste
- PPWR Regulation (EU) 2025/40 of the European Parliament and of the Council of 19 December 2024 on packaging and packaging waste
- Regulation (EU) No. 1616/2022, as amended and supplemented, on Food Contact Materials (FCM)
- Ministerial Decree No. 264/2016: Indicative criteria to facilitate demonstration of compliance with the requirements for the classification of “residual” biomass as by-products rather than waste, pursuant to Article 184-bis, paragraph 2, of Legislative Decree No. 152/2006
- Circular of the Ministry for the Environment and the Protection of Land and Sea of 30 May 2017, Prot. No. 7619, “Explanatory Circular for the application of Ministerial Decree No. 264 of 13 October 2016”

The PSL scheme guarantees traceability based on EN 15343 standard and ensures chain of custody, in accordance with ISO 22095 standard, throughout the entire plastics value chain. Traceability makes it possible to track the history, application, location or source of a material or product throughout the supply chain, allowing information to be retrieved regarding a material or product and the existence of specified characteristics. The chain of custody models normally applied under the PSL scheme are the segregation model and the controlled blending model. In certain cases, the mass balance model and the identity preservation model are also applied.

4. GUIDE TO CERTIFICATION UNDER THE PSV AND PSV-BY-PRODUCT MARKS

4.1 General Requirements for PSV and PSV-By-product Certification

The requirements to be met by an Organisation wishing to apply for certification under the PSV and/or PSV-By-product Mark are defined in the IPPR PSV Regulation.

For the purposes of PSV and PSV-By-product certification, compliance with the applicable mandatory requirements shall be considered a prerequisite and is therefore not subject to assessment. Any evidence of a violation of a legal requirement shall require Kiwa Italia to raise a major nonconformity.

In order to obtain certification under the PSV and/or PSV-By-product Mark, the Company shall establish and implement an organisational system capable of providing evidence of compliance with the requirements set out in the IPPR PSV Regulation referred to in § 2.1 (PSV Mark), § 2.4 (PSV-By-product Mark), § 2.3 (Technical Report for PSL Certification) and § 2.5 (Preparation of the Technical Report for PSL-By-product Certification).

4.2 Additional Requirements for PSV-FOOD Certification

In the case of an application for obtaining the “PSV-Food” Mark, the technical report described in chapters 2.3 and 2.5 shall be accompanied, where applicable, by a copy of the authorisation issued by the European Commission in accordance with Regulation (EU) 2022/1616.

In addition, the technical report shall be supplemented with:

1. a declaration of conformity in accordance with Regulation (EU) 2022/1616.
2. supporting documentation for the information reported in the declaration of conformity (migration test results and documentary evidence supporting the declared data).

5. CERTIFICATION PROCESS

5.1. General Rules

Before commencing the Certification Process with Kiwa Italia, the Company shall meet the following requirements:

- Have verified the conformity of the product with the requirements for which certification is sought and undertake to maintain conformity with such requirements;
- Accept the conditions set out in this Regulation;
- Authorise access to the premises, facilities, areas and information necessary for carrying out the Audit;
- Provide full cooperation to the Audit Team, making the necessary documentation available;
- Appoint its own Representative as the main contact for the Audit Team and ensure that any consultants present during the Audit act solely as observers;
- Be responsible for compliance with the requirements established by the applicable legislation on workplace health and safety. In the absence of mandatory provisions, the Organisation undertakes to provide Kiwa Italia with complete and detailed information regarding the specific risks existing in the environment in which Kiwa Italia personnel are required to operate, as well as the PPE necessary for the performance of the assignment, informing Kiwa Italia personnel of their correct use. For this purpose, the customer Organisation shall make available to personnel appointed by Kiwa Italia the company documentation relating to occupational health and safety (Risk Assessment Document (D.V.R), safety plan, procedures, etc.), limited to the relevant items. Should accidents occur or illnesses be contracted as a result of such omissions, no claim may be brought against Kiwa Italia for any reason whatsoever;
- Accept, at no additional cost, and allow access to its site(s) by Accredia, IPPR or other accreditation body inspectors accompanying Kiwa Italia auditors, whose presence shall be notified by Kiwa Italia with a clear explanation of their respective roles. Such presence is intended to verify that the assessment methods adopted by Kiwa Italia comply with accreditation requirements. Failure to grant such access may result in refusal of certification or suspension/withdrawal of the certification already granted.
- Allow access to its sites by personnel appointed by Kiwa Italia for periodic monitoring activities concerning its auditors.
- For accredited schemes, accept any assessments by the Accreditation Body. In order to verify that the assessment methods adopted by Kiwa Italia comply with the applicable standards, the Accreditation Body may require a visit, known as a Market Surveillance Visit, to be carried out at the certified Organisation directly by its own personnel. Such a visit shall be notified by the Accreditation Body to Kiwa Italia with at least 7 working days' notice. Upon receipt of such notification, Kiwa Italia shall inform the customer Organisation. The visit plan shall be prepared by the Accreditation Body and made available to Kiwa Italia, which shall subsequently forward it to the customer Organisation. If the Organisation does not grant its approval, the validity of the certificate shall be suspended until approval for the visit is granted, for a maximum period of 3 months.

Upon expiry of the 3-month period, if approval for the visit has still not been granted, the certification shall be withdrawn. The Organisation shall make available to the Accreditation Body the documentation on which Kiwa Italia relied during previous audits. The Market Surveillance Visit does not replace the regular certification surveillance audits scheduled in the audit programme. For the arrangements governing the conduct of the Market Surveillance Visit, reference may be made to document IAF ID 04 (available free of charge on the IAF website: www.iaf.nu). The Accreditation Body may also adopt other monitoring methods to verify the operation of Kiwa Italia, such as unannounced assessments at the premises of certified organisations, requests for information from organisations or consultancy companies, or other monitoring methods established by the Accreditation Body itself.

During each audit, Kiwa Italia shall:

- In addition to verifying the annual mass balance (calendar year) referred to in paragraph 2.1 of the IPPR PSV Regulation “General Requirements for PSV Certification” for PSL certification and in paragraph 2.4.2 of the IPPR PSV Regulation “Requirements for Users of By-products” for PSV-By-product certification, perform and document in the audit report a mass balance relating to the sampled products. Kiwa Italia shall verify, through the calculation of a mass balance, that the quantities of products manufactured and the corresponding percentages of recycled material/by-product used are consistent with the raw materials employed, taking into account losses incurred during all stages of the process.
- Perform and document in the audit report a traceability test, following the various stages of the transformation process from the acceptance of materials through to the finished product;
- Document in the PSL audit report the evidence collected regarding the conformity of materials with the UNI 10667 series standards (Italy) or with the relevant standard among the following: EN 15342, EN 15344, EN 15345, EN 15346, EN 15348 (Europe).
- Document in the PSV-By-product audit report the evidence collected regarding the conformity of materials with UNI 10667-1 or with other suitable documentation demonstrating compliance with the applicable legal prerequisites.

At the beginning of the audit, the auditors shall hold a meeting with the company's management in order to achieve a clear understanding of the certification procedure, clarify any aspects not fully understood and establish a relationship of mutual trust. At this stage, any specific requirements may be redefined.

5.2. Certification application

Any company that is a member of IPPR, or any other company that formally requests from IPPR a licence to use the Mark, may apply for PSV and/or PSV-By-product certification.

The Company wishing to apply for certification shall submit the “Information Sheet – Request for PSL Quotation” to Kiwa Italia.

After collecting the necessary technical information, verifying the availability of the resources required to perform all assessment activities and confirming that it has the competence and capability to carry them out, Kiwa Italia shall prepare the economic quotation.

Together with the quotation, Kiwa Italia shall send the Company the “Kiwa Cermet Italia PSL Certification Application”, the “IPPR Regulation”, the “PSV Mark Use Regulation”, this Plastic Second Life Certification Regulation, together with the Kiwa Regulations for Certification and the General Terms and Conditions.

The Organisation shall submit the certification application to Kiwa Italia, thereby accepting the rules set out in the Regulations and in the documents referred to therein.

Kiwa Italia shall examine the documentation submitted by the applicant and, in particular, shall verify that the certification requirements have been accepted by the applicant and that no differences in interpretation exist. If no such differences exist, and subject to verification that the company is compliant with its obligations towards IPPR, Kiwa Italia shall accept the certification application.

Any refusal to accept the application shall be communicated in writing by Kiwa Italia, together with the relevant reasons, to the company and to IPPR.

The certification application shall be accompanied by the following documents:

- “Kiwa Cermet Italia PSL Certification Application” form signed by the Legal Representative or his/her delegate;
- Information Sheet (in the event of changes compared to the initial document submitted to Kiwa Italia);
- Certificate of registration with a Chamber of Commerce or equivalent document;
- IPPR Regulation and PSV Mark Use Regulation signed for acceptance;
- A copy of the economic quotation signed for acceptance relating to the amounts payable to Kiwa Italia as certification contract agreement;
- Technical Report;
- Copy of the application form for the IPPR Mark Use Licence*.

* Form to be requested directly from IPPR and relating to costs chargeable to IPPR and not to Kiwa Italia.

In the absence of the documentation described above (including clearance letter from IPPR), Kiwa Italia shall not be able to commence the certification process.

Should the Company intend to withdraw from the contract before obtaining the Certificate of Conformity, it shall be required to pay any costs already incurred (e.g. audits or tests already carried out).

5.3. Document Review - Technical Report

The document review is carried out prior to the on-site certification audit. The appointed auditor shall inform Kiwa Italia whether the requirements for proceeding with the audit are met, it being understood that only the on-site audit allows confirmation of the contents of the technical report. Confirmation of the adequacy of the Technical Report and of compliance of the product with the requirements specified therein shall be documented in the audit report.

Further reviews of the technical report shall only be necessary in the event of modifications thereto.

Once certification has been granted, the technical report shall be systematically amended and verified by Kiwa Italia in relation to the products referred to in the certificate of conformity.

5.4. Audit Planning

Kiwa Italia shall agree with the Company the date of the initial certification audit and shall send the audit plan to the Company with a minimum notice period of 3 days, communicating the names of the Audit Team members. Should any conflicts of interest exist, the Company may request the replacement of one member or of the entire Audit Team within three working days, stating the reasons therefor.

5.5. Certification Audit

The initial certification audit shall be carried out, while production is in progress, following the successful completion of the document review.

The appointed auditor shall carry out the audit at the Company's production site (including outsourced production sites) in order to verify the accuracy of the information provided during the certification application process in the relevant Technical Report and the applicant's actual capability to produce in compliance with the requirements of this regulation.

At the conclusion of the audit, the auditor shall prepare a report recording any nonconformities identified.

The content of such report shall subsequently be confirmed by Kiwa Italia through written communication. In the absence of such communication within 15 working days from the date on which the audit was carried out, the report shall be deemed to have been confirmed.

5.6. Review of the results of the certification audit

For each Nonconformity notified to the Organisation (for the definitions of Nonconformity, Major Nonconformity, Minor Nonconformity and Recommendation, please refer to the Glossary of PSV Regulation Ed. 2 Rev. 2), the corresponding section of the audit report form shall be completed, indicating in the space provided the corrective action that it intends to undertake and the timeframe foreseen for its implementation. Upon receipt of confirmation of the audit report from Kiwa Italia, the Organisation shall submit the corrective action plan within 10 days, indicating the treatment (correction) of the nonconformity, the cause analysis, the corrective action and the related implementation timeframes.

Kiwa Italia shall verify the adequacy of the proposed actions received, requesting any necessary additions. Such proposals shall be deemed accepted if the company does not receive any written communication from Kiwa Italia within 10 working days from their submission.

Once the above has been verified, the following shall apply:

1. **MAJOR NCs:** In the event of Major NCs, the certification process shall be suspended and the organisation shall be informed that an additional assessment, either on-site or, where possible, based on documentation, shall be carried out within three months of the previous assessment in order to verify the effective implementation of the proposed corrective actions. Subject to a successful outcome of such assessment, the certification process shall resume.

However, where this objective cannot be achieved, Kiwa Italia, upon the organisation's express request and after consultation with IPPR, may allow a further postponement of up to three months. If, after the six-month period, a positive conclusion has not been reached, Kiwa Italia reserves the right to close the certification application definitively. In such cases, any organisation wishing to continue the certification process shall be required to submit a new formal application and repeat the certification process.

2. **MINOR NCs:** In the event of Minor NCs, the organisation shall submit the corrective action plan within 10 days from the date of the audit. Verification of closure shall be carried out during the subsequent audit.
3. **RECOMMENDATIONS:** Companies are not required to address recommendations, although they are required to analyse them.

5.7. Certification decision and issuance of certification

Kiwa Italia shall ascertain that the technical conditions required for the granting, maintenance, extension, reduction, modification, suspension or withdrawal of certification are met, through a formal certification decision.

No interference with, or censorship of the certification decision may be exercised by IPPR, without prejudice to the Company's obligations regarding the payment of membership fees (for members) and/or fees for the use of the PSV Mark licence.

Based on the conclusions of the evaluation of the audit report and the Technical report submitted by the function proposing certification, Kiwa Italia shall make the certification decision and shall send the certificate of conformity to the Company.

Should Kiwa Italia require further investigation or decide not to grant certification, this shall be communicated in writing to the Company, stating the reasons therefor.

5.8. Certificate of conformity

In the event of a positive certification decision, Kiwa Italia shall send the certificate of conformity to the Company in a single copy.

The certificate shall indicate the products (in their entirety or with reference to all or some of their components) for which certification is granted and the addresses of the registered office and of the production sites where the activities related to the scope of certification are carried out.

Where the company has obtained both PSV certification and PSV-By-product certification, the mass balance shall relate to the data verified for each product and shall include:

- % post-consumer recycled material;
- % pre-consumer recycled material;
- % internal by-product;
- % external by-product;
- % virgin material.

In the case of PSV, PSV-Food or PSV-By-product certification only, the certificate shall indicate solely the percentage of recycled material or by-product content, respectively.

It is specified that, for composite materials and/or multi-material products, the certificate shall indicate the recycled content for each material covered by the certification.

Table 1: Data to be indicated in the mass balance in relation to the certifications obtained (percentage values from 0 to 100)

Certifications Obtained	Recycled post-consumer	Recycled pre-consumer	By-product	Virgin material
PSV (EPR and not-EPR)	X	X		X
PSV Food	X	X		X
PSV By-product			X	X
PSV + PSV By-product	X	X	X	X

The scope of certification shall include an indication of:

- the products;
- the production/transformation technology;

- the origin of the waste (e.g. post-consumer waste) or of the secondary raw materials used (in the case of PSL certification), or of the by-products used (in the case of PSV-By-product certification);

It is specified that, in the case of assembled products, either the entire product or the individual components may be certified; in the former case, the information reported on the certificate, including the mass balance, shall refer to the entire product, whereas in the latter case it shall refer to the individual components.

The certificate of conformity shall be valid for three years.

The validity status of the certificate shall be available, together with the indication of the products covered by the certificate, in a dedicated section of the website www.kiwa.it

The reproduction (including in colour), of the certificates of conformity issued by Kiwa Italia is permitted, provided that they are reproduced in their entirety as the original; partial reproduction is not permitted.

Kiwa Italia also reserves the right to officially publish on the website www.kiwa.it any sanction measures (e.g. suspension) imposed on the certified Organisation, providing formal notification thereof to IPPR.

5.9. Maintenance of certification: surveillance activities

5.9.1 General Rules

The company undertakes to manufacture products that comply with all certification requirements.

During the validity period of the certification, the conditions specified below shall apply.

Any significant change to the production process that may modify the characteristics of the product shall be promptly communicated by the Company to Kiwa Italia. Depending on the nature of the changes introduced, Kiwa Italia reserves the right to carry out an additional audit in order to assess the effect of such changes on product conformity.

Kiwa Italia shall communicate any changes to the certification to IPPR.

5.9.2 Periodic Surveillance

Once certification has been granted, Kiwa Italia shall carry out periodic surveillance activities by means of audits, at least annually. Periodic surveillance shall include the assessment of all applicable requirements, as in the certification audit, including the evaluation of the updating status of the Technical Report.

The audit programme shall be developed and may be modified on the basis of an ongoing risk analysis (e.g. status of the processes to be audited, results of previous audits, etc.) or considerations arising from market feedback regarding compliance with the specified requirements.

The first surveillance audit shall mandatorily be carried out within 12 months from the date of the certification audit, unless otherwise decided by authorised personnel of Kiwa Italia.

For this purpose, the Company undertakes to ensure access for assessors appointed by Kiwa Italia to the production sites and to provide the necessary assistance from responsible personnel.

Should a Company consultant be present during the audit, he/she shall strictly act as an observer.

The audit dates shall be communicated with adequate notice.

Periodic surveillance is normally carried out while production is in progress. In exceptional cases, Kiwa Italia may decide to perform the audit even when production is not in progress. In such cases, the audit shall be conducted on a documentary basis. Kiwa Italia shall retain records justifying the performance of an audit while production is not operational.

During periodic audits, the Organisation shall present an assessment relating to the quantities of recycled material used in PSV-marked products during the previous calendar year.

Should it be impossible to carry out the audits within the established timeframes due to reasons attributable to the Company, Kiwa Italia reserves the right to suspend the certification.

At the end of each audit, a report shall be issued describing any nonconformities with respect to the requirements prescribed by the standards. The report issued by the assessor shall be deemed confirmed within 15 days from the date of the visit unless otherwise communicated by Kiwa Italia.

For each NC notified to the company, the corresponding section of the audit report form shall be completed, indicating in the space provided the corrective action intended to be taken and the timeframe foreseen for its implementation. Upon receipt of confirmation of the audit report from Kiwa Italia, the organisation shall submit the corrective action plan

within 10 days, indicating the treatment (correction) of the nonconformity, the cause analysis, the corrective action and the related implementation timeframes.

Kiwa Italia shall verify the adequacy of the proposed actions received, requesting any necessary additions where required. Such proposals shall be deemed accepted if the manufacturer does not receive any written communication from Kiwa Italia within 10 working days from their submission.

In the event of major nonconformities, the company shall be subject to an additional assessment, where possible on a documentary basis, at its own expense, within the timeframe established by Kiwa Italia according to the significance of the nonconformities and, in any case, no later than three months after completion of the surveillance audit.

In the event of Minor NCs, verification of closure shall be carried out during the subsequent audit.

The final periodic surveillance audit of the three-year certification cycle shall serve for certification renewal.

5.10. Modification of certification

A Company holding certification may request a modification or extension thereof by submitting a formal request to Kiwa Italia, which shall forward it to IPPR. Kiwa Italia shall arrange the appropriate assessment activities for the issuance of the new certificate.

In the event of amendments to this Regulation and/or to any other document applicable to certification under the PSV Mark, IPPR shall be responsible for providing Kiwa Italia with the necessary information to be communicated to certified Companies regarding the timeframes and methods for the implementation of such amendments.

5.11. Sampling of multi-site companies or companies with outsourced production

Sampling may only be applied to homogeneous sites, provided that internal audits are carried out on 100% of the sites subject to certification. Such audits shall be planned and performed on an annual basis.

Sampling shall be extended to sites where outsourced products are manufactured. However, the outsourced production site shall not be included in the calculation formulae used to determine the sampling size if, during the year, it has not manufactured products subject to certification or where the outsourced processing does not allow the recycled/by-product content to be determined or modified (e.g. painting or assembly of components for which the recycled material content has already been determined). On the basis of a written agreement between the parties, the subcontractor shall undertake to keep the materials subject to certification separate from other materials and to maintain traceability of the processing activities through a register recording incoming and outgoing materials, including a provision allowing access by the certification body.

The main site shall be audited each year.

5.12. Supplementary Audits

Supplementary audits are carried out following a negative outcome, i.e. in the event of a Major NC identified during audits (certification and periodic audits), in order to verify the proper management of the nonconformity in terms of correction, corrective action and evaluation of the effectiveness of the corrective action.

They may also be carried out in the cases specified in the Kiwa Regulations for Certification and, in particular, in the following circumstances:

- complaints or reports from interested parties deemed significant: in such cases, the correct handling of the complaint shall be verified;
- significant changes to the transformation processes of certified products: in such cases, the continued fulfilment of the conditions for granting certification shall be verified;

The Cost of supplementary audits shall be charged to the Company. The relevant amount shall be confirmed by Kiwa Italia when issuing the quotation.

5.13. Market Surveillance

IPPR shall monitor the proper use of certification under the PSV and PSV-By-product Marks directly on the market and on the web; it shall also take action upon specific request and/or documented notification from an interested third party.

5.14. Transfer and/or recognition of certification from other Accredited Certification Bodies

IPPR may permit the transfer to the Plastic Second Life scheme of recycled content and/or by-product content certifications other than PSL, issued by Certification Bodies accredited in accordance with ISO/IEC 17065.

The transfer of a certificate issued by another Certification Body may be completed during surveillance or renewal by submitting the relevant request to IPPR together with the valid certificate and by undergoing the scheduled surveillance or renewal audit. The certificate issued by the Certification Body shall retain the original issue date and expiry date unchanged.

IPPR recognises recycled content/by-product content certifications relating to Secondary Raw Materials (SRM), by-products and semi-finished products used in the manufacture of products under the PSV and PSV-By-product Marks issued by accredited Certification Bodies.

For the same types of incoming materials, IPPR may also recognise the validity of other certifications, subject to a documented verification and technical review by the Certification Body of the compatibility of the requirements underlying such certifications with the requirements of this regulation.

The above recognition may only apply to:

- Certifications issued by bodies belonging to PolyCert Europe;
- Certifications recognised by the Circular Plastics Alliance;
- Type III Environmental Product Declarations (EPD), in accordance with UNI EN ISO 14025, indicating the percentage of recycled material and/or by-product content;
- Certifications based on a “mass balance” approach (e.g. ISCC+, RedCert2).

5.15. Supply Chain Certification

In order to maintain continuity of certification, all Organisations acquiring ownership of materials/products already certified under the PSV and PSV-By-product schemes and carrying out one or more of the following activities may apply for a licence to use the Plastic Second Life Mark:

- sell PSV-certified products (with or without taking physical possession of them), (also including under their own name or trademark attributable to them);
- use PSV-certified products without modifying their composition (e.g. fillers of PSV-certified packaging); cutting, printing, assembly and similar operations are not included in this category.

For the purposes of supply chain certification, the provisions of this Regulation relating to traceability shall apply. In particular, the Organisation shall be in possession of the certificate issued to the supplier and of the related annex containing the list of items and their recycled content, which shall constitute the basis for the issuance of the final certificate.

In this case, paragraphs § 2.1 (points 1, 2, 3, 5, 7, 11, 12) for PSL, and § 2.4 (point 4) and § 2.4.1 (points 1 and 3) for PSV-By-product of the IPPR PSV Regulation shall not apply.

With reference to paragraphs § 2.7 and § 2.8 of the IPPR PSV Regulation, audits shall be conducted with regard to the traceability of certified products purchased and resold, without the need for production activities to be in progress.

With reference to paragraph § 2.14 of the IPPR PSV Regulation, audits may be carried out on a documentary basis/remotely; their duration shall be determined and formally quoted by Kiwa Italia.

5.16. Management of Organisation complaints

The Company undertakes to maintain a register of all complaints and of the related corrective actions undertaken. Complaints shall be subject to specific evaluation during audits.

Where a complaint is submitted to Kiwa Italia by a certified company or by other parties interested in the certified product, Kiwa Italia shall inform the Organisation within ten working days. Kiwa Italia shall then proceed with the handling of the complaint as set out in paragraph 7.1.

6. SUSPENSION, WITHDRAWAL OR RENUNCIATION OF CERTIFICATION

6.1 Suspension

The validity of the certificate may be suspended in all cases provided for in the *General Regulation for Certification* and in the following cases:

- violation of applicable regulations and procedures;

- improper use of the Mark and/or certification;
- failure to pay membership fees or any other contributions of any kind due to IPPR;
- failure by the company to make itself available for audits or for the presence of witness assessors from Accreditation Bodies;
- in other cases regulated by Kiwa Italia in agreement with IPPR.

The suspension shall have a maximum duration of 6 months.

The suspension shall be notified in writing to the company by registered letter/PEC (certified email), specifying the conditions for reinstatement of the certification and the time limit within which the actions shall be implemented, in any case within six months from the date of notification of the suspension.

The Company may also, in the case of documented technical and organisational reasons, the validity of which Kiwa Italia reserves the right to assess, request suspension for a period not exceeding 12 months, beyond which the certification shall be withdrawn.

The measure may also be made public by Kiwa Italia through publication in a dedicated section of its website and/or through other communication tools appropriate for ensuring that the measure is properly communicated to interested parties.

During the suspension period, the Company shall not in any way use the PSV Mark or the related Certificate of Conformity.

Kiwa Italia shall have the right to verify that the suspended licensee is not using the PSV Mark and, where necessary, to take the appropriate actions.

All costs relating to additional audits required as a consequence of the detected non-compliances shall be borne by the Company. Reinstatement of the certification shall be subject to verification that the causes which led to the suspension have been eliminated.

Failure to fulfil the conditions for reinstatement of the certification within the prescribed time limit shall result in withdrawal of the certification.

6.2 Withdrawal of Certification

The withdrawal of certification may be decided in all cases provided for in the *General Regulation for Certification* and in the following cases:

- undue continuation of the situations referred to in the section “suspension of certification”;
- bankruptcy of the company;
- failure to make payments due to IPPR;
- evidence that the production control system does not ensure compliance with the applicable regulations and procedures;
- failure formally to accept the contractual documents, including this Regulation and the IPPR PSV Regulation.

The withdrawal shall be notified in writing by I.P.P.R. and to the Company by registered letter/PEC (certified email).

The Company whose certification has been withdrawn shall return the relevant certificate.

The measure shall also be made public by Kiwa Italia through publication in a dedicated section of its website and/or through other communication tools appropriate for ensuring that the measure is properly communicated to interested parties.

The Company shall not use the certificate or the PSV/PSV-By-product Mark when the certification has been withdrawn. Kiwa Italia shall verify that the Company whose certification has been withdrawn does not use the PSV/PSV-By-product Mark. Improper or misleading use of the mark, as well as misuse thereof, shall constitute prohibited conduct giving rise to the liabilities provided for by law and by contract. In the aforementioned cases of improper use and/or misuse, Kiwa Italia may challenge the Company's non-compliance and require the Company to take immediate corrective actions to restore the legality that has been infringed.

6.3 Renunciation of Certification

The Organisation may renounce certification at any time, in the forms and according to the procedures defined by Kiwa Italia, by informing the latter and sending to IPPR the notice of termination of the licence to use the Mark.

Kiwa Italia shall be required to inform IPPR accordingly.

Renunciation may not be considered valid and/or acceptable where the certification is subject to a suspension measure.

Upon renunciation, the Company undertakes to cease any further use of the PSV/PSV-By-product Mark and of the certificate of conformity issued by Kiwa Italia.

7. COMPLAINTS AND APPEALS

7.1 Complaints

The Company may submit a documented complaint concerning its relations with Kiwa Italia in connection with certification activities.

Such complaint may arise from issues occurring during the certification process, such as, for example, delays in carrying out the various stages and/or improper conduct on the part of Kiwa Italia Auditors.

Kiwa Italia shall record complaints, analyse them and inform the complainant of the actions undertaken within thirty days from the date of receipt of the complaint.

Kiwa Italia shall establish with the complainant whether, and to what extent, the content of the complaint and its resolution should be made public.

In order to ensure the proper handling process, all complaints shall be managed by personnel not involved in the activities to which the complaints relate.

7.2 Appeals

Should the complainant not be satisfied with the response received, or wish to challenge a decision made by Kiwa Italia, he/she may submit an appeal in writing.

The appellant shall state the grounds for the appeal and, where the appeal relates to a decision made by Kiwa Italia (e.g. the raising of a Major Nonconformity), it shall be submitted to Kiwa Italia within 10 calendar days from the date on which the decision was communicated.

Appeals shall be handled by personnel not involved in the activities to which the appeal relates.

Kiwa Italia shall provide the appellant with a written response and shall notify any actions to be undertaken within 30 working days from the date of receipt of the appeal.

Detailed procedures for the submission of complaints and appeals are available on the website www.kiwa.it.

8. RIGHT OF UNILATERAL WITHDRAWAL FROM THE CONTRACT

Kiwa Italia may freely withdraw from this contract by giving written notice to the customer Organisation at least six months prior to the effective date of withdrawal. Withdrawal by Kiwa Italia shall result in the withdrawal of the certification issued. The Organisation shall nevertheless be required to pay Kiwa Italia the amounts due for the services received during the notice period, in accordance with the provisions of the latest valid quotation.

Should the Organisation wish to withdraw from the contract, unilateral withdrawal during the validity period of the Certification shall be subject to the notice periods specified in the *General Terms and Conditions* and in the *Kiwa Regulations for Certification*.

In the event of termination of the contract, Kiwa Italia shall issue an invoice to cover the remainder of the certification period in relation to the costs of closing the certification process, in accordance with the provisions of the latest valid quotation.