PLASTIC REDUCER STANDARD MANAGEMENT SYSTEM

PRSM 7.0

PLASTIC REDUCER

eco sphere academy

PRSM — Plastic Reducer Standard – Management System, Edition 7.0 (2026) – Requirements for the implementation, maintenance, and improvement of management systems for the reduction of single-use plastics of fossil origin

Scheme owner:

Eco Sphere Academy APS

Edition: 7.0

Date of issue: September 11, 2026

EDITION NUMBER	NAME	DATE OF ISSUE	SCHEME OWNER
1.0	Plastic Free Standard	18.11.2019	Plastic Free Certification SBrl
2.0	Plastic Free Standard	19.05.2020	Plastic Free Certification SBrl
3.0	Plastic Free Standard	28.02.2021	Plastic Free Certification SBrl
4.0	Plastic Free Standard - Management System	01.01.2023	Plastic Free Certification SBrl
5.0	Plastic Free Standard - Management System	15.06.2023	Plastic Free Certification SBrl
6.0	Plastic Free Standard - Management System	31.05.2024	Eco Sphere Academy APS
7.0	Plastic Reducer Standard - Management System	11.09.2026	Eco Sphere Academy APS

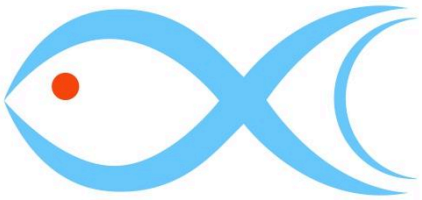

TABLE OF CONTENTS

1. SUBJECT MATTER AND OBJECTIVE

The Plastic Reducer Standard - Management System (PRSM) outlines the requirements for implementation, maintenance and improvement of a management system aimed at progressively reducing organizations' purchases of single-use articles made of fossil-derived plastic.

Single-use plastic of fossil origin constitutes one of the most pervasive and persistent sources of environmental pollution: it collects in terrestrial and aquatic ecosystems, it breaks into microplastics that later contaminate food chains and water sources, and it generates GHG emissions across its entire life cycle - from production to disposal. Structurally reducing its use represents not only compliance to constantly-evolving legal requirements, but also a necessary act of responsibility towards ecosystems and future generations.

The PRSM provides organizations - whether public or private, regardless of size, sector or geographical context - with a methodological framework that is measurable, verifiable by an independent third-party and compatible with other management systems already in place. The requirements of the standard are structured to guide the organization through a coherent path that goes from the evaluation of its own base consumptions to the implementation of concrete reduction measures, through to the verification of their effectiveness via an audit conducted by an accredited third-party certification body.

The PRSM is developed and maintained by Eco Sphere Academy APS (ESA), which acts as the Scheme Owner and ensures its integrity, regular updates, and alignment with developments in the regulatory, scientific, and market contexts, with the support of the Plastic Free Quality Board as an independent technical and scientific body.

1.1 Governance

The integrity of the PRSM is guaranteed by a governance system that is transparent, independent and responsible, intended to guarantee impartiality of decisions, management of conflicts of interest, and alignment with the best international practices.

Eco Sphere Academy APS (ESA) is a non-profit social promotion organization and acts, in its capacity of Scheme Owner, as the entity responsible for the development, management and overall supervision of the Plastic Reducer Standard - Management System. ESA's governance is based on an associative model that distinguishes between strategic direction, oversight and operational management.

The General Assembly is the Association's supreme governing body and is responsible for setting the general direction of the Association, approving key documents, and appointing governing bodies. The

Governing Board, as the body responsible for strategic direction and oversight, is responsible for approving the standard, its revisions, and strategic decisions related to its development and implementation.

The operational and methodological management of the scheme ensures a clear separation between the development of the standard and the verification functions, which are entrusted exclusively to independent third parties.

In order to guarantee the technical independence and impartiality of the scheme, ESA is supported by the Plastic Free Quality Board, an independent technical and scientific body entrusted with the technical revision of the methodologies and the evaluation of the changes to the standard. The Quality Board operates independently of operational activities and contributes to ensuring the environmental integrity and credibility of the PRSM.

ESA exercises continuous oversight of authorized Certification Bodies (hereinafter CB), periodically verifying that authorization requirements are being met by reviewing Audit reports and Non-conformities Registers. ESA may conduct second-party audits on the CBs if risks or inconsistencies in implementation are identified, and may suspend or revoke authorization in the event of confirmed violations. Authorization requirements are disciplined by the Accreditation procedure of Certification Bodies (see Attachments). The list of authorized CBs is published and updated on ESA's official website.

Any organization that considers the CB's response to a complaint, filed pursuant to section 10.7, to be unsatisfactory or delayed may file a second-level complaint with ESA within 30 days, providing a description of the original complaint and the response received. ESA will review the complaint independently and provide a formal response within 45 days. ESA's decision is binding on the CB.

The PRSM is subject to structured consultation and periodical review processes, at least every five years or in the presence of significant regulatory, scientific or market developments.

Any updates shall be communicated with adequate notice to the relevant parties and published in an accessible and transparent format, ensuring traceability, predictability and continuity of the scheme over time.

If a new edition of the present standard is published, ESA will officially announce the effective date with at least three months' notice. Organizations holding a valid certificate as of the effective date of the new edition are required to comply with the new requirements by the first renewal date of their certificate. Until that date, compliance is assessed against the edition under which the certificate was issued.

1.2 The certification process

The PRSM certification process is structured in sequential stages that govern the issuance, maintenance and renewal of the certification, based on the verification of compliance with the applicable requirements of the standard.

The process starts with the signing of the Certification Agreement, which defines the application perimeter. The organization must implement the Reduction Project (RP) and the maintenance of the expected requirements, ensuring the availability of documented information sufficient to demonstrate their compliance and effectiveness.

Audits are conducted by an independent, accredited CB to verify compliance with and actual fulfillment of the requirements. The results of the audit are reviewed and a decision on certification is made by an internal Evaluation Body within the CB, composed of qualified personnel who are distinct from those who conducted the audit.

The certification is valid for a three-year period and must be maintained through annual surveillance audits. At the end of the certification period, renewal is contingent upon a new conformity assessment.

The certification process is thus organized as follows:

- Subscription of the Certification Agreement,
- Implementation of the RP,
- Certification audit,
- Release of the PRSM certificate,
- Maintenance of the certification through surveillance audits,
- Renewal of the certificate at the end of the three-year cycle, following a reassessment of conformity.

1.3 Document structure

This standard is structured into thematic sections organized according to a functional approach aligned with the implementation, verification, and certification cycle:

- Chapters 1-4: General overview of the standard
- Chapter 5: Perimeter and field of application
- Chapters 6-7: Requirements for the organization and reduction projects
- Chapters 8-10: Verification, management of non-conformities, and certification

2. REGULATORY REFERENCES

The documents listed in the following sections, categorized by type and function, are relevant for the application of this standard. For dated documents, only the edition cited applies; for undated documents, the latest available edition applies, including any amendments or corrections.

All undated technical standards, regulations, and methodological references cited in this document are automatically considered updated with each subsequent revision, addition, or replacement published by the relevant standardization bodies or competent authorities, without the need for a formal amendment to this standard.

The Plastic Reducer Standard - Management System (PRSM) does not replace or reduce the obligation to comply with national and international laws and regulations. It is the responsibility of each organization to demonstrate compliance with applicable mandatory regulations.

2.1 Mandatory references

The following regulations apply to organizations implementing the PRSM to the extent provided for by their respective national legal systems. For organizations operating outside the European Union, equivalent national provisions apply, where existent.

Conformity to the applicable dispositions constitutes a prerequisite of the management system and it can be subject to verification by the auditor within the limits of the certification perimeter.

- Regulations for the use of the Eco Sphere Academy APS trademark - Eco Sphere Academy APS. These regulations govern the terms and conditions for the use of trademarks by certified organizations, including restrictions of use, requirements for accurate communication, and consequences in the event of non-compliant use.
- Certification Agreement - Eco Sphere Academy APS. Contractual document that formalizes the perimeter, units, duration and the condition for the issuance and maintenance of the PRSM certification.
- Accreditation procedure for Certification Bodies - Eco Sphere Academy APS. It defines the requirements, conditions, and procedures for authorizing CBs to operate within the PRSM scheme.
- Directive (EU) 2019/904 of the European Parliament and of the Council on the reduction of the impact of certain plastic products on the environment.

- Directive (EU) 2018/852 of the European Parliament and of the Council amending Directive 94/62/EC on packaging and packaging waste.
- Regulation (EU) 2024/1157 of the European Parliament and of the Council on packaging and packaging waste.
- Regulation (EC) No 1907/2006 of the European Parliament and of the Council concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH).
- Regulation (EU) 2025/40 on packaging and packaging waste.
- ILO Convention No. 29 on Forced Labour (1930) and ILO Convention No. 105 on the Abolition of Forced Labour (1957).
- ILO Convention No. 138 on Minimum Age (1973) and ILO Convention No. 182 on the Worst Forms of Child Labour (1999).

2.2 Methodological references

The following standards and guidelines constitute the technical and methodological basis on which the PRSM requirements are founded. The Scheme Owner and the Certification Body take them into account, respectively, in defining the standard criteria and in conducting audit and verification activities. They do not create direct obligations for the certified organization, except where explicitly referenced in specific clauses of the standard.

Quantification and verification

- ISO 14064-2:2019 — Greenhouse gases - Part 2: Specification with guidance at the project level for quantification, monitoring and reporting of greenhouse gas emission reductions or removal enhancements.
- ISO 14064-3:2019 — Greenhouse gases - Part 3: Specification with guidance for the verification and validation of greenhouse gas statements.
- ISO 14064-1:2018 — Greenhouse gases - Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.
- GHG Protocol for Project Accounting - World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD).
- GHG Protocol Corporate Value Chain (Scope 3) Standard - World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD).

Audit and certification

- ISO 19011:2018 - Guidelines for auditing management systems.
- ISO/IEC 17021-1:2015 - Conformity assessment - Requirements for bodies providing audit and certification of management systems.

Life cycle assessment

- ISO 14040:2006 - Environmental management - Life cycle assessment - Principles and framework.
- ISO 14044:2006 - Environmental management - Life cycle assessment - Requirements and guidelines.

Compostability

- EN 13432:2002 - Packaging - Requirements for packaging recoverable through composting and biodegradation.
- TÜV AUSTRIA OK Compost HOME - Product certification scheme for home compostability, managed by TÜV AUSTRIA Belgium. It serves as a reference for the assessment of substitution actions referred to in Section 7.4 and applies as a recognition criterion for eligible alternative items within the Reduction Project.

2.3 Informational references

The following documents have informed the development of this standard and constitute its conceptual and strategic framework. They do not create direct obligations for either the organization or the Certification Body:

- GHG Protocol Corporate Accounting and Reporting Standard - World Resources Institute (WRI) and World Business Council for Sustainable Development (WBCSD).
- ISO 14001:2015 - Environmental management systems - Requirements with guidance for use.
- Plastic Emissions Reduction Quantification Standard (PERQS) - Eco Sphere Academy APS.
- SA8000:2014 - Social Accountability International - International standard for social accountability.
- Paris Agreement (2015), adopted under the United Nations Framework Convention on Climate Change (UNFCCC).

3. DEFINITIONS AND ACRONYMS

Additionality:

Conditions under which reductions would not have occurred in the absence of the Reduction Project.

Article:

Single-use product made of conventional plastic that has been identified and characterized in the Plastic Assessment, falling within the perimeter as defined in section 6.2.1.

Audit:

Process for verifying the organization's compliance to the PRSM.

Auditor:

A person who possesses the appropriate skills and abilities to conduct an audit.

Average monthly consumption:

Monthly reference value for purchases of an article, determined in accordance with the procedures set forth in section 6.2.2, used as the basis for calculating reductions.

Certificate:

The document released by the Certification Body to confirm that an organization has satisfied the requirements for the PRSM.

Certification:

The procedure by which a Certification Body, on the basis of an audit and an evaluation of an organization's competence, provides written assurance that the organization complies with the requirements of this standard.

Certification Agreement:

A formal agreement between the organization and the Certification Body, signed prior to the start of the certification process, that defines the terms and conditions for the issuance and maintenance of certification, including the scope of application and the duration of the certification cycle.

Certification Body:

Independent body that has been accredited and authorized to attest an organization's compliance with the Plastic Reducer Standard - Management System, through audit procedures, and to issue the relevant compliance certificates.

Certification Cycle:

A three-year period beginning on the date the certificate is issued, during which the organization is subject to initial, surveillance, and renewal audits for the purpose of maintaining certification.

Compostable:

A material that has been certified as biodegradable under composting conditions in accordance with EN 13432 or an equivalent standard.

Conventional Plastic:

Any polymeric material of fossil origin, whether virgin or recycled post-consumption, derived from non-renewable sources. This definition includes, but is not limited to: PET, rPET, HDPE, rHDPE, PVC, LDPE, PP, PS and their recycled variants.

Corrective Action:

Action taken to eliminate the cause of a detected non-conformity and prevent its recurrence.

ESA:

Eco Sphere Academy, owner of the certification scheme based on the PRSM.

Evaluation Body:

An organ affiliated with the accredited Certification Body, responsible for reviewing Audit Reports, making certification decisions, and issuing the corresponding certificates of conformity.

GP:

Good Practices.

Grade:

Performance level attributed by the CB to each Reduction Project, according to the criteria referred to in section 10.5.

Initial Stock:

The quantity of articles included in the Reduction Project in stock as of the Project starting date, as recorded for the purposes of monitoring the indicators referred to in section 7.5.

KPI:

Key Performance Indicators, the indicators monitoring the organization's performance over time.

LCA:

Life Cycle Assessment: evaluation methodology of environmental impacts across the entire life cycle of a product, from its production to its disposal, according to ISO 14040 and ISO 14044.

Major non-conformity (NC+):

Failure to comply with a requirement that significantly affects the management system's ability to reach its intended results, or that indicates a systemic deficiency.

Minor non-conformity (NC-):

Failure to comply with a requirement that does not compromise the management system's ability to reach its intended results.

Monitoring period:

The timeframe of the Reduction Project during which consumption data is collected for the purpose of calculating reductions, with a duration of no less than 3 months and no more than 12 months.

Non-conformity (NC):

Any failure to comply with a requirement.

Organization:

Public or private organization that contacts an accredited Certification Body to obtain or renew its certification.

Operational unit:

A unit within an organization; the physical location that is audited and included in the perimeter of certification and in the certificate.

Packaging:

Any material used for packing, handling, or transporting products.

Packaging of purchased product:

Single-use primary or secondary packaging in conventional plastic accompanying goods that have been purchased by the organization from its suppliers.

Plastic Free Quality Board (PFQB):

Independent technical and scientific body responsible for the oversight of the standards and certification processes, the review of environmental impact calculation procedures, and the proposal of updates to the scheme, with the aim of ensuring its environmental integrity and credibility over time.

Plastic:

Synthetic or semi-synthetic material composed primarily of high-molecular-weight organic polymers that, during certain phases of its processing into finished products, can be shaped by flow.

PRSM:

Plastic Reducer Standard - Management System: this document.

Purchased product:

Single-use item made of conventional plastic purchased by the organization for direct internal use, for resale, or for packaging its own products.

Reduction:

The act of reducing, or decreasing in quantity, the purchase of the article in question.

Reduction Project (RP):

A defined and delimited set of activities, actions, or measures implemented by an organization with the objective of reducing the purchase of single-use articles made of conventional plastic.

Scheme Owner:

The organization responsible for the development and maintenance of the PRSM standard, which owns the logo and manages the labeling scheme.

Single-use:

Any article that is intended for a single use before being disposed of as waste.

TBRL:

To Be Reduced List, the list of articles that must be reduced as defined following audit procedures.

4. PRINCIPLES

The PRSM is based on a set of principles that guide the interpretation of its requirements, inform organizations' methodological choices, and define the criteria by which the auditors make judgements in situations not explicitly covered in the present standard.

Environmental integrity constitutes the guiding principle: reduction measures must yield real, measurable environmental benefits that are not offset by equivalent or greater negative impacts at other stages of the life cycle or along the value chain.

Additionality requires that the documented reductions would not have occurred in the absence of the Reduction Project, thereby excluding the recognition of actions already undertaken or mandated by pre-existing regulatory obligations.

Relevance requires that the organization focuses its analyses, evaluations and action towards the most significant aspects in terms of environmental impact and consumption volumes, avoiding resource dispersion on elements that are peripheral to the standard's objectives.

Accuracy and completeness impose that the Plastic Assessment, reduction monitoring and the methodological decision must be based on objective evidence, verifiable data and, where possible, comparative environmental impact assessments, without systematic omissions or non-conservative estimates.

Transparency requires that methodologies used, data sources, assumptions and evaluation criteria are documented and accessible for third-party verification.

Coherence requires that the methodological choices remain consistent over time and across the various components of the management system, ensuring that performance can be compared across successive certification cycles.

Caution imposes that, in conditions of uncertainty, estimates and assessments should be based on conservative assumptions, avoiding an overestimation of the reductions achieved.

Continuous improvement guides the organization toward a gradual reduction in its reliance on single-use plastics derived from fossil fuels, in line with long-term environmental goals and advancements in the best available technologies and practices.

Social responsibility requires that the reduction process is conducted respecting the rights of workers, communities, and stakeholders along the entire value chain, without the transition to sustainable alternatives causing unmanaged negative social impacts.

5. PERIMETER

This chapter defines the eligibility requirements for certification and the criteria for determining the perimeter of the management system, specifying which units, activities, and supply chains are subject to the requirements of this standard.

5.1 Prerequisites and scope of application

The PRSM applies to any organization, public or private, regardless of size, sector, or geographic context, that uses conventional single-use plastic as part of its operational, productive or organizational processes, with the exception of organizations that manufacture and process single-use products made from conventional plastic, as well as those managing plastic waste for purposes other than recycling (see section 5.4).

Before initiating the certification process, the organization must verify that the following prerequisites are met:

- availability of at least one operational unit in which to implement the certification process, understood as the physical unit in which the Reduction Project is implemented.
- identification and availability of the personnel responsible for the certification process, including at least one point of contact for managing the certification process.
- availability of sufficient operational, technical, and financial resources to support the certification process and the planned reduction measures.
- availability to consider sustainable alternatives to conventional single-use plastic and to document the respective reducibility analyses.
- absence of pending judicial or administrative proceedings relating to serious environmental violations directly connected to the use, disposal, or management of plastic materials.
- conformity to the applicable mandatory references mentioned in section 2.1, to the extent expected from the organization's local legal system.

Failure to satisfy one or more of the above-mentioned prerequisites precludes the organization from initiating the certification process. The organization verifies compliance to these prerequisites when signing the Certification Agreement, and the auditor may review this during the first phase audit.

5.2 Organizational boundaries

The organization must define its own organizational boundaries according to the following approaches:

- Operational control: the perimeter includes all operations over which the organization exercises complete operational control, regardless of its ownership share.
- Financial control: the perimeter includes all operations over which the organization exercises financial control.

The “equity share” approach is not applicable within the PRSM framework: the consumption of conventional single-use plastic items is fully attributable to the organization that makes the purchases and bears the operational or financial responsibilities, regardless of ownership structures. Applying this approach would create ambiguity in accounting, which would conflict with the principle of accuracy and completeness set forth in Chapter 4.

The organization must explicitly state the approach it has adopted and consistently adhere to it throughout the certification cycle.

If the certification perimeter comprehends units operating in different legal systems, the organization must identify the mandatory regulations applicable for each geographical context, in compliance with section 2.1. The auditor verifies compliance to the applicable regulations at each operational unit as part of the sampling plan referred to in section 9.1.

5.3 Operational boundaries

Within the organizational boundaries defined in accordance with section 5.2, the organization shall define the operational perimeter of the certification by identifying the units, activities, and supply chains subject to the requirements of this standard.

The operational perimeter may encompass the entire organization or be limited to one or more business units, or to specific functions or operational lines within a business unit. The sub-unitary delimitation may not be used to systematically exclude areas or functions with the highest consumption of articles from conventional single-use plastic, contrary to the principle of relevance set forth in Chapter 4.

The operational perimeter includes flows classified as “Purchased product” and as “Packaging of purchased product”, as defined in Chapter 3.

Operational boundaries must be declared in the Certification Agreement and consistently maintained during the entire certification cycle. If structural changes occur, they are to be documented and notified to the Certification Body in a timely manner.

5.4 Inclusions and exclusions

The certification perimeter includes all units and activities of the organization falling within the defined organizational and operational boundaries specified in accordance with sections 5.2 and 5.3, where the use of items relevant under section 6.2.1 is identified.

Organizations whose primary or main activity is manufacturing and processing single-use items made of conventional plastic and organizations that manage plastic waste for purposes other than recycling - including incineration with energy recovery, landfill disposal, and mechanical-biological treatment - are excluded from the scope of the PRSM.

The exclusion of units, departments, or activities from the certification perimeter must be motivated on the basis of the criteria presented in sections 5.2 and 5.3, and stated in the Certification Agreement. During the first phase of the audit, the auditor reviews the correctness and completeness of the stated exclusions (see section 9.3.1).

6. REQUIREMENTS OF THE ORGANIZATION

This chapter establishes the requirements that the organization must satisfy to implement and maintain the management system compliant to the present standard. The requirements have been organized in relation to the following areas: social safeguards applicable to the activity that is subject to the certification; the preparation, maintenance, and updating of the Plastic Assessment (PA) as a tool for identifying and documenting consumption; training for personnel involved in the relevant processes; and the management of internal and external communications relevant to the certification process.

The validation of the PA, defined in section 6.2, represents a necessary condition for the issuance of the certification as stated in Chapter 10. Compliance with the additional requirements of this chapter is verified during the audit process and contributes to the maintenance of the certification.

6.1 Social safeguards

The organization must establish, implement and maintain social safeguard measures to ensure that activities aimed at reducing plastics do not generate a negative impact on workers, communities, and other stakeholders throughout the entire value chain.

It must formally commit to respecting internationally-recognized human rights, and, in all of its business operations and relations, it must ensure: the prohibition of forced labour in accordance with ILO Conventions n.29 and n.105; the prohibition of child labour in accordance with ILO Conventions n. 138 and n. 182; the prohibition of any form of discrimination based on gender, ethnicity, religion, nationality, disability, sexual orientation, political views or other personal characteristics; and compliance with working conditions established by applicable national legislation.

In addition, the organization must ensure fair and decent working conditions, including the protection of workers' health and safety, access to appropriate protective equipment, and the training necessary to perform their duties.

It must also guarantee transparency on its own social policies and performances, continuously documenting and monitoring information with a view of continuous improvement.

In order to ensure traceability of social safeguards, the organization must provide a statement, signed by the Legal Representative or their delegate, certifying compliance with the above requirements, adherence to the principles of the standard (see Chapter 4), and a commitment to identify, evaluate and manage possible risks of non-compliance through a risk assessment process (see section 7.4).

6.2 Plastic Assessment

The organization must prepare and maintain a Plastic Assessment (PA) that reflects the reference baseline regarding the purchase of single-use items made from conventional plastic within the perimeter subject to certification.

The PA consists of the identification and documentation of single-use products made from conventional plastic in use by the organization, and it must reflect consumption in a complete, accurate and verifiable way, representing the basis for quantification and monitoring of reduction actions.

The PA must include all relevant articles within the organization's processes, in accordance with the requirements outlined in the following sections.

The PA must be evaluated and validated by the auditor as part of the certification process (see section 9.3.1). For validation purposes, the PA must guarantee a level of completeness of at least 80% of the relevant articles identified in the certification perimeter.

If completeness level is less than 80%, the PA cannot be validated and certification cannot be issued (see section 10.3). If the omissions affect less than 20% of the relevant articles, the PA can be validated. Such omissions must be handled as major non-conformities (see section 8.1.1).

Validation of the PA represents a necessary condition for certificate issuance. The PA is valid for a maximum period equal to the validity of the certificate, unless significant changes require it to be updated.

6.2.1 Scope of the PA article

For the purposes of preparing the Plastic Assessment, the scope of the article must be clearly and consistently defined, including exclusively products made from conventional single-use plastic, as specified below.

The article scope includes products that meet all of the following criteria:

(i) they are made of conventional plastic (see Chapter 3), that is they contain more than 10% by weight of conventional plastic materials,

(ii) they can be classified as single-use products, i.e., they are intended for a single use before being disposed of as waste. For example, containers used for cleaning purposes are to be used more than once and therefore would not fall under this category,

(iii) they are purchased by the organization as part of its production, operational, or organizational processes. Therefore, products intended as gifts or promotional items, as well as non-recurring purchases - that is, purchases that can be demonstrated did not occur in the previous three years, and are not related to production, operational, or organizational processes - are excluded from the scope of

the article.

Aggregated articles are permitted: multiple products may be included in a single PA article only if they belong to the same article type (see section 6.2.2); belong to the same product category (see section 6.2.2); the organization holds the same market role (see section 6.2.2); and have a comparable unit weight, meaning that within the group no included product weighs more than 10 times another product. In any case, all products included in an aggregated article must be explicitly identified and listed, and they may not exceed 20 units.

6.2.2 Characterization of the PA article

For each article included in the Plastic Assessment, the organization must determine and keep documented information intended to ensure its clear identification and characterization. Specifically, the following elements of each article must be identified:

1. Article type: Purchased product or Packaging of purchased product.

   The distinction must be intended as follows:

   (i) Purchased product: single-use product from conventional plastic purchased by the organization for internal use and/or resale and/or for packaging sold products.

   (ii) Packaging of purchased product: primary or secondary packaging in conventional single-use plastic accompanying goods that have been purchased by the organization.
2. Description of the product, its intended use and the unit of measurement for tracking.
3. Product category ("films", "kitchenware", "bottles", "bags", "other"),
4. Plastic type (selected among “PET”, “HDPE”, “PVC”, “LDPE”, “PP”, “PS”, “Other plastics”),
5. Role in relation to the market” (choose one of the options below):
   a. “Importer” (for EU organizations, understood as extra-EU imports): an item originating from third countries and placed on the reference market for the first time.
   b. “Packer”: packaging that the organization fills or uses to package or transport a product, placing it on the reference market as a sales unit.
   c. “Distributor”: an item already placed on the reference market by other parties and distributed to the consumer without any change to the packaging, brand, or label.
   d. “End user”: packaging used internally by the organization and not placed back on the market.
6. The weight of a unit of the product (if it is packaging, net of its contents),
7. Average monthly consumption.

   The organization must report the consumption of each article in one of the following ways:

   a) Uniform consumption:

If the organization declares that consumption of the article is consistent throughout the year, it must provide a single average monthly consumption value, determined based on available historical data covering a period prior to the start of the certification process that is no less than 12 months and no more than 36 months. The selected period must be representative of the organization's normal operating conditions and exclude non-representative months due, for example, to unscheduled closures, exceptional events, or significant structural changes.

b) Varying consumption

If consumption is not uniform during the year - due to seasonal factors, operational interruptions, or other documented reasons -, the organization must report monthly purchase figures over a 12-month reference period. The average monthly consumption to be used is the average of the only months with actual purchases; months with zero purchases are not included in the calculation of the average.

c) Purchases for inventory with distributed consumption

If the organization makes concentrated purchases destined to cover the need of more months, the overall purchased quantity over the 12-month reference period is distributed across all months. Average monthly purchase is calculated as the average over 12 months, including those with zero purchases.

In all the above-mentioned ways, if the organization has only data on actual consumption rather than purchase data, such data is accepted provided that it is documented and verifiable.

6.2.3 Update of the Plastic Assessment

The organization must update the Plastic Assessment at the start of each new certification cycle, ensuring that the list of conventional single-use plastic articles represents the actual situation at the start of the new certification period.

During the certificate's validity period, the organization must not increase the number of articles; any new occurring articles are detected during the surveillance audit (see section 9.4) and constitute a major non-conformity:

- If the new article is considered "impossible to reduce", it constitutes a minor non-conformity which must be documented and monitored in accordance with the relevant provisions (see section 8.3).
- If the new article is considered reducible, it constitutes a major non-conformity, which must then be solved within 12 months from its identification. Failure to do so will result in suspension

of the certificate (see section 10.6).

PA update must guarantee the completeness and accuracy of the articles list, consistently with the requirements set forth in the preceding sections and the principle of continuous improvement, providing a reliable basis for managing and monitoring the reduction actions.

6.3 Training

The organization must ensure that the commitment made during the certification process is shared and understood throughout its processes.

The personnel involved in the processes within the scope of the certification must be aware of the measures in place to reduce conventional single-use plastics, be able to identify the main types of plastic and distinguish the products included within the perimeter of the standard, as well as understand the applicable requirements and help identify instances of conformity and non-conformity, in order to enable the timely implementation of corrective actions.

The organization must ensure that at least the representative for the certification processes, the procurement manager, and staff in strategic roles relevant to compliance with the standard receive adequate training, including through non-formal means.

The organization must keep documented evidence of training and evaluate its effectiveness adequately, as to ensure it meets the requirements of the standard.

6.4 Communication

The organization must establish and implement appropriate communication procedures to support the application of this standard and the management of activities in accordance with it.

During the implementation of the reduction project, the organization must ensure that the Plastic Assessment and the Reduction Project are communicated and made available to the staff involved.

Furthermore, the organization must inform the relevant suppliers of the undertaken certification process.

Following issuance of the certification, the organization must communicate the obtained result to the relevant stakeholders, ensuring that the information is consistent with the content of this standard, the regulations for use of the trademark, and the applicable contractual provisions.

Communication must be accurate, verifiable and not misleading, and it must faithfully reflect the performance and implementation status of the reduction project.

The organization must maintain documented information of the communication activities carried out.

6.5 Documented information

The organization must identify, create, update and check the documented information requested by this standard, ensuring integrity, readability and traceability in time.

The organization must ensure that the documentation is adequate in terms of format and medium - whether paper or digital - and that it is updated promptly in the event of significant changes to processes, articles, or certification perimeter.

The organization must ensure that the documented information is available and accessible to those who need it for certification purposes, including the auditor. It must also ensure that such information is protected against unintended changes, loss, or misuse, by defining the responsibility for the management, modification and the distribution of each document.

The documented information must be retained for a minimum period of five years following the expiration of the certification cycle to which it relates, in order to ensure its availability in the event of subsequent audits, complaints, or disputes. The retention requirement applies at least to the following categories of documents:

- PRSM Certificate,
- Validated Plastic Assessment,
- Reduction Project and related monitoring of the indicators referred to in section 7.6,
- Evidence of training activities referred to in section 6.3,
- Evidence of communication activities referred to in section 6.4,
- Statement of compliance to social safeguards referred to in section 6.1,
- Audit Report,
- Statements of Grade assignment, including validated Non-conformities Registers.

To support the management of documented information, ESA provides organizations with a dedicated online platform. If an organization intends to apply for recognition of carbon credits associated with Reduction Projects in accordance with the Plastic Emissions Reduction Quantification Standard (PERQS), use of the platform is a prerequisite for initiating the relevant validation and verification process.

7. REQUIREMENTS OF THE REDUCTION PROJECT

The organization must define, create, and maintain a Reduction Project (RP) aimed at progressively reducing the conventional single-use plastic articles within its own operational processes and supply chain.

The PR must be based on the Plastic Assessment (PA) and include concrete measures to reduce consumption or replace products with more sustainable alternatives, in line with the principles of continuous improvement.

The project must have a duration of a minimum of 3 months and a maximum of 12. The audit request determines the conclusion of the project period at the last day of the preceding month.

Reduction measures must be defined in accordance with the significance analysis and must primarily target the items identified as most significant in terms of type and consumption volume (see section 7.2).

The RP is considered valid if it includes at least one valid mitigation action, unless the organization demonstrates - and the auditor confirms - that mitigation is not possible for all items in the PA. In such cases, the project may be considered valid even in the absence of mitigation actions.

7.1 Significance analysis

The organization must identify the priority of intervention on the basis of a significance analysis, considering at least the type of article and the consumption volumes.

Items classified as “Purchased products” should be given priority over “Packaging of purchased products.” For items of the same type, priority should be given to those with higher consumption volumes.

7.2 Evaluation of article reducibility

For each item identified in the PA, the organization must assess whether reduction is feasible or not. The assessment must be based on an analysis that takes into account environmental, technical, regulatory, operational, and market factors, including the availability of sustainable alternatives.

If the reduction is deemed unfeasible, the organization must provide adequate justification supported by any relevant objective evidence. This justification is subject to verification by the auditor.

If the results of verification are negative, the article must be considered reducible, included in the designated To Be Reduced List (hereafter TBRL), and it must be subject to reduction action as part of the next Reduction Project, with verification during the surveillance audit.

7.3 Reduction actions

The articles for which impossibility of reduction has not been stated must be subject to a reduction action.

An action is considered valid if it results in an overall reduction in the number of units of the article of at least 5% compared to the monthly figures specified in the Reduction Project, calculated over the entire project period.

Overall reduction is determined as a cumulative sum of the monthly deviations from the average monthly consumption (see section 6.2.2):

$$R = \Sigma\ (C\_base - C\_i)$$

$$where\ i = 1 \ldots n$$

where C_base is the average monthly consumption of the article declared in the PA and C_i is the consumption recorded in the i-th month of the monitoring period, with n equal to the number of months in the project period.

The months where recorded consumption exceeds the reference value (C_i > C_base) negatively contribute to the sum and cannot be excluded from calculations.

For each reduction action, the organization must specify the following elements:

1. The type of reduction action to be implemented, (selected among one the options described below).

In the definition of the reduction action to undertake, the organization must prioritize the types of actions in the order listed below. Only if the first action cannot be implemented for an acceptable reason, it is possible to opt for the following ones.

For each type of action, priority should be given to solutions based on the best LCAs available in the literature and/or those commissioned for specific, detailed analyses.

A. Elimination of the article from the production and/or supply chain,
B. Substitution with durable article,
C. Substitution with single-use items made from materials with a lower environmental impact and a high recyclability (e.g., paper or aluminum),
D. Substitution with single-use items certified as OK COMPOST HOME by TÜV AUSTRIA,
E. Substitution with single-use items certified as EN 13432 (COMPOSTABLE) or equivalent,
F. Substitution with single-use items made from materials with a lower environmental impact but are difficult to recycle (e.g. aluminium, glass, Tetra Pak, fossil-based plastics with lower weight per unit, fossil-based recycled plastics etc.).

The organization must be able to demonstrate that it is impossible to carry out the actions listed before the one being implemented.

If none of the actions described above are feasible, it follows that the item cannot be reduced, and this situation must be handled as described in section 7.2.

2. Description of the alternative solution to be implemented, including appropriate explanatory details and any environmental assessments.
3. Risk assessment, as described in detail in the following section.

If, during the verification phase, a reduction action is not validated by the auditor, it is not considered valid for RP purposes. In such cases, the item subject to the unvalidated action is re-evaluated by the auditor to determine its reducibility. If the item is confirmed as reducible, it is included in the TBRL and must be the subject of a new reduction action in the subsequent project.

7.4 Risk management

7.4.1 Risk identification and evaluation

The organization must identify, evaluate and document the risks relating to each article under reduction. The evaluation is based on two parameters:

1. Probability of occurrence: low or high, depending on the expected frequency and the specific operating conditions of the item.
2. Impact of the individual item on reductions:
   - Moderate: <10% of the reductions related to the article under review.
   - Severe: >10% of the reductions related to the article under review or risks of total reversion.

The risks to evaluate for each article under reduction include:

- Reallocation: relocalization for the use of the conventional single-use plastic across the supply chain, in the stages upstream or downstream of one's own processes.
- Reversions: a return to the use of the single-use plastic article because of organizational or strategic changes, interruption of alternative supply, specific requests from clients or regulatory changes.
- Market: significant variation to availability, prices or quality of sustainable alternatives for a specific article.
- Non-conformity: errors in monitoring the article, failure to update the data on the platform, loss of documentary evidence.

- Social impact: potential negative effects on workers, suppliers, or other stakeholders along the value chain resulting from the adoption of the alternative solution, including issues related to working conditions, affordability, and business continuity.

7.4.2 Risk Management Plan

The risks classified as having a high probability and severe impact require mitigation measures that are documented in the Risk Management Plan.

The mitigation measures are specific for the type of risk and may include:

- The signing of multi-year contracts with suppliers of sustainable alternatives, including clauses of continuity and supply guarantees.
- Individuation of alternative suppliers (diversification) for critical articles at high risk of reversion.
- Ongoing training for operational staff on the correct management and use of the alternatives.

The Risk Management Plan is reviewed annually, in occasion of the surveillance audit, in the event of significant changes regarding one or more articles (supplier changes, reorganizations, regulatory changes), and at the request of the CB if critical issues arise during the verification of certified reductions.

7.5 Monitoring of indicators

The organization must define and use appropriate key performance indicators (KPI) to monitor the implementation of the RP, evaluate performance over time, and demonstrate the extent to which this standard is being applied.

The KPIs must enable the collection and recording of data on the quantities of conventional single-use plastic items included in the project, expressed in the units of measurement defined in the Reduction Project, at least once a month. For monitoring purposes, the value of C_i corresponds to the actual purchases made in month i.

At the beginning of the project, the organization takes inventory and records the initial stock for each article included in the RP. If the initial stock exceeds 100% of the average monthly consumption reported in the PA, it is distributed evenly across the months of the monitoring period and added to the monthly purchases.

$$C_i = \text{Purchases of month } i + (\text{Initial stock} / n)$$

where n is the number of months in the project period. Below this threshold, the monthly purchase figure is used directly without adjustment.

The recorded data must be consistent and suitable for monitoring the progress of reduction efforts over time.

The organization must ensure that the KPIs are made available to the personnel involved in the processes subject to certification, in accordance with the provisions of section 6.4, and used as a management and decision-making tool.

KPIs must be reviewed periodically, at least once a year, in order to assess their appropriateness, performance trends and the effectiveness of the actions taken.

7.6 Good Practices

The organization may supplement the required monitoring documentation with a report on the Good Practices (GP) it has implemented and intends to submit for evaluation.

The GPs that the organization can report fall into two categories:

- measures to reduce the use of conventional plastic items that the organization had already implemented and completed prior to the start of the certification process;
- environmental sustainability actions that are not directly related to the purchase of conventional single-use plastic items.

For each GP, the organization must provide at least the following minimum information:

1. Title,
2. Detailed description,
3. Objective evidence of its implementation.

It is not mandatory for organizations to report any GPs.

For example, purchasing products made from certified post-consumer recycled plastic (e.g. rPET, rHDPE) as a substitute to equivalent articles made from virgin plastic may constitute a GP for the purposes of this standard, as it helps reduce demand from virgin fossil-based raw materials and supports the circular economy, even though it does not eliminate the consumption of conventional single-use plastic.

During evaluation, the CB examines the proposed Good Practices. If deemed appropriate, relevant and valuable, the GPs are taken into account during the evaluation of the organization.

The CB may also designate as GP other reduction actions properly included in the RP.

Good Practices, with sensitive information removed, may be made public, compiled into a dedicated archive, and made available to the Scheme Owner, other accredited bodies, and organizations that are certified or in the process of certification.

8. NON-CONFORMITIES

“Non-conformity” (NC) refers to deviations to the requirements of the present standard.

The organization must ensure that NCs are identified, recorded, and addressed promptly. If the issue cannot be resolved immediately, a root cause analysis must be conducted, and corrective actions must be defined, scheduled, and implemented, along with the associated responsibilities and timelines.

The organization must keep documented evidence of treatment and of taken corrective measures, which must be made available during the audit.

8.1 Classification

Non-conformities are classified as Major Non-conformities (NC+) and Minor Non-conformities (NC-).

8.1.1 Major Non-conformities

The presence of unresolved NC+s negatively affects the overall evaluation of the Reduction Project (RP), in the event of grade assignment (see section 10.5). The recurrence of the same NC+ referring to the same article where applicable, across multiple consecutive RPs results in the suspension of the certificate (see section 10.6).

Major non-conformities are those situations that affect the management system’s ability to achieve the expected results. This category also includes situations that reveal systemic deficiencies or that raise significant doubts about the effectiveness of control processes.

A non-conformity may be classified as major even if several minor non-conformities, all related to the same requirement, indicate a recurring issue.

By way of example, but not limited to, the following constitute major non-conformities:

- Products that were purchased by the organization but not signalled in the Plastic Assessment (PA),
- Incorrect identification of the item type,
- Absence of self-declaration of compliance to social safeguards,
- Inaccurate significance analysis and failure to adhere to the hierarchy of priorities,
- Inconsistencies between the periodic values listed in the KPIs list and the statements and evidence collected,
- Items included in the TBRL (see section 7.3), identified in the previous audit, for which no reduction measures were taken in the subsequent project cycle,
- Conventional plastic items introduced following the approval of the PA, identified during the surveillance audit, and assessed as reducible,

- Plastic waste management non compliant with applicable regulations,
- Staff is unprepared on the organization's plastic reduction policy,
- Failure to communicate the PA and current RP,
- Violation of the terms of use of the trademark as defined in the document "Regulations for the use of the Eco Sphere Academy APS trademark".

8.1.2 Minor non-conformities

Minor non-conformities (NC-) are those situations that do not significantly affect the management system's ability to achieve the expected results and for which improvement is recommended. The management of NC-s contributes to the continuous improvement of the system.

8.2 Identification and reporting of non-conformities

Non-conformities are identified by the organization or the auditor during the verification audit. The auditor documents each unresolved NC in the Audit Report, specifying its description, classification, objective evidence, and quantitative impact.

8.3 Management of non-conformities

The organization must define and implement corrective measures aimed at eliminating the causes of the identified NCs and preventing their reoccurrence. Corrective measures must be proportioned to the severity of the NC and the potential impact on the integrity of the certified reductions.

For each NC, the organization must establish and maintain a documented corrective action plan.

The organization must ensure the record of corrective measures in the designated Non-conformities Register. The Register must include, for each NC, at least the date of detection, the categorization, the description, the status (resolved/unresolved) and, if applicable, any corrective measures taken, the closure date, and the outcome of the auditor's verification. The verified Non-conformities Register constitutes an annex to the Grade assignment Certificate for each RP (see section 10.3).

9. VERIFICATION AUDIT

A verification audit is the process by which an organization's compliance with the requirements of this standard is assessed, as well as the effective implementation and maintenance of the Reduction Project (RP) and the results achieved. It is an integral part of the certification cycle and is intended to provide objective evidence to support the decision to grant, maintain, or renew certification.

The audit request on behalf of the organization determines the conclusion of the reference period for the RP, which must comply with the timeframes established in the present standard (see chapter 7). Failure to meet the specified deadlines will result in the certification being revoked, according to the applicable contractual terms.

The audit process includes a certification audit (initial or renewal), surveillance audits, and any additional audits. Certification audits are divided, where applicable, in two distinct and subsequent phases, aimed respectively at the preliminary assessment of compliance and the verification of the effective implementation of the corrective measures.

During the audit, the auditor evaluates in a systematic and documented manner the requirements of the organization and the RP, including the Plastic Assessment (PA), training and communication processes, the definition of the reduction measures, the indicator monitoring system, risk management, and non-conformity management. The audit is based on the analysis of documented information, the review of operational evidence, and, where applicable, direct observations and interviews with the personnel involved. The audit criteria include this standard, contractual requirements, applicable procedures, and any other requirements referenced in this standard.

The result of the audit is determined by compliance to the minimum requirements set forth in section 10.3, the presence and management of non-conformities, in accordance with the procedures outlined in Chapter 8, and the overall evidence gathered.

9.1 Sampling criteria and representativeness of the audit

The evidence subject to evaluation is selected using systematic and representative sampling criteria, with the aim of ensuring that the audit is proportionate, reliable, and meaningful in relation to the certification perimeter.

If the organization has multiple operational units within the perimeter of the standard and chooses to obtain a single certificate, the number of units that must undergo the audit is determined by the square root of the total number of units ($\sqrt{n}$), rounded up to the nearest whole number.

The selected units must be representative of the entire organizational system, proportionally including different types of activities, levels of operational complexity, geographic distribution, and the intensity of the RP's implementation.

The selection of the units is not random, but it is based on a risk-based approach that, where applicable, takes into account factors such as: volume of the activity, potential impact of the RP, previous audit results, previous non-conformities, and variability of the implemented processes.

The CB retains the discretion to expand the sampling beyond the calculated minimum if risk factors, inconsistencies in application, or the need for further investigation arise for the purpose of properly assessing compliance.

9.2 Audit procedures conducted on-site or remotely

Audits may be conducted on site or remotely, provided that conditions are in place to ensure an adequate assessment of compliance.

Throughout the certification cycle, at least one on-site audit must be performed, regardless of the audit type (first phase, second phase, or surveillance). The on-site audit may include direct observations and site visits to the operational units included within the certification perimeter.

In the event of a remote audit, it must be performed through online videocalls, using free platforms, softwares, or applications. This method is permitted so long as the organization ensures the following criteria:

- Data accessibility: The organization must grant complete and transparent access to all the documents and information requested by the auditor.
- Virtual interviews: The organization's personnel must be available for virtual interviews, videoconferences, and other forms of digital communication.
- Adequate technology: Both parts must have access to adequate technology to ensure the quality and effectiveness of the remote audit.

Additionally, in the event of a remote audit, the organization must provide the following supplemental documentation:

- Planimetry of the spaces subject to certification,
- Videos that comprehensively showcase the areas covered by the certification, the reduction measures implemented, and the management of plastic waste.

At the end of the audit, the auditor compiles the Audit Report, complete with all the detected unresolved NCs, classified in accordance with Chapter 8, as well as any disputes or rebuttals raised by the organization.

There are three kinds of audits: certification audits, surveillance audits, and additional audits.

The Audit Report is shared with the organization within 15 days from its finalization so that it can be undersigned by both parties.

9.3 Certification audit

The certification audit is aimed at evaluating compliance to the requirements of the present standard, analyzing the documentation, the processes and operational evidence of the organization.
It is composed of a first phase audit (A1) and a second phase audit (A2).

9.3.1 First Phase Audit

The first phase audit (A1) is aimed at preliminarily evaluating compliance to minimum requirements (see section 10.3) and identifying any non-conformities (NC) as well as opportunities for improvement.
During the A1, the auditor verifies:

- the organization's requirements, as well as the PA, training and communication processes, and the relevant evidence,
- the RP's requirements, including the statements of article reducibility, the monitoring system for the reduction actions, the Good Practices, and the supporting documentation.

The minimum duration for the audit is determined based on the number of employees working in the operational units subject to verification:

- 1 day: up to 49 employees,
- 2 days: 50-149 employees,
- 3 days: 150-499 employees,
- 4 days: 500-999 employees,
- To be defined: 1000 employees or more.

If the audit spans multiple days, the CB may assign multiple auditors to work as a team. The dates agreed upon by all parties are binding, except in exceptional cases, and will be communicated via email.
If non-conformities are identified during the audit, the organization may decide to undergo evaluation by the Evaluation Body with unresolved non-conformities, or to participate in the A2 to verify the effective implementation of the corrective measures and undergo evaluation with no unresolved non-conformities.

9.3.2 Second Phase Audit

The second phase audit (A2) takes place only if, during the A1, the minimum requirements have not been satisfied, or non-conformities have been detected and the organization intends to demonstrate their resolution before being subject to evaluation by the Evaluation Body. The date and duration of the A2 are agreed upon among the parties during the A1 and the audit must be finalized within 90 days from the conclusion of the first phase.

If the minimum requirements (see section 10.3) are not satisfied during the A1 and the A2, the organization is not considered certifiable.

Furthermore, during the A2 the auditor verifies the efficacy of the corrective measures that have been implemented in response to the previously-detected NCs, gathers supporting evidence, records any disputes or counterarguments presented by the organization.

If, at the end of the A2, any open non-conformities are still present, the organization may nonetheless opt for undergoing evaluation by the Evaluation Body, or requests undergoing an additional audit, in accordance with the provisions of this standard. In that case, the auditor shall document this in the Audit Report, noting the decision made and the corresponding timeline for resolution.

In the event of disputes or counterarguments, the auditor is required to accurately record the details in the audit documentation so that the Evaluation Body can use them in its final assessment.

9.3.3 Renewal Audit

The renewal audit is conducted at the end of the certification's validity period and is intended to comprehensively reassess the organization's compliance with the requirements of this standard, ensuring the continuity and effectiveness of the management system and the results achieved, as well as the continuity of the reduction processes.

The renewal audit represents, for all intents and purposes, a certification audit and, as such, it conforms to what has been presented in sections 9.3.1 and 9.3.2. L'audit di rinnovo può essere avviato a partire dal 34° mese dalla data di emissione del precedente certificato ed entro la sua scadenza.

9.4 Surveillance Audit

In order to maintain the certification, the organization must undergo periodical surveillance audits throughout the course of the three-year validity cycle. These audits are designed to verify ongoing compliance with the standard's requirements, monitor performance, and address any open non-conformities.

Surveillance audits are distinct from certification audits in that their main focus is on the requirements of the RPs following the first one. They are not divided into distinct phases and their duration is determined in accordance with the provisions for the A1.

Throughout the certification cycle, the organization shall face two surveillance audits. The first surveillance audit shall be conducted between the 10th and 12th month from the certificate issuance date, while the second surveillance audit shall be conducted between the 22nd and 24th month.

If NCs are identified, their resolution is verified during the following audit, unless the organization requests an additional audit, in accordance with the provisions of this standard.

9.5 Additional Audit

Additional audits may be conducted only upon request of the organization. The costs of this audit are borne entirely by the requesting organization. The audit follows an audit of another type, it cannot be repeated, and it must be conducted within 120 days from the conclusion of the project or, in the event of certificate suspension, within 6 months of notification of suspension.

The purpose of the additional audit is to verify and provide evidence of the possession of compliance with requirements that were not demonstrated or documented during previous audits.

9.6 Competence, Independence, and Impartiality of the Auditor

The audits are conducted by qualified auditors in compliance with the requirements defined by the Scheme Owner, and they must possess the appropriate expertise with respect to the requirements of the present standard and the processes subject to evaluation.

The auditors operate independently and impartially, avoiding any actual or potential conflict of interest that could compromise the neutrality of the audit process.

The CB ensures that auditors are assigned in such a way as to guarantee that there are no direct or indirect ties to the organization being audited and the activities under evaluation.

If situations involving a potential conflict of interest arise during the audit, the auditor is required to disclose them promptly and the CB must take the necessary measures, including replacing the auditor, where applicable.

9.8 Confidentiality

The CB must treat the information acquired during the audit as confidential, including consumption data, commercial information, documentation relating to the RP and any other information that has not been made public by the organization. Reserved information may not be disclosed to third parties

without prior written consent from the organization, except where required by law or upon a justified request from ESA in the exercise of its supervisory functions regarding the scheme. The confidentiality obligation applies to all CB's personnel involved in audit activities and remains in effect after the conclusion of the certification relationship.

10. CERTIFICATE

The certificate represents formal evidence of the organization's compliance with the requirements presented in this standard, and it is issued by the Certification Body (CB) following a positive result to the audit process and the certification decision.

The certification decision is reached by the Evaluation Body, the competent authority of the CB, and it is independent from the audit activity, and based on the evaluation of the Audit Report and objective evidence gathered during the verification.

The certificate must be issued within a specified timeframe consistent with the CB's procedures and, in any case, no later than 30 days after the conclusion of the decision-making process.

10.1 Content

The certificate must contain clear, accurate, and non-misleading information that allows for the un-ambiguous identification of the certified organization, the scope of certification, and the scheme applied.

More specifically, the certificate must present a reference to the standard, including the denomination and the version in effect at the time of issuance, the unique registration number assigned by the Scheme Owner, the name of the certified organization and the address of one or more of the operational units included in the certification perimeter.

The certificate must also showcase the information relating to the certification cycle, including the issuance date and the expiry date. In case of continuous renewal, evidence of the first certificate emission date must be present on the document, so as to ensure continuity and traceability of the certification cycle.

The Scheme Owner, including its name and logo, as well as the CB responsible for issuance, including its official reference, logo, and authorized signature must be clearly identifiable.

The certificate must be issued in accordance with presentation criteria that insure readability, integrity, and recognizability, while ensuring consistency in the use of the graphic elements and trademarks associated with the scheme.

10.2 Duration

The certificate is valid for three years from the date of issuance, except in cases of suspension or revocation cases as provided in this standard.

Validity is contingent upon continued compliance with applicable requirements and the successful

completion of the surveillance audits required as part of the certification cycle.

10.3 Requirements for certification

Certification issuance is contingent upon demonstration, by the organization, of full compliance to the applicable requirements of the present standard, as well as the absence of conditions which could compromise validity, reliability, or representativity of the provided evidence.

In order for the certificate to be issued, the following minimum requirements must be met:

- Validation of the Plastic Assessment (PA): the PA must be evaluated and validated by the CB with a completeness level of at least 80% the number of single-use articles made of conventional plastic detected within the certification perimeter (see section 6.2).
- No major non-conformities (NC+) open for more than one year: there must be no NC+s that have remained unresolved for more than one year.
- Validation of the Reduction Project (RP): the RP must be evaluated and validated by the CB, and must include at least one valid reduction action, unless the organization demonstrates, and the auditor confirms, impossibility of reduction for all other articles in the PA (see chapter 7).

Failure to satisfy even just one of the above-mentioned requirements results in the certification not being issued.

10.4 Maintenance of the certification

The maintenance of the certification is contingent upon the continuous demonstration of compliance to the requirements of the present standard during the entire validity cycle.

To this end, the organization is subject to periodic surveillance audits, aimed at verifying the actual implementation of the RPs, the monitoring of performances and the management of non-conformities.

Failure to comply with the established requirements, deadlines and conditions will result in the suspension of the certificate.

10.5 Grade Assignment

The organization's performance level for each RP is represented through a classification system (Grade) assigned by the CB through the designated Certificate of grade assignment. The assignment of Grade objectively and verifiably reflects the maturity level of the organization throughout the process of single-use plastic reduction, specifically taking into account: the RP's results, the management of the To Be Reduced List (TBRL), the handling of non-conformities, as well as the Good Practices implemented.

The Grade is formally communicated to the organization and it represents an integral part of the information relating to the certification.

Grade E is assigned if the minimum certification requirements presented in section 10.3 are met.

Advancement to higher Grades is contingent upon the progressive satisfaction of the following criteria:

- for Grades from D to A, the TBRL (see section 7.3), if present, must not include a preponderance of articles attributable to the same motivational criteria of non-reducibility, such as to indicate a systemic and recurring deficiency in the reducibility assessment process,
- for Grades from C to A, the TBRL, if present, must not include articles classified as “Purchased product”; if the TBRL is not present, the requirement is considered met,
- for Grades B and A, the TBRL must be absent,
- Grade A is assigned exclusively in the absence of open partial reductions, or in the absence of NC+.

The Good Practices (GP) and the NC+ may result in an increase or decrease of the final Grade, limited to one level.

An RP can be assigned any Grade, with no obligation of sequential progression.

Maintaining the same Grade for a number of projects exceeding the established limits is not permitted, with the exception of Grade A, for which no time limits apply.

The maximum limits for each Grade are as follows:

- Grade E: maximum of 2 Projects; exceeding this limit results in suspension of the certificate,
- Grade D: maximum of 3 Projects; exceeding this limit results in reclassification to the next lower Grade,
- Grade C: maximum of 4 Projects; exceeding this limit results in reclassification to the next lower Grade,
- Grade B: maximum of 5 Projects; exceeding this limit results in reclassification to the next lower Grade,
- Grade A: no Project limit.

10.6 Suspension and Revocation of the certificate

The certification may be suspended by the CB if conditions are found that temporarily compromise compliance with the requirements of this standard or the reliability of the reported results.

During the suspension period, the organization may not declare the certification to be valid or use the relevant references, unless otherwise specified by the CB.

Suspension is temporary in nature and must be resolved within a maximum period of 6 months from notification, by means of an additional audit. In the absence of resolution of the causes that led to suspension, the certificate shall be revoked. Revocation entails the termination of the certification's validity and the obligation for the organization to cease any reference to it. The conditions and

procedures for suspension and revocation shall be applied in a consistent, traceable manner and in accordance with the CB's procedures.

10.7 Complaints

The organization has the right to file complaints against the classification of a non-conformity, the failure to issue a certificate or the consequences applied by the Certification Body. The complaint must be submitted in writing to the CB within 30 days of formal notification, including detailed grounds for the complaint, supporting documentary evidence, and a specific request.

The CB reviews the complaint in accordance with its own Complaint Management System, providing a formal response within 45 days of receipt. If the organization disagrees with the Complaints Board's decision, it may appeal to the Scheme Owner (Eco Sphere Academy) for a final, binding review.

10.8 Certification transfer

The organization may request the transfer of its certification to a different Certification Body authorized by the Scheme Owner. The new CB must retrieve and evaluate the documentation of the current cycle, including the validated PA, the RP, previous Audit Reports and the Non-Conformities Register. The transfer does not interrupt the current certification cycle and does not change the expiry date of the certificate. The assigned grade remains valid until the next surveillance audit, during which the new Certification Body verifies its accuracy based on the documentation provided. ESA must be notified of the transfer within 30 days of its officialization.

In the event of fusion, acquisition, demerger, or any other significant structural change, the organization must promptly notify the CB and ESA, providing them with a description of the changes that occurred and their impact on the certification perimeter. The CB determines if the changes entail an update of the perimeter, an additional audit in accordance with section 9.5 or, in cases of substantial change to the legal entity, the issuance of a new certificate. The existing certificate is suspended until completion of the evaluation, unless the CB determines that the changes do not impact the perimeter and certified requirements.

Attachments

The following documents constitute an integral part of the PRSM scheme system and they are published and updated by Eco Sphere Academy APS. The documents here marked as “regulatory” complete the requisites of the present standard and their compliance can be subject to review during the audit. The documents marked as “informative” provide operational guidance and do not impose additional obligations beyond those set forth in this standard.

Title	Nature
Regulations for the use of the Eco Sphere Academy APS trademark	Regulatory
Certification Agreement	Regulatory
Accreditation procedure for Certification Bodies and guidelines for evaluation	Regulatory
Code of conduct of Eco Sphere Academy APS	Regulatory
ESA online platform - access and documentation (https://www.plasticfreecertification.org/backend/login)	Informative

All documents are available on the official website of Eco Sphere Academy APS. If regulatory attachments are updated, ESA notifies the accredited CBs of this with sufficient advance notice prior to the effective date.

eco sphere academy

via F. Turati, 147-149
Giulianova (TE),
64021
Italy
info@esasphere.org