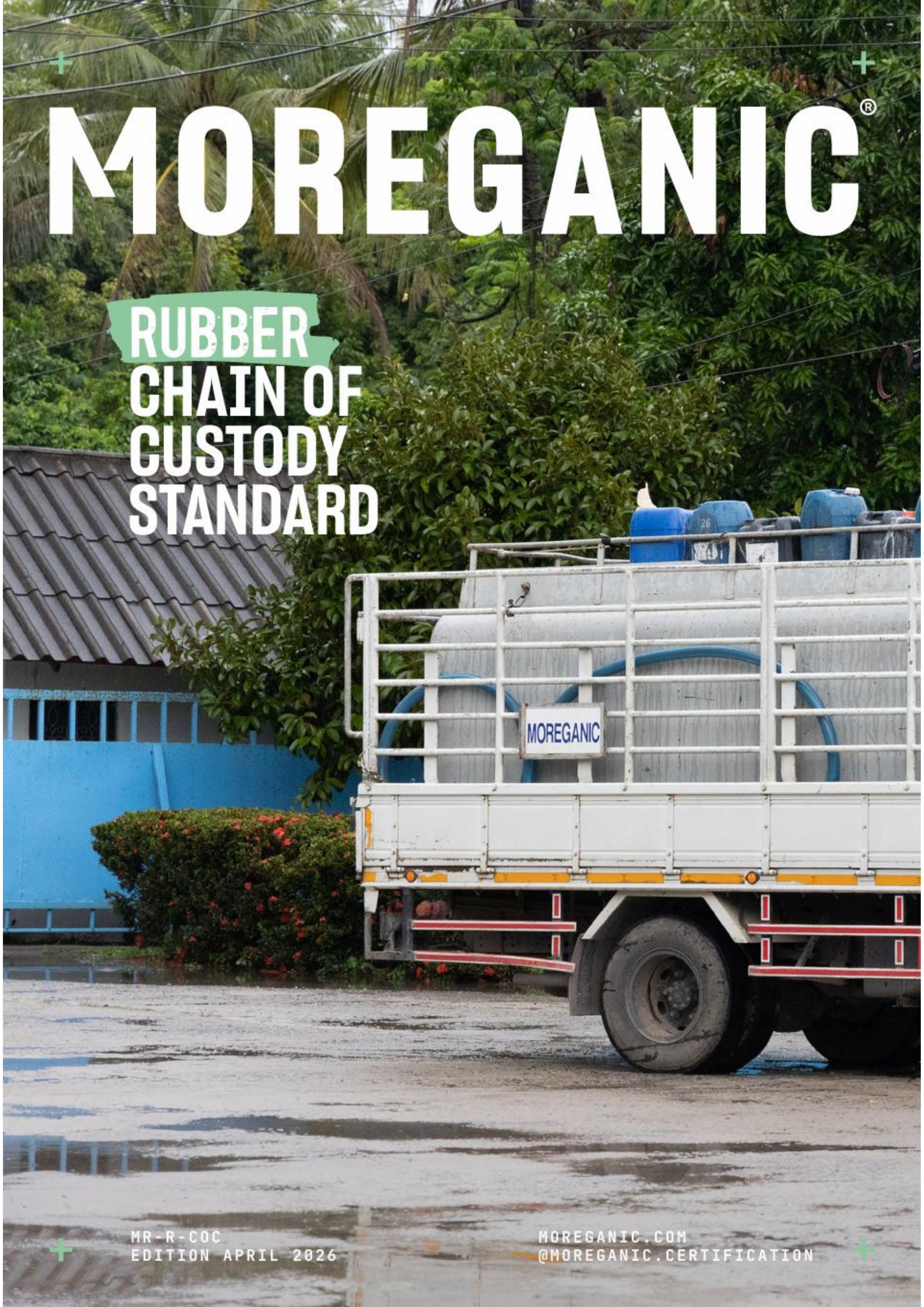
MOREGANIC®

RUBBER CHAIN OF CUSTODY STANDARD



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MOREGANIC®

Rubber Chain of Custody Standard

Version 1.0 - Public Consultation Draft

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DRAFT FOR PUBLIC CONSULTATION — NOT FOR CERTIFICATION USE

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Comments may be submitted via the public consultation page at moreganic.com. This draft is published for comment only and shall not be used for certification, labelling, or Moreganic claims.

Foreword

This Chain of Custody Standard governs the verified movement of Moreganic natural rubber and latex-derived materials from farm-gate through processing, manufacturing, assembly, trading, and finished-product claims. This Version 1.0 Standard is the first Moreganic® Chain of Custody Standard (MR-R-COC) for natural rubber and is designed to operate together with the Moreganic® Rubber Farm Management Standard (MR-R-FMS). It is intended to support practical implementation, independent verification, transparent claims, and continuous improvement.

Moreganic is a responsible agroforestry, traceability, premium, and product-claim verification system, starting with natural rubber supply chains. Neither MR-R-FMS nor MR-R-COC confers organic certification status for natural rubber. Organic product claims require separate certification under the applicable organic scheme.

The Standard combines physical segregation where material mixing risk is high, component and SKU-level traceability where material is handled as discrete components, and Moreganic Total Content disclosure for finished products carrying a Moreganic claim.

Digital traceability is the preferred system pathway. Transaction Certificates and approved equivalent records remain available where digital implementation is not yet active, provided traceability, reconciliation, and claim verification are maintained.

As a Version 1.0 standard, this document is intended to be auditable and implementable from launch, while remaining open to improvement. Moreganic will maintain a public comment and change-request process to capture implementation feedback, certification body input, operator experience, retailer requirements, and stakeholder concerns for future revisions.

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1 Scope and Application

1.1 Purpose

This Chain of Custody (CoC) Standard establishes the requirements for traceability, quality assurance, environmental management, social compliance, and labelling in the processing, trading, and selling of Moreganic natural rubber in liquid (field latex, concentrated latex) and dry (cup lump, sheet, block, TSR) forms, and products containing them. It is intended to preserve the integrity of the Moreganic claim from verified Moreganic farm source to final marketed product.

1.2 Scope of Application

This Standard complements the Moreganic® Rubber Farm Management Standard (MR-R-FMS) and applies to all operations that process, handle, trade, manufacture, assemble, or sell Moreganic natural rubber in liquid (field latex, concentrated latex) or dry (cup lump, sheet, block, TSR) form, or products containing such rubber, including:

- rubber collection centres handling Moreganic latex and/or cup lump
- primary processors: liquid (centrifuging, compounding) and dry (coagulation, drying, smoking, TSR/block production, granulation)
- compounders and intermediate material processors
- component manufacturers, including producers of latex foam, cores, toppers, pillows, sheets, gloves, bands, and other rubber-based components
- finished product manufacturers and assemblers, including mattress and bedding producers
- traders, distributors, brand owners, and retailers
- other operators handling supported industrial, consumer, medical, or technical natural-rubber applications, where such products fall within approved Moreganic scope

This version of the Standard is expected to be most immediately applicable to latex foam, bedding, mattress, topper, pillow, and related interior-product supply chains. Where other product categories or supply chains require category-specific traceability rules, processing controls, claim conditions, or technical requirements, Moreganic may issue supplementary annexes, guidance, or MR-R-COC extensions. Operators seeking certification for such applications should contact Moreganic for the applicable scope interpretation or extension requirements.

Extensions to this Standard may define sector-specific compound rules, calculation methods, or claim vocabulary, provided they maintain certified MTC disclosure and do not weaken the traceability and claim-integrity requirements in Clause 2.5.

1.3 Interface with Moreganic Farm Management Standard

This Standard governs chain-of-custody requirements for Moreganic material after entry into the Moreganic supply chain. Farm-level requirements, including biodiversity management, soil health, input restrictions, farmer premium determination, and ethical labour at farm level, are governed exclusively by the applicable Moreganic® Farm Management Standard.

For clarity, the MR-R-FMS governs farm-level eligibility, biodiversity requirements, farm-level input restrictions, farm-level labour requirements, MBAP implementation, farmer premium entitlement, and farm-origin verification. The MR-R-COC governs custody transfers, segregation, processing, transaction records, downstream reconciliation, MTC calculation, certificate disclosure, registry disclosure, and market-facing claims.

No material or product may enter a Moreganic chain of custody unless it originates from a valid and applicable Moreganic farm-management scope and is supported by the required evidence of Moreganic origin. For natural rubber latex, this means origin under the applicable Moreganic® Rubber Farm Management Standard (MR-R-FMS). Future Moreganic product verticals shall follow the same principle under their respective farm-management standards.

In the event of conflict on farm-level matters, the applicable Moreganic Farm Management Standard shall prevail.

1.3.1 Revision Alignment with Farm Management Standard

The Moreganic® Chain of Custody Standard (MR-R-COC) and the Moreganic® Rubber Farm Management Standard (MR-R-FMS) are designed as complementary documents. To maintain system integrity, major revisions (vX.0) of both standards shall be published concurrently following the revision procedure defined in Annex J of the Farm Management Standard.

Minor revisions (vX.y) or editorial updates (vX.y.z) to either standard may be published independently where they do not affect the interoperability of the two documents. The Moreganic Secretariat shall maintain a version compatibility matrix on the public website.

1.4 Operator Pathway and Key Requirements

The table below provides a quick orientation to the principal Chain of Custody requirements by operator type. It is indicative only. Operators shall apply the full clauses relevant to their activities, products, and claim pathway.

Operator Type	Segregation Model	Traceability Basis	MTC* / Claim Controls	Premium Evidence
Collection Centre	Physical segregation	Approved digital record, CB-accepted verification record, or TC + supporting invoice	Not applicable	Required
Primary Processor (Centrifuging)	Physical segregation	Approved digital record, CB-accepted verification record, or TC + supporting invoice	Not applicable	Required
Component Manufacturer**	Physical segregation	Approved digital record, CB-accepted verification record, or TC + supporting invoice	Required where a Moreganic component or product carrying a Moreganic claim is sold	Not required
Downstream Solid-Product Operator***	Component segregation or documentary control, depending on activity	Approved digital record, CB-accepted verification record, or TC + supporting invoice	Required where Moreganic content is passed forward, transformed into a new SKU, or disclosed in any approved claim	Not required

* MTC (Moreganic Total Content) see Section 2.5

** Component Manufacturer includes producers of latex foam blocks, cores, toppers, pillows, sheets, soles, and other intermediate latex components sold to downstream assemblers or finished product manufacturers.

*** Downstream Solid-Product Operator includes assemblers, converters, cutters, secondary processors, traders, distributors, brand owners, retailers, and other operators handling Moreganic solid components or products after the liquid-latex stage.

1.4.1 How the CoC Model Works

MR-R-COC-1 follows four practical rules:

- Upstream handling of Moreganic rubber in liquid or dry form from collection through primary processing uses physical segregation with documented changeovers and reconciliation (digital or TC)
- Downstream handling from assembly to retail uses component-level traceability and documented SKU-level control.
- Every transfer of Moreganic material is supported by an approved CoC traceability record, a CB-accepted equivalent verification record, or a Transaction Certificate, together with supporting commercial documentation.

- Moreganic content is communicated through Moreganic Total Content (MTC) records and approved claim language.

1.5 Traceability Model Overview

1.5.1 Traceability Foundation

Every transfer of ownership, custody, or control of material carrying a Moreganic claim shall be verified through an approved CoC traceability record, a CB-accepted equivalent verification record, or a Transaction Certificate, supported by commercial documentation:

1.5.1A System Interoperability and Chain Handover

Moreganic may recognise approved farm-management, certification-body, or operator systems as upstream evidence sources, provided they generate verifiable farm-origin, batch, volume, certification-scope, and premium-related data sufficient to support entry into the Moreganic Chain of Custody.

Where Moreganic material originates from an approved external or certification-body-managed farm data system, the chain-of-custody record shall begin at the point of verified handover into the Moreganic-approved CoC traceability pathway.

The handover shall be documented through a digital transfer record, Transaction Certificate, or equivalent verification record accepted by the certification body.

From the handover point onward, all Moreganic CoC transactions shall follow the requirements of this Standard and, where digital traceability is used, shall be recorded in the Moreganic-approved CoC traceability system or an approved interoperable system.

Commercial invoices, delivery notes, and internal transfer records shall accompany relevant transactions and support volume reconciliation.

1.5.2 Upstream Supply Chain Stages - Physical Segregation (Collection to Component Manufacturing)

Operators handling Moreganic liquid latex or latex-derived intermediate material, including collection centres, centrifuging facilities, compounders, and component manufacturers, shall keep Moreganic material physically separated from non-Moreganic material. Mixing with non-Moreganic latex is prohibited.

1.5.3 Downstream Supply Chain Stages - Component and SKU Traceability

Operators handling Moreganic components or finished products, including assemblers, brand owners, and retailers where applicable, shall maintain traceability through SKU-level tracking of receipt, storage, use in assembly, finished product allocation, and dispatch.

1.5.4 Moreganic Total Content (MTC)

For registered components and finished products carrying a Moreganic claim, the applicable Moreganic Total Content shall be documented. For finished products, MTC is calculated as the weight of verified Moreganic natural rubber latex, on a DRC basis, relative to total finished product weight. For components, MTC is calculated relative to component weight. For latex commodities and liquid intermediates, verified Moreganic content shall be documented on a DRC basis.

The applicable MTC percentage shall be recorded in the Certificate of Conformity or approved certificate annex for claim-bearing SKUs, product groups, or components. The approved CoC traceability record provides the supporting evidence for the certified MTC. Where public, customer-facing, or digital disclosure is used, the MTC shall match the Certificate of Conformity or approved certificate annex and shall be reflected in the Moreganic Registry Record or approved QR-linked claim page.

Detailed requirements for each stage, including segregation protocols, reconciliation, recordkeeping, and audit trails, are set out in Section 4, Processing and Traceability. Universal requirements apply across the system, including raw material integrity, environmental management, social compliance, audit access, management systems, and corrective action. Stage-specific requirements are added according to operator activity, mainly through Sections 2, 4, and 5. An example of the Moreganic Total Content calculation is provided in Annex H.

1.6 Digital Traceability, Registry, and Verification Records

The Moreganic system uses digital traceability to support chain-of-custody continuity, claim verification, registry disclosure, and downstream customer due diligence. The digital system records and preserves evidence. Certification status, certified scope, MTC confirmation, and claim eligibility remain subject to certification body verification.

Digital traceability is the preferred pathway for all operators and may be required by Moreganic for regulated-market claims, high-risk supply chains, or finished SKUs carrying consumer-facing Moreganic claims.

Where digital traceability is not yet active for a specific operator or transaction, Transaction Certificates and equivalent verification records may be used, provided they preserve the chain-of-custody information required under this Standard and allow later entry or reconciliation into the Moreganic-approved CoC traceability pathway.

Moreganic may accept approved upstream farm-management or certification-body-managed systems as evidence sources where they provide sufficient verified data for chain handover. From the point of handover into the CoC, the applicable Moreganic CoC traceability requirements apply globally and consistently.

The Certificate of Conformity, including any approved certificate annex, is the authoritative certification record for certified scope, claim basis, and MTC. Supporting traceability records provide the evidence base. The Moreganic Registry Record is the controlled public or digital disclosure layer and shall remain consistent with the Certificate of Conformity or approved certificate annex. In case of inconsistency, the Certificate of Conformity or approved certificate annex shall prevail until the Registry Record is corrected.

The chain logic follows these steps:

1) verified upstream origin evidence
2) accepted handover
3) Moreganic CoC traceability record
4) Certificate of Conformity or approved certificate annex
5) Moreganic Claim Approval Record where claim-bearing artwork, labels, QR-linked claim pages, or Moreganic mark use are in scope
6) Moreganic Registry Record where public or digital disclosure is used.

Chain steps 4 and 5 may be completed in parallel where the certification body and Moreganic Secretariat rely on the same approved CoC traceability system evidence. The Moreganic Registry Record is created or updated only where public or digital disclosure is used and shall reflect the certified claim information in the Certificate of Conformity or approved certificate annex.

1.7 Standard Development, Consultation, and Revision

This Standard is issued as Version 1.0 of the Moreganic® Rubber Chain of Custody Standard and is designed to operate together with the Moreganic® Rubber Farm Management Standard as the first integrated Moreganic natural rubber pathway.

Moreganic recognises that implementation evidence, certification body feedback, operator experience, retailer requirements, regulatory developments, and stakeholder input will shape future revisions.

Moreganic will maintain an open comment and change-request process for this Standard and will publish the applicable procedure for submitting feedback, proposed changes, and technical comments on the Moreganic website.

Material revisions to this Standard shall include stakeholder consultation proportionate to the scope and impact of the proposed change.

Future revisions may include product-specific annexes, regional guidance, digital traceability extensions, or additional commodity pathways, provided they maintain the integrity of the Moreganic system and remain compatible with the applicable farm-management standard.

Version control, effective dates, transition periods, and compatibility with the Moreganic® Rubber Farm Management Standard shall be managed through the Moreganic document-control and revision procedure.

2 Product Requirements

2.1 Testing Requirements

2.1.1 Content analysis testing shall be conducted at the initial production run for each product family, at least once every 12 months thereafter, and whenever a material formulation or rubber input change occurs that could affect compliance. Test methods shall be ISO 124 (for latex DRC) or ISO 1795 (for raw rubber sampling) as applicable, with ISO 1656 (nitrogen/protein) and ISO 248 (volatile matter) accepted as supplementary methods for dry-rubber inputs, or a technically equivalent recognised method approved by the certification body. The analysis shall confirm that the rubber polymer fraction consists of natural rubber and contains no synthetic latex. The rubber compound shall meet the eligibility requirement in Section 2.3.1.

2.1.2 Test reports shall be issued by ISO/IEC 17025 accredited laboratories. In-house testing is acceptable only where the operator maintains documented calibration records and the certification body has approved the method.

AUDITOR GUIDANCE	
What to verify:	Test reports confirming DRC or equivalent polymer content analysis; dates of initial, annual, and change-triggered tests are within required intervals.
Documents to review:	Laboratory test certificates with ISO 1795 reference; formulation change records; production batch logs.
What to accept:	Accredited laboratory reports; in-house testing with documented calibration and CB-approved method.
What to watch for:	Missing tests; no testing after formulation changes; test results indicating synthetic rubber presence or natural rubber polymer below the applicable eligibility requirement.
NC classification:	Minor = Test overdue 30–60 days. Major = Overdue >60 days. Critical = <95% natural rubber polymer or synthetic material detected.

2.2 Centrifuged Latex Requirements

2.2.1 Only latex originating from Moreganic farms shall be centrifuged as Moreganic material or on Moreganic-designated runs.

2.2.2 Quality parameters shall be verified and recorded for each batch, as a minimum: VFA, NH_3, DRC, preservative levels, and non-rubber content.

2.2.3 DRC of received Moreganic raw latex and DRC after centrifuging shall be recorded for each batch/tank, together with skim/serum volumes, waste percentage, and storage tank/line IDs.

2.2.4 Moreganic and non-Moreganic latex shall be physically or time-segregated with documented clean-down between status changes.

AUDITOR GUIDANCE	
What to verify:	Batch-level records for VFA, NH_3, DRC, and preservatives. Clean-down records for time-segregation runs. Confirm only Moreganic-farm-origin latex enters Moreganic-designated centrifuging lines or runs.
Documents to review:	Batch quality logs, centrifuging run sheets, cleaning/switchover logs, farm-origin verification records or certificates.

What to accept:	Digital LIMS records or paper batch cards with all required parameters completed and signed.
What to watch for:	Batches with incomplete quality parameter records. Clean-down procedures that lack flush duration or responsible-person sign-off.
NC classification:	Minor = One or two batch records with minor gaps. Major = Systematic missing quality data or missing clean-down records. Critical = Non-Moreganic-farm latex processed as Moreganic material or on a Moreganic-designated line or run.

2.3 Latex Products

2.3.1 Product eligibility requires ≥95% natural rubber polymer in the rubber component (liquid- or dry-rubber origin), with ≤5% processing aids and additives in the rubber compound. No synthetic latex shall be present.

2.3.2 For the avoidance of doubt, finished products may contain additional non-latex components. Such components are not included in the latex-component eligibility calculation under Section 2.3.1 and shall be assessed separately under the applicable Moreganic Total Content and claim rules.

2.4 Composite and Rubber-Bonded Products

2.4.1 Composite or rubber-bonded products in which Moreganic natural rubber latex is used as a binder, bonding phase, or rubber component may carry a Moreganic claim only where the Moreganic latex content is verifiable and traceable in accordance with this Standard. Product-specific eligibility thresholds, calculation rules, and claim conditions for such products shall be defined in the applicable annex, scope interpretation, or MR-R-COC extension issued by Moreganic.

2.4.2 This category may include, without limitation, rubberised coir, gloves, supported gloves, toys, condoms, shoe soles, bands, sheets, technical rubber goods, adhesives, and other approved rubber-based or rubber-bonded products.

2.4.3 Where no product-specific annex, scope interpretation, or MR-R-COC extension has yet been issued, the operator shall seek written confirmation from Moreganic before marketing the product with any Moreganic claim.

AUDITOR GUIDANCE	
What to verify:	Content analysis results confirm ≥95% natural rubber polymer and absence (zero) synthetic latex.
Documents to review:	Laboratory test certificates; product BOMs confirming component classification (latex vs. non-latex).
What to accept:	Accredited test reports showing natural rubber polymer ≥95% and synthetic latex = 0%.
NC classification:	Minor = Documentation gap on component classification. Critical = Synthetic latex detected in the Moreganic rubber component or counted in the MTC numerator.

2.5 Moreganic Total Content (MTC) and Claims

The Moreganic® system provides a transparent measure of verified Moreganic material relative to the claimed output. This measure is the Moreganic Total Content (MTC).

2.5.1 MTC Calculation. The MTC shall be calculated by the owner for each registered product SKU carrying a Moreganic claim. The formula is:

MTC (%) = [Weight of verified Moreganic Natural Rubber (kg, DRC basis where applicable) ÷ Total weight of the claimed output (kg)] × 100

2.5.1.1 Denominator. For components, the denominator shall be the total component weight as sold to the next operator. For finished consumer products, the denominator shall be the total finished product weight as sold to the consumer, including all materials and components. Packaging shall be excluded.

2.5.1.2 Numerator. Only the weight of verified Moreganic Natural Rubber shall be included. For the purposes of this Standard, verified Moreganic Natural Rubber means the natural rubber polymer content, on a DRC basis where applicable, of verified Moreganic latex or dry-rubber input linked to a valid approved CoC traceability record, CB-accepted equivalent verification record, or TC. Non-Moreganic natural rubber latex and synthetic latex shall count as zero.

2.5.1.3 Calculation Method. Where direct weights from production and/or shipping records are available, those weights shall be used. Where direct weights are unavailable, thickness × density may be used as a proxy only where the operator documents why direct weights cannot be used, the density basis is supported by a current test report, supplier certificate, or CB-accepted density certificate, and the method is approved or accepted by the certification body. Factory-issued density certificates may be accepted only where the certification body determines that the certificate is reliable, current, and product-specific. The calculation method used shall be documented, consistently applied, retained with the SKU record, and available for audit. Where proxy calculations are used, the certification body may require verification through sample weighing, production records, supplier records, or independent testing.

2.5.2 Certificate of Conformity and Registry Disclosure. The calculated MTC percentage for each claim-bearing SKU, product group, or component shall be recorded in the Certificate of Conformity or an approved certificate annex. The approved CoC traceability record provides the supporting evidence for the certified MTC. The Certificate of Conformity, including any approved certificate annex, is the primary source of truth for claim verification and audit review. Certificate validity, certified scope, claim basis, and MTC information shall be verifiable through the applicable Moreganic certification database or certificate-verification record. For each claim-bearing SKU, the certified MTC shall be recorded in the Certificate of Conformity or approved certificate annex and in the approved digital SKU record where such system is active. Where a Moreganic Registry Record, QR-linked claim page, or other Moreganic-approved digital disclosure is used, it shall reflect the certified MTC and claim basis in the Certificate of Conformity or approved certificate annex.

2.5.3 Moreganic Claims and MTC Disclosure.

All on-product labels, customer-facing materials, B2B documentation, websites, QR-linked claim pages, and marketing materials carrying a Moreganic claim shall be based on the certified SKU, component, product group, or commodity record. The certified Moreganic Total Content (MTC) shall be recorded in the Certificate of Conformity or approved certificate annex and, where active, in the approved digital SKU or batch record.

Approved claim wording shall be proportionate to the certified scope and shall not imply that non-Moreganic components are certified by Moreganic.

<u>Example</u>: a latex mattress comprising a verified Moreganic latex core and non-Moreganic textile cover may use an approved claim such as “Contains Moreganic® Natural Latex” or “Made with Moreganic® Natural Latex,” provided the certified MTC is recorded in the Certificate of Conformity or approved certificate annex and the claim does not imply that the textile cover is certified by Moreganic.

Example approved claim wording:

- Moreganic Natural Latex Core
- Moreganic Natural Latex Concentrate
- Contains Moreganic® Natural Latex
- Made with Moreganic® Natural Latex

Finished-product claims shall be accompanied by certified MTC disclosure in the Certificate of Conformity or approved certificate annex and, where applicable, the digital SKU record or Registry Record.

For finished consumer products, the default approved claim shall be “Contains Moreganic® Natural Latex” or “Made with Moreganic® Natural Latex,” unless Moreganic approves alternative wording that remains accurate to the certified scope and MTC.

It may also be used for any B2B component where verified Moreganic latex is present and traceable, but where 100% of the natural rubber polymer fraction is not verified Moreganic.

Version 1.0 does not apply fixed MTC thresholds for claim tiers. Moreganic may review anonymised MTC distribution, certification-body feedback, retailer feedback, and stakeholder input after implementation and may consider optional MTC-based claim tiers in a future revision.

2.5.4 Consumer Transparency. The MTC for every registered SKU or product group carrying a Moreganic claim shall be recorded in the Certificate of Conformity or approved certificate annex. Where public or digital disclosure is used, access may be provided through the Moreganic Registry Record or QR-linked claim page.

Operators are encouraged to provide direct consumer access to this information via a QR code or equivalent digital link. Where a QR code, Registry Record, or digital claim page is used, it shall direct to the correct Moreganic-approved record and shall match the Certificate of Conformity or approved certificate annex. No separate QR requirement is linked to a claim tier in Version 1.0.

Examples of the Moreganic Total Content calculation are provided in Annex H.

AUDITOR GUIDANCE	
What to verify:	Correct use of Moreganic claim wording and MTC disclosure. For finished consumer products, verify that the claim wording matches the certified scope, that non-Moreganic components are not implied to be certified, and that the MTC matches the Certificate of Conformity or approved certificate annex. Auditors shall verify that any public-facing MTC percentage, including website text, product descriptions, brochures, QR-linked pages, retailer data sheets, and customer-facing sustainability materials, matches the Certificate of Conformity or approved certificate annex.
Documents to review:	SKU-level BOMs or commodity batch records, production records, inbound purchase invoices for Moreganic latex, Certificates of Conformity or approved certificate annexes, Moreganic Registry Records, Moreganic Claim Approval Records, transaction records, approved CoC traceability records, and any consumer-facing or customer-facing marketing materials including website content. Where an operator provides a QR code or digital link, confirm it directs to the correct Moreganic Registry Record or approved QR-linked claim page.
What to accept:	BOMs or batch records listing all components or volumes with respective weights. Digital systems auto-calculating MTC from batch input data. B2B commodity or component claims where the Certificate of Conformity or approved certificate annex confirms that 100% of the natural rubber polymer fraction is verified Moreganic. Finished consumer product claims where the certified MTC is recorded, the claim wording is approved, and the claim does not overstate the Moreganic scope. Absence of a QR code is not a non-conformance. Consumer-facing percentage claims are acceptable where they match the Certificate of Conformity or approved certificate annex. Where displayed through the Moreganic Registry Record or QR-linked claim page, the disclosure must reflect the same certified MTC and claim basis.
What to watch for:	Finished-product claims that imply the whole product is Moreganic where only the latex or rubber component is verified. Any synthetic rubber in the rubber fraction. Non-Moreganic, non-verified, or synthetic latex included in the MTC numerator. QR codes directing to incorrect Moreganic Registry Records or unapproved claim pages.
Practical guidance on claim wording and MTC disclosure	For assembly stage and beyond, where latex becomes one component among several, claim wording shall clearly refer to the verified Moreganic latex or rubber content and shall be supported by certified MTC disclosure.
NC classification:	Minor = Incomplete BOM or commodity documentation. Major = MTC percentage in the Moreganic Registry Record, QR-linked claim page, or other digital disclosure does not match the Certificate of Conformity or approved certificate annex; customer-facing percentage claim not reconcilable with the certified MTC. Critical = synthetic or non-Moreganic natural rubber included in the MTC numerator; inflated MTC disclosure; fraudulent use of logo, certificate, Registry Record, or QR-linked claim page; or a claim that materially implies certification of non-Moreganic components.

2.6 Chemical and Emission Requirements

2.6.1 Finished products carrying Moreganic claims shall comply with the applicable Moreganic chemical and emission requirements for their product category. For mattresses, toppers, pillows, latex foam components, and related bedding or interior applications, compliance shall be demonstrated against eco-

INSTITUT®, OEKO-TEX® Standard 100 where applicable, or an equivalent recognised standard, as specified in Annex F.

2.6.2 Except as provided in Section 2.6.6, products shall not contain any prohibited substances listed in Annex F, including formaldehyde-based preservatives, heavy metal stabilizers, chlorinated compounds, petroleum-based processing oils, restricted phthalates above the applicable limits, polybrominated diphenyl ethers (PBDEs) or other brominated flame retardants, and azo dyes that release carcinogenic arylamines.

2.6.3 All processing chemicals, including preservatives, accelerators, stabilizers, and other additives, used in operations under Moreganic scope shall be sourced from the permitted list in Annex H of the Moreganic® Rubber Farm Management Standard (MR-R-FMS-1) or shall have received prior written approval under the applicable Moreganic approval procedure. Where the permitted list in MR-R-FMS-1 conflicts with, or is silent on, the chemical or emission limits in this Standard or Annex F, the more restrictive requirement shall apply, subject to Section 2.6.6. The version of MR-R-FMS-1 applicable at the time of audit shall govern.

2.6.4 For centrifuged latex, preservatives shall comply with the permitted list. Use of TMTD/ZDEC is permitted only up to 0.05% by weight. Ammonia content shall not exceed 0.7% by weight. These limits apply to liquid-latex operations only; for dry-rubber primary processing see Annex I.3 (Coagulants) and the Annex I (Dry-Rubber Primary Processing Requirements).

2.6.5 For foam products, blowing agents shall not include chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs). Only physical foaming agents or explicitly permitted chemical foaming agents shall be used.

2.6.6 Regulatory Compliance Override

Where a finished product is intended for sale in a jurisdiction that legally mandates specific chemical treatments, flame retardants, or other substance inclusions, compliance with such mandatory legal requirements shall take precedence over any conflicting provision in this Section 2.6 or Annex F.

In such cases:

(a) The operator shall provide to the certification body documented evidence of the applicable legal requirement, including specific citations to the relevant regulation and the mandated performance standard or substance.

(b) The operator shall demonstrate that the flame retardants or other mandated substances used are:

- (i) the minimum necessary to achieve compliance; and
- (ii) applied in accordance with best available techniques to minimise environmental and health impacts.

(c) For flame retardants specifically, the operator shall maintain documentation of any alternatives considered and the technical justification for the selected approach.

(d) The certification body shall note on the Certificate of Conformity or approved certificate annex that the product contains substances required by mandatory local regulation, and Moreganic may carry a corresponding notation in the Moreganic Registry Record.

This override shall not apply to voluntary buyer preferences, optional retailer standards, market practice, or convenience-based formulation choices.

Moreganic may restrict or require modified claim wording where the mandated substance materially affects consumer understanding of the Moreganic claim.

This provision does not exempt operators from meeting all other applicable requirements of this Standard, including traceability, social compliance, and environmental management obligations.

AUDITOR GUIDANCE	
What to verify:	Test reports against Annex F limits are current and issued by accredited laboratories. The chemicals-in-use list is cross-referenced against FMS Annex H. Where any conflict or silence exists between FMS Annex H and CoC Annex F, the more restrictive limit has been applied.
Documents to review:	Chemical inventory lists, SDS sheets, test reports vs. Annex F limits, approval records for any substances used under Section 2.6.6 or under the applicable Moreganic approval procedure.

What to accept:	Existing eco-INSTITUT®, OEKO-TEX® Standard 100 where applicable, or equivalent accredited certification covering all applicable Annex F parameters as a compliance proxy, provided the certification remains valid and in-scope.
What to watch for:	Chemicals in use that are not listed in MR-R-FMS Annex H and lack approval under the applicable Moreganic approval procedure or Section 2.6.6. NH_3 levels in centrifuged latex above 0.7%. TMTD/ZDEC above 0.05%. CFC/HCFC blowing agents in foam.
NC classification:	Minor = Documentation gap on chemical approval. Major = Non-approved chemical in use. Critical = Prohibited substance confirmed in test results.

3 Raw Materials

3.1 Moreganic Latex

3.1.1 The Moreganic rubber component of products bearing Moreganic claims shall consist of natural rubber, in liquid form (field or concentrated latex) or dry form (cup lump, sheet, crepe, block/TSR), verified under this Standard and sourced from the applicable Moreganic farm-management scope. Synthetic rubber (latex or dry) shall not be blended inside the Moreganic rubber component. Other natural rubber not verified under this Standard, and non-rubber components, may be present in the finished product and shall be treated in accordance with §2.5 (MTC) and §3.2 (non-Moreganic materials, components, and third-party certifications); such materials shall not be counted toward the MTC numerator. Verification and certification decisions shall be made by a certification body appointed by Moreganic and operating under ISO/IEC 17065 or equivalent procedures.

3.1.2 Each transfer of Moreganic material shall be verified through an approved CoC traceability record, a CB-accepted equivalent verification record, or a TC, with invoices and commercial documentation retained as supporting reconciliation records.

AUDITOR GUIDANCE	
What to verify:	Supplier verification records or certificates are valid and in-scope for the Moreganic MR-R-FMS. Incoming shipment documentation exists for every Moreganic batch.
Documents to review:	Supplier Moreganic verification records or certificates, purchase orders, receiving inspection records, batch records.
What to accept:	Valid Moreganic farm verification records or certificates; MFCS-issued documentation; digital traceability records from an approved system.
What to watch for:	Expired supplier certificates. Missing origin documentation. Non-Moreganic or synthetic latex without supporting purity test records.
NC classification:	Minor = Documentation delay <30 days. Major = Expired certificates or incomplete records. Critical = Non-Moreganic or synthetic latex used in the Moreganic rubber component or counted in the MTC numerator.

3.2 Non-Moreganic Materials, Components, and Third-Party Certifications

3.2.1 Claims made about non-Moreganic materials or components within a finished product, including materials certified under other schemes, organic cotton, certified textiles, timber, or packaging, shall be treated as separate, component-specific claims outside Moreganic scope, unless expressly included under a published Moreganic scope extension. The presence of a Moreganic claim or verification on one component does not transfer or imply certification status for any other component of the same product.

3.2.2 Where a finished product contains natural rubber latex or other components certified under another recognised scheme, such as GOTS, FSC, or OEKO-TEX, those materials shall be treated as non-Moreganic for MTC calculation. For avoidance of doubt, such materials are included in the denominator and excluded from the numerator.

3.2.3 For every third-party certification associated with a Moreganic product, the operator shall maintain a linked record in the Moreganic-approved CoC traceability system capturing: scheme name; certificate holder; certificate number; issuing body; certified scope; expiry date; and a link to the public register where one exists. The system shall alert the operator and responsible CoC manager no later than sixty (60) days before expiry. The certification body verifies that records are present and current. It does not audit the underlying scheme's requirements.

3.3 GMO Prohibition

3.3.1 Products covered by this Standard shall not contain GMO material in the Moreganic rubber component. For additional agricultural components, GMO declarations are required only where a Moreganic, organic, or other sustainability claim is made for that component. Operators shall obtain and retain written GMO declarations from material suppliers.

AUDITOR GUIDANCE	
What to verify:	Supplier documentation for all raw materials entering products carrying Moreganic claims. Where third-party claims are made for non-latex materials, valid supporting certification records are available. GMO declarations are on file from all material suppliers.
Documents to review:	Supplier declarations, third-party certificates (GOTS, FSC, etc.), farm verification or certification status records.
What to watch for	Expired supplier certificates. Missing origin documentation. Natural rubber latex not verified as Moreganic but included in the Moreganic rubber component or MTC numerator. Confusion in MTC calculation where latex certified under other schemes is incorrectly counted in the numerator.
NC classification:	Minor = Missing GMO declaration for one supplier; missing documentation for latex certified under other schemes (if later provided). Major = Non-Moreganic natural latex included in the Moreganic rubber component or counted in the MTC numerator; repeated failure to maintain documentation for other certified materials Critical = Non-Moreganic natural latex used in the Moreganic rubber component or counted in the MTC numerator; fraudulent certificates.

4 Processing and Traceability

4.1 Traceability System

Every transfer of ownership, custody, or control of Moreganic material between operators shall be accompanied by verification through an approved CoC traceability record, a CB-accepted equivalent verification record, or a Transaction Certificate, supported by commercial documentation.

Use of a Moreganic-approved CoC traceability system is not mandatory for every operator in all markets or at all stages in Version 1.0. However, every operator shall maintain records in a form that allows the certification body to reconstruct the chain of custody, reconcile volumes, verify claim eligibility, and, where applicable, transfer data into the Moreganic-approved CoC traceability pathway without loss of batch, volume, MTC, or claim-supporting information.

Where an upstream system, paper-based TC, or certification-body-managed platform is used before entry into the Moreganic-approved CoC traceability pathway, the operator shall ensure that the handover record preserves, at minimum, the verified origin reference, batch or lot identity, quantity, DRC where applicable, transaction date, seller, buyer, and applicable premium evidence. The certification body shall verify that no unsupported gap exists between the upstream origin evidence and the Moreganic CoC record.

4.1.1 Pathway A - Approved CoC Traceability System (Default)

Where this pathway is active between transacting parties, transactions shall be recorded in a Moreganic-approved CoC traceability system. The immutable, time-stamped record within the approved system serves as the primary verification document, superseding the requirement for a physical TC. Any system used under this pathway must have been formally approved by the Moreganic Secretariat and must meet all functional requirements in Annex E. Where the product is also associated with third-party certifications (e.g. GOTS, FSC, OEKO-TEX), linked records shall be maintained within the approved CoC traceability system or in auditable records per clause 3.2.3. Use of the approved CoC traceability system does not replace certification body judgement. The system provides the auditable evidence base for verification.

4.1.2 Pathway B - Transaction Certificate or CB-Accepted Equivalent Verification Record

Where Pathway A is not active between transacting parties, a TC or CB-accepted equivalent verification record shall be issued or confirmed for each transaction, unless the certification body has approved a consolidated record for recurring low-risk flows under stable commercial arrangements, provided batch-level records remain available and reconcilable. The TC serves as the primary verification document for that transaction.

4.1.3 Supporting Commercial Documentation

A commercial invoice containing the following information shall accompany every transaction regardless of the verification pathway used: seller and buyer details; volume; Moreganic status; TC, approved CoC traceability record, digital system reference number, Certificate of Conformity reference where applicable, and batch ID. The commercial invoice is a supporting document only and shall not constitute independent verification in isolation, unless it forms part of a CB-accepted enhanced verification record that contains the required batch, volume, origin, premium, and claim-supporting information.

4.1.4 Interoperability with External Product-Passport and Lifecycle Systems

A Moreganic-approved CoC traceability system may export or synchronise verified data to an external product-passport, item-identification, lifecycle-management, or consumer-transparency system, provided that the Certificate of Conformity or approved certificate annex remains the authoritative source for Moreganic certification status, claim basis, and MTC data; that any synchronised data remains attributable to the originating Moreganic SKU or batch; that certification-body access, auditability, and data-retention obligations are preserved; and that interoperability does not compromise the integrity of any Moreganic claim. See Annex E.

4.1.5 Integrated Operations

For integrated operations where one legal entity controls multiple stages, internal transfer documentation per Annex D may substitute for external commercial invoices, provided the applicable traceability pathway is maintained for each transfer.

AUDITOR GUIDANCE	
What to verify:	Traceability system records or TCs exist for all transfers of ownership, custody, or control where required. Digital pathways meet Annex E requirements.
Documents to review:	Moreganic CoC traceability system approval record; TC register; batch transfer records; commercial invoices with batch references.
What to accept:	Approved CoC traceability records superseding physical TCs. Commercial invoices with TC or digital record cross-reference where required.
What to watch for:	Upstream transfers lacking TCs where digital pathway is not in place. Invoices without batch, TC, Certificate of Conformity, approved CoC traceability record, or digital record references where required. Use of unapproved digital or CoC traceability platforms for Moreganic verification.
NC classification:	Minor = Documentation delay <30 days. Major = Missing TC at upstream transfer point (no digital alternative active). Critical = Fabricated or fraudulent TCs; non-Moreganic material entering the Moreganic flow.

4.2 Physical Segregation - Upstream Operations (Collection to Component Manufacturing)

4.2.1 Applicability - the Physical Segregation model shall apply to all operators handling Moreganic rubber in liquid or dry form, including collection centres, centrifuging facilities, compounding operations, dry-rubber primary processors (coagulation, drying, smoking, TSR/block production), and manufacturers producing Moreganic rubber components (e.g., latex foam blocks, cores, toppers, pillows; dry-rubber bands, soles, technical goods). At these stages, Moreganic rubber shall not be mixed with non-Moreganic rubber of the same form. Permitted processing aids and additives may be used where allowed under this Standard. Dry-rubber segregation may be achieved by dedicated bays, labelled big-bags, or time-sequenced processing runs with documented clean-down.

4.2.2 Segregation Requirements. Operators shall implement and document:

- Dedicated receiving and processing lines, or validated cleaning protocols prior to switching between Moreganic and non-Moreganic runs;
- Visual and physical identification of Moreganic material (labels, signage, or colour-coded containers);
- Documented records of all transitions between Moreganic and non-Moreganic runs, including cleaning logs, flush durations, and responsible personnel;
- Rules for handling purge material and first-off output after changeover. Such material shall not be sold as Moreganic unless compliance with segregation requirements is demonstrated.

4.2.3 Reconciliation. Operators shall perform reconciliation at least quarterly, verifying that Moreganic component output does not exceed Moreganic liquid latex input adjusted for documented losses (including scrap, purge, processing waste, skim/serum, and changeover flush). The cumulative reconciliation period shall not exceed twelve (12) months.

4.2.4 Documentation. All records, including digital traceability data, reconciliation reports, and Transaction Certificates, shall be retained for a minimum of five (5) years and made available for audit.

AUDITOR GUIDANCE	
What to verify	Dedicated lines or cleaning protocols exist and are documented. All Moreganic material is visually identifiable. Transition records are maintained.
Documents to review	Segregation SOPs, cleaning log sheets, tank/line identification records.
What to watch for	Absence of visual identification on Moreganic material. Cleaning logs with missing flush duration or sign-off. Evidence of co-mingling at upstream stages.
NC classification	Minor = Incomplete cleaning log (single incident). Major = Missing systematic cleaning records. Critical = Physical mixing of Moreganic and non-Moreganic latex upstream of manufacturer.

4.3 Component Segregation (Assembler to Retail)

4.3.1 Applicability.

The Component Segregation model applies to assemblers, brand owners, and retailers handling Moreganic latex components already in solid form (e.g., foam blocks, cores, toppers, pillows, soles). Because Moreganic material at this stage exists as discrete solid components that cannot be blended or co-mingled, the physical segregation requirements of 4.2 do not apply. Linked third-party certification records may be maintained in an approved CoC traceability system or in auditable records. Use of the approved CoC traceability system is encouraged, and may be required by Moreganic for higher-risk or higher-volume operators.

4.3.2 Core Requirement.

Operators shall maintain a documented system that:

- Maintains identification of Moreganic components at batch or lot level through receiving, storage, assembly, and dispatch; and
- Enables calculation of the Moreganic Total Content (MTC) for each finished product SKU.

4.3.3 System Requirements.

The operator's system shall include:

- A complete Bill of Materials (BOM) for each SKU making a Moreganic claim, listing all components, material types, and weights; where components certified under other schemes are included in the BOM, linked certification records shall be maintained per clause 3.2.3;
- Traceability records (TCs or approved digital records) for all incoming Moreganic components, linked to batch or lot numbers;
- Assembly records linking Moreganic component lots to finished product SKUs produced;
- Batch or lot identification maintained through storage, internal movements, and dispatch;

- Documented MTC calculation for each SKU, approved by a responsible manager and available for audit;
- Quarterly reconciliation of Moreganic component inputs, finished product outputs, and inventory movements, confirming that Moreganic claims do not exceed Moreganic inputs.

4.3.4 Digital Traceability.

Where a Moreganic-approved CoC traceability system is in use, digital records may substitute for paper-based documentation, provided the system captures all required elements. Use of an approved CoC traceability system does not alter the underlying reconciliation or documentation requirements; it provides a verified mechanism for meeting them.

AUDITOR GUIDANCE	
What to verify:	Moreganic components are identified at batch or lot level through the full assembly process. MTC calculations for a sample of SKUs can be independently reconciled with Moreganic input records. Quarterly reconciliation has been completed and Moreganic claims do not exceed Moreganic inputs. Where components certified under other schemes are present, linked records are maintained and current per clause 3.2.3.
Documents to review:	BOMs; inbound TCs or digital transfer records; assembly records; MTC calculation worksheets; quarterly reconciliation reports; linked third-party certification records where applicable.
What to accept:	Manual records with a clear audit trail are acceptable at the assembly stage.
What to watch for:	Liquid latex mixing at collection centre or centrifuging stage. MTC percentages that cannot be reconciled with Moreganic input records. Moreganic claims exceeding reconciled Moreganic inputs. Reconciliation gaps exceeding twelve months.
NC classification:	Minor = Incomplete batch records or reconciliation delay under 30 days. Major = Failure to reconcile Moreganic inputs and outputs; missing linked third-party certification records where clause 3.2.3 applies. Critical = Moreganic content claim exceeding reconciled Moreganic input; MTC calculation error resulting in inflated content disclosure.

4.4 Recordkeeping

4.4.1 All operators shall maintain traceability documentation (invoices, digital records, and/or TCs) issued and received; volume reconciliation records (input, output, losses); and segregation documentation. Where third-party certifications are associated with a Moreganic product, linked records shall be maintained per clause 3.2.3. Where operators use an approved CoC traceability system together with an external product-passport or lifecycle system, record linkage shall be maintained between the Moreganic product or component record, any linked third-party certification record, and any synchronised external identifier including SKU-level, item-level, QR, RFID, or equivalent digital identifiers, in a manner that allows the certification body to reconstruct the basis of any Moreganic claim or linked certification statement.

4.4.2 Farm, collection centre, and primary processors (liquid or dry) shall additionally maintain premium payment records (farm-to-primary processor) per latest MR-R-FMS requirements.

4.4.3 Manufacturers shall additionally maintain component input-output reconciliation records, including approved CoC traceability records where such functionality is used for internal control.

4.4.4 Records shall be retained for a minimum of five (5) years, in accordance with this Standard and applicable certification body procedures. This retention period is aligned with the record-retention requirements of MR-R-FMS unless a longer period is required by applicable law, certification body procedure, or customer contract.

4.4.5 Doubtful Status. Material is under doubtful status where its Moreganic status cannot be verified at the point of receipt through a valid approved CoC traceability record, CB-accepted equivalent verification record, or TC; where required origin, batch, volume, supplier certification, premium, or claim-supporting documentation is missing or inconsistent; or where the supplier's certification has expired, been suspended, withdrawn, or is under investigation. Material under doubtful status shall be immediately isolated, clearly identified, excluded from Moreganic processing, sale, dispatch, MTC calculation, and claim-bearing product flow, and recorded in a doubtful-status register. The thirty (30) day period is only for resolving the status with the supplier, certification body, or applicable traceability system. If Moreganic status cannot be verified within thirty (30) days, the lot shall be downgraded to non-Moreganic and documented as such. The same principle applies to linked third-party certification records per clause 3.2.3. Where the validity of a linked certification cannot be confirmed within thirty (30) days, the record shall be flagged as lapsed within the approved CoC traceability system and the certification body notified.

AUDITOR GUIDANCE	
What to verify:	All required document types are present for the audit period. Records are stored accessibly and retrievably for the full five-year period. No material remains in doubtful-status limbo beyond 30 days.
Documents to review:	Document management system or filing structure; sample traceability records from the audit period; doubtful-status register (if any).
What to watch for:	Records less than five years old that have already been destroyed. Material flagged as doubtful for longer than 30 days without resolution. Doubtful-status material in the Moreganic product flow.
NC classification:	Minor = Minor gaps in record completeness. Major = Records not retrievable for a full audit period; doubtful material unresolved beyond 30 days. Critical = Doubtful-status material deliberately entered into the Moreganic flow.

4.5 Premium Documentation

4.5.1 At the farm-to-collection-centre transfer point, the collection centre shall document:

(a) premium payment to the farmer or cooperative as per MR-R-FMS Section 3.3-1, with the reference price source specified in the applicable Moreganic Local Operating Procedure (LOP);

(b) premium distribution, confirming premium was paid to the farmer or cooperative; for plantation and estate operations, as per mandatory framework in MR-R-FMS Section 3.3-4; and

(c) itemised payment record, with base price and premium separately identified and matched to the corresponding CoC traceability transfer record. This may be a receipt, bank transfer record, or digital payment confirmation.

4.5.2 At the collection-centre-to-primary-processor transfer point, the primary processor shall verify and retain evidence that the collection centre has discharged its premium payment obligation to farmers prior to issuing or accepting the corresponding Moreganic claim, TC, or digital verification record. Where payment timing follows an approved payment cycle, evidence shall be verified within that cycle. Where this evidence is absent or incomplete, the corresponding batch shall not be accepted as Moreganic and shall not enter the Moreganic chain of custody, MTC calculation, TC, digital verification record, or claim-bearing product flow.

Repeated failure by a collection centre to provide verifiable premium evidence shall constitute a Major Non-Conformance. Deliberate falsification, concealment, or misrepresentation of premium payment evidence shall constitute a Critical Non-Conformance.

4.5.3 Beyond primary processor, no premium documentation is required under this CoC. Moreganic concentrated latex supplied by a Moreganic primary processor is sold at a price that incorporates the premium; no separate premium accounting applies at subsequent chain stages.

4.5.4 The Moreganic LOP specifies the accepted reference price source, applicable benchmark, and currency for each Moreganic country of production. The LOP is reviewed annually and may be revised mid-cycle where a country benchmark moves by more than 15% relative to the prior published figure; operations under Moreganic scope and the appointed CB shall receive a minimum of 30 days' notice of any mid-cycle revision. The LOP is provided to operations under Moreganic scope and the appointed CB. Moreganic may publish a non-confidential summary of the reference-price methodology for transparency.

AUDITOR GUIDANCE	
What to verify:	Premium payment records exist for every farm-to-collection and collection-to-primary-processor transfer. The premium meets the applicable benchmark specified in the Moreganic Farm Management Standard (MR-R-FMS) and Local Operating Procedure (LOP) for the relevant country.

Documents to review:	Payment receipts, bank transfer records, farm-level payment ledgers, reference price source documentation against the applicable benchmark.
What to accept:	Digital payment records from an approved CoC traceability system or approved farm/payment evidence system. Third-party payment verification integrated into the traceability system. Collective receipts for group certifications where individual farmer receipts are impractical, provided the ICS maintains auditable distribution records.
What to watch for:	Premium payments below the applicable benchmark. Absence of individual farmer-level documentation (unless ICS collective system in place). Reference price used that is not the LOP-specified benchmark. Unexplained gaps in the payment trail.
NC classification:	Minor = Documentation delay <30 days; isolated missing receipt but payment can be verified through other means. Major = Premium below benchmark; systematic gaps in distribution records; collection centre unable to demonstrate that the farmer or cooperative received the farmer share required under MR-R-FMS and the applicable LOP, and that the base price and premium are separately itemised and reconcilable to the relevant transfer record. Critical = Fabricated premium records; systematic non-payment to farmers; evidence of premium diversion.

4.6 Subcontracted and Outsourced Processing

4.6.1 Where an operator under Moreganic scope outsources any processing step to a third party (including but not limited to centrifuging, compounding, foaming, cutting, quilting, assembly, labelling, storage, or transport), the operator retains full responsibility for compliance with this Standard for the outsourced activity.

4.6.2 The operator shall maintain a written agreement with each subcontractor that includes: (a) identification of the Moreganic material to be handled and the specific processing step(s) outsourced; (b) an obligation on the subcontractor to maintain physical segregation or component identification controls equivalent to those required under this Standard for the applicable stage; (c) an obligation on the subcontractor to permit access by the certification body for audit or inspection purposes; and (d) a commitment that Moreganic material shall not be substituted, co-mingled with non-Moreganic material, or diverted.

4.6.3 Subcontracted facilities are not required to hold their own Moreganic certificate, provided they operate exclusively under the operator's Moreganic scope and the operator's management system covers the outsourced activity. The certification body shall include subcontractor arrangements in its risk assessment. Subcontracted sites shall be audited or directly verified by the certification body where they handle liquid latex, bulk dry rubber, relabelling, MTC-affecting transformation, or claim-bearing products.

4.6.4 The operator shall maintain a current register of all subcontractors handling Moreganic material, including site name, address, activity performed, and date of last verification. This register shall be available to the certification body at each audit.

AUDITOR GUIDANCE	
What to verify:	A current register of all subcontractors handling Moreganic material is maintained, with site name, address, activity performed, and date of last verification. A written agreement is in place with each subcontractor covering material identification, the processing step(s) outsourced, segregation or component-identification controls, certification body access, and a commitment that material is not substituted, co-mingled, or diverted.
Documents to review:	Subcontractor register, subcontractor agreements, outsourced-process descriptions, material transfer records, segregation or component-identification procedures, and subcontractor verification records.
What to accept:	The operator's management system covers each outsourced activity. Subcontractors operate exclusively under the operator's Moreganic scope, or hold their own valid Moreganic scope where required.
What to watch for:	Outsourced processing to a subcontractor not listed in the register. Missing or incomplete subcontractor agreement. No evidence of segregation or component-identification controls at the subcontractor site. Subcontractor refuses or restricts certification body access.

NC classification:	Minor = Register or agreement incomplete but the subcontractor and material can be verified through other means. Major = A subcontractor handling Moreganic material with no written agreement or no segregation controls. Critical = Substitution, co-mingling, or diversion of Moreganic material at a subcontractor, or concealment of subcontracted processing.

5 Labelling

5.1 Labelling Requirements

5.1.1 Unified Claim System. Products or components containing Moreganic natural rubber may carry the Moreganic mark only where the applicable Claims Approval Dossier is complete and the claim has been authorised through a Moreganic Claim Approval Record.

5.1.2 Required Label Elements. All on-product labels or packaging carrying the Moreganic claim shall include:

(a) the official Moreganic® logo per the Moreganic® Trademark Use Guidelines;
(b) the operator's Moreganic registration, verification, or certificate reference number, as applicable; and
(c) the approved claim text per Section 2.5.3.

5.1.3 Digital Transparency and Complementary Content. Operators may provide consumers and trade partners with direct access to verified Moreganic claim information via a QR code, RFID link, or equivalent digital access point on the product label or packaging. Use of a digital access point is encouraged but not required. Where such a link is used, it shall direct to the relevant Moreganic Registry Record, approved QR-linked claim page, or other Moreganic-approved digital claim record. Operators may additionally display: the MTC percentage for the registered SKU; a traceability or origin summary derived from the approved CoC traceability system; valid linked third-party certification records for other components of the same product per clause 3.2.3; and post-sale or lifecycle content including product care, warranty, complaint handling, take-back, refurbishment, or end-of-life guidance. Lifecycle and service content shall be clearly separated from certification statements and shall not alter or obscure verified Moreganic data. The Moreganic Registry Record is the controlled public or digital disclosure record for Moreganic claim content. It may include additional approved value-chain, origin, traceability, premium, lifecycle, or product-care information, provided this content is clearly separated from certified claim statements and does not contradict the applicable Certificate of Conformity, approved certificate annex, or supporting traceability records.

5.1.4 MTC Percentage Disclosure. The MTC percentage is disclosed through the Certificate of Conformity or approved certificate annex and shall be verifiable through the applicable certificate-verification record. Where additional public or digital disclosure is used, the MTC may also be disclosed via the Moreganic Registry Record, QR-linked claim page, or other Moreganic-approved digital disclosure. Operators may communicate the MTC percentage in digital channels, brochures, trade documentation, and online product information, provided it references the registered SKU or product group and matches the applicable Certificate of Conformity or approved certificate annex. Where the MTC is disclosed through a Moreganic Registry Record or QR-linked claim page, that disclosure shall reflect the same certified MTC percentage and claim basis.

5.1.5 Component-Wise Claims. All claims must make clear that the Moreganic claim relates to the verified Moreganic natural rubber latex content within the product.

5.2 Moreganic Claim Approval and Trademark Use

5.2.1 Use of the Moreganic® logo and trademarks is governed by the Partner Agreement and the Moreganic® Trademark Use Guidelines. All claim-bearing use requires prior written or digital authorisation from the Moreganic Secretariat, evidenced by a valid Moreganic Claim Approval Record.

5.2.2 The certification body shall verify at each audit that:

(a) the operator holds a valid Moreganic Claim Approval Record for the claim-bearing artwork, label version, claim text, and SKUs or product groups in use;

(b) the claim text on products and marketing materials matches the eligibility and wording approved under Section 2.5.3; and

(c) any material changes to claim-bearing artwork, label version, claim text, or QR-linked claim page since the previous audit have received refreshed Moreganic authorisation.

The certification body is not required to approve artwork, design, or marketing presentation from first principles where a valid Moreganic Claim Approval Record is available. The certification body shall verify consistency between the authorised claim use, the applicable Certificate of Conformity or approved certificate annex, MTC evidence, and traceability records. Where a Moreganic Registry Record or QR-linked claim page is used, the certification body verifies that the certified claim information shown reflects the Certificate of Conformity.

5.2.3 Failure to maintain a valid Moreganic Claim Approval Record for claim-bearing artwork, labels, QR-linked claim pages, or use of the Moreganic mark shall constitute a major non-conformance. Fraudulent or unauthorised use of the Moreganic mark shall constitute a critical non-conformance.

5.3 Claims Approval Dossier

5.3.1 Before first use of any on-pack, online, B2B, or consumer-facing Moreganic claim, the operator shall ensure that the Claims Approval Dossier is complete, accurate, and available for audit. The dossier may be maintained in the approved CoC traceability system, as a compiled file, or through equivalent auditable records. The dossier shall include, as applicable:

a) product composition records, such as Bill of Materials, batch records, or formulation records, supporting the MTC calculation;

b) content analysis test reports confirming compliance with Section 2.3, where applicable;

c) the MTC calculation for each claim-bearing SKU, product group, or component per Section 2.5.1;

d) the applicable Certificate of Conformity or approved certificate annex reference;

e) approved CoC traceability record reference or equivalent traceability evidence supporting the certified MTC;

f) the Moreganic Claim Approval Record covering the approved claim text, artwork or label version, QR-linked claim page where applicable, and use of the Moreganic mark; and

g) where third-party certifications are associated with the product, the corresponding linked certification records per clause 3.2.3.

5.3.2 The Claims Approval Dossier may be maintained in the approved CoC traceability system, as a compiled file, or through other organised record-keeping systems, provided it can be readily retrieved and presented to the certification body upon request. Operators are not required to duplicate records where the approved CoC traceability system provides complete, exportable, and auditable evidence.

5.3.3 The operator shall update the Claims Approval Dossier whenever material changes occur, including formulation changes affecting MTC or eligibility, new claim-bearing SKUs or product groups, updated claim-bearing artwork, revised claim text, new QR-linked claim pages, or changes to certification scope. All versions shall be retained for the five-year record retention period.

AUDITOR GUIDANCE	
What to verify:	Where an MTC percentage is displayed, it matches the applicable Certificate of Conformity or approved certificate annex. The Claims Approval Dossier contains the evidence required for the claim type and operator role, including the MTC calculation and Moreganic Claim Approval Record where applicable. Where a Moreganic Registry Record or QR-linked claim page is used, verify that the certified claim information shown reflects the Certificate of Conformity and that any additional value-chain information is clearly separated from certified claim statements.
Documents to review:	Physical or digital label proofs, BOMs, content analysis test reports, MTC calculation worksheets, Moreganic Claim Approval Records, Certificates of Conformity or approved certificate annexes where applicable, and linked third-party certification records where applicable.
What to accept:	Dossiers that clearly link MTC calculations to specific SKUs, product groups, or components. Digital label approval workflows with audit trail. Voluntary MTC percentage disclosures in marketing or digital channels where they match the

	Certificate of Conformity or approved certificate annex. Registry or QR-linked disclosures are acceptable where they reflect the certified MTC and claim basis.
What to watch for:	MTC percentages displayed on labels, marketing materials, or digital claim pages that do not match the Certificate of Conformity or approved certificate annex. Incomplete dossiers missing BOMs, MTC calculations, or Moreganic Claim Approval Records where applicable. Expired or missing Moreganic Claim Approval Record. BOM or MTC calculation not matching actual product composition.
NC classification:	Minor = Incomplete dossier documentation. Major = Incorrect claim text on label; missing linked third-party certification records; MTC percentage displayed but not reconcilable with the Certificate of Conformity or approved certificate annex. Critical = MTC percentage materially misrepresented in consumer-facing disclosure; Moreganic logo or claim used without a valid Moreganic Claim Approval Record; fraudulent claim, certificate, or registry use.

6 Environmental Management

6.1 Waste Management

6.1.1 Operators shall maintain a written environmental policy addressing waste management, wastewater treatment, and resource efficiency.

6.1.2 Waste management shall include designated collection areas, recycling programmes, and proper disposal through legally approved routes.

6.1.3 Open burning of waste, including rubber processing residues and organic plantation residues (pruning, leaf litter, clearing debris), shall be prohibited. Disposal shall be through proper incineration with emissions controls or other compliant waste management routes; organic residues should be composted, mulched, or otherwise beneficially reused on-site where agronomically appropriate.

6.2 Wastewater Treatment

6.2.1 Wastewater from centrifuging and manufacturing operations shall be treated in an internal or external functional wastewater treatment plant before discharge.

6.2.2 Discharge parameters shall meet applicable national and local legal requirements. Operators shall document the specific legal discharge limits applicable to their facility and demonstrate compliance against those limits at each quarterly analysis. Where local regulations are absent or less stringent than the following floor values, the floor values shall apply: pH 6–9; temperature below 40°C.

6.2.3 Wastewater analyses shall be performed at least quarterly by an ISO/IEC 17025 accredited laboratory.

6.2.4 Discharge of untreated wastewater shall be prohibited.

6.3 Energy and Water Conservation

6.3.1 Operators shall maintain records of energy and water consumption per unit of production on at least a monthly basis.

6.3.2 Operators shall establish and implement a written resource conservation plan with documented targets for improving energy and water efficiency. Before establishing targets, operators shall document a baseline of energy and water consumption per unit of production. Progress against targets shall be reviewed annually and the plan updated accordingly.

6.3.3 Operators should monitor and record facility-level energy consumption and associated Scope 1 and 2 greenhouse gas emissions on at least an annual basis. Records shall be retained for five years and made available to the certification body upon request. No carbon claims shall be made on the basis of these records. Where retail or brand partners require emissions data in fulfilment of their own regulatory reporting obligations, operators shall provide it from existing records where available.

AUDITOR GUIDANCE	
What to verify	Written environmental policy exists and is current. Waste disposal routes are documented and legally compliant. Wastewater treatment plant is operational with quarterly test reports from an accredited laboratory. Discharge parameters meet

	applicable local legal limits, which the operator has documented; where local limits are absent or below floor values, floor values per clause 6.2.2 apply. Energy and water consumption records are maintained monthly. Resource conservation plan exists with a documented baseline and measurable targets reviewed annually.
Documents to review	Environmental policy; waste disposal contracts/receipts; wastewater laboratory reports; monthly resource consumption logs; conservation plan with targets and annual review records; emissions monitoring records where maintained.
What to watch for	Absence of wastewater treatment or evidence of bypass. Discharge results exceeding local legal limits or floor values without corrective action. Missing documentation of applicable local discharge standards. Conservation plans with no measurable targets, no documented baseline, or no annual review. Absence of monthly consumption records.
NC classification	Minor = One missed quarterly wastewater test or minor record gap; conservation plan targets set without a documented baseline. Major = Absence of conservation plan; systematic missing wastewater monitoring; operator unable to document applicable local discharge limits. Critical = Evidence of untreated wastewater discharge or illegal waste disposal.
Note for auditors	Clause 6.3.3 uses "should". The absence of emissions monitoring records is not a non-conformance but should be noted in the audit report as an area for development, particularly where the operator's retail or brand partners have indicated supply chain emissions reporting requirements.

7 Social Compliance

Operators seeking recognition under the Moreganic® CoC shall meet the following social compliance criteria, aligned with ILO Conventions and applicable national laws.

7.1 Safe and Hygienic Working Conditions

7.1.1 A safe and hygienic working environment shall be provided, meeting local health and safety regulations at minimum.

7.1.2 Safety instructions shall be displayed in the local language(s) in visible, accessible locations throughout the facility.

7.1.3 Personal protective equipment (PPE) appropriate to the work shall be provided free of charge, maintained in serviceable condition, and workers shall be trained in its use.

7.1.4 Adequate sanitary facilities, potable water, and hand-washing stations shall be provided.

7.1.5 Worker safety training shall be provided at hiring and repeated annually thereafter, and additionally (i) following any workplace safety incident or near-miss, (ii) upon introduction of new equipment, chemicals, or processes, and (iii) where an external inspection or audit identifies a safety-related non-conformance, with records of attendance maintained.

7.2 Child Labor

7.2.1 No workers below the minimum working age shall be employed. Minimum working age shall be the higher of national law, completion of compulsory schooling, or 15 years, except where national law lawfully permits 14 years under the applicable ILO C138 exception.

7.2.2 Age verification documentation shall be obtained and maintained for all workers.

7.2.3 Young workers (under 18) shall not perform hazardous work, night work, or work that interferes with schooling.

7.3 Forced Labor

7.3.1 Forced, bonded, indentured, trafficked, or prison labour shall be prohibited. Workers shall be free to terminate employment in accordance with applicable law and employment terms, without penalty, coercion, or withholding of wages or documents. Notice periods shall not be excessive or used to restrict worker freedom.

7.3.2 Retention of worker identity documents by the employer shall be prohibited.

7.3.3 Deposits or recruitment fees charged to workers shall be prohibited.

7.4 Freedom of Association

7.4.1 Workers shall have the right to join or form trade unions and to bargain collectively, in accordance with ILO Conventions C87 and C98.

7.4.2 Workers' representatives shall not be discriminated against and shall have access to carry out their representative functions.

7.5 Wages and Working Hours

7.5.1 Wages shall meet the applicable national minimum or industry benchmark, whichever is higher.

7.5.2 Workers shall receive written employment terms and detailed pay statements showing regular wages, overtime compensation, deductions, and net pay.

7.5.3 Working hours shall comply with national laws. Workers shall not be required to work in excess of 48 hours per week on a regular basis, with at least one rest day per seven-day period.

7.5.4 Overtime shall be voluntary, shall not exceed 12 hours per week on a regular basis, and shall be compensated at premium rates per applicable local law.

7.6 Non-Discrimination

7.6.1 There shall be no discrimination in hiring, compensation, training, promotion, termination, or retirement on the basis of race, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership, or political affiliation.

7.7 Worker Grievance Mechanism

7.7.1 Operators shall maintain, or provide workers access to, a documented and confidential grievance mechanism enabling workers to raise concerns related to wages, working conditions, discrimination, safety, or violations of this Standard without fear of retaliation. The mechanism shall be accessible to all workers, including part-time and seasonal workers.

7.7.2 Grievances shall be recorded in writing. A written response to the grievant shall be documented within thirty (30) days of the grievance being raised.

7.7.3 Grievance records, including the nature of the concern, actions taken, and outcome, shall be maintained for at least five (5) years and shall be available to auditors upon request.

7.7.4 Retaliation against any worker who raises a grievance in good faith shall be prohibited. Operators shall maintain a written anti-retaliation policy communicated to all workers.

- ***NOTE*** *For smallholder and collection-centre operations, a documented suggestion-box process or designated complaint contact with documented response procedures satisfies this requirement, provided the mechanism is proportionate, accessible, confidential, and protects against retaliation.*

7.8 Regular Employment and Prohibition of Harsh Treatment

7.8.1 Work shall be conducted on the basis of a recognised employment relationship. Obligations to employees under labour or social security laws shall not be avoided through labour-only contracting, sub-contracting, or home-working arrangements.

7.8.2 Physical abuse or discipline, the threat of physical abuse, sexual or other harassment, and verbal abuse or other forms of intimidation shall be strictly prohibited. Operators shall maintain a written policy on this matter, communicated to all workers.

7.9 Worker Training Program

7.9.1 All workers involved in handling Moreganic products or products carrying Moreganic claims shall receive training on the CoC requirements relevant to their role; the operator's quality system and their specific responsibilities; health and safety procedures including first aid and emergency response; and fire prevention. Fire drills shall be conducted at least once a year.

7.9.2 Records of all training provided, including dates, topics, and participant names, shall be maintained and available for audit.

AUDITOR GUIDANCE	
What to verify:	A documented grievance mechanism exists, is accessible to all workers, and includes a 30-day response commitment. Anti-retaliation policy is in writing and communicated to workers. PPE and safety instruction records are current. Wage

	records demonstrate compliance with minimum wage requirements. Age verification documentation is on file for all workers.
Documents to review:	Grievance register and response records; anti-retaliation policy; PPE issue and training records; wage/payslip samples; employment contracts; age verification documents; fire drill logs.
What to accept:	Documented suggestion-box process with traceable response records as equivalent to a formal grievance mechanism, proportionate to smallholder/collection-centre scale.
What to watch for:	No accessible grievance mechanism. Grievances recorded but with no documented response. Workers unaware of how to raise concerns. Wages below minimum. Retained identity documents. Child or forced labour indicators.
NC classification:	Minor = Grievance response documentation incomplete for one case. Major = No grievance mechanism in place; wage records missing for a significant portion of workers. Critical = Child labour, forced labour, or physical abuse confirmed; active retaliation against a grievant.

8 Audit Requirements

8.1 Certification Prerequisites

8.1.1 Prior to initial audit, applicants shall provide: unit description for each site (name, address, operations performed, products manufactured); quality system documentation or Standard Operating Procedures; traceability flow chart from receiving through production to dispatch; segregation protocols; chemicals list and risk assessment; and premium management procedures (where applicable for farm-to-processor operations).

Where an approved CoC traceability system is active, applicants should enter available supplier, product, SKU, MTC, claim, and traceability information before the initial audit to support efficient audit planning and sampling. Equivalent structured records may be accepted where digital onboarding is not yet active.

8.2 Audit Types

8.2.1 Initial Audit: An on-site audit shall be required for all operator types prior to initial verification, as applicable.

8.2.2 Annual Surveillance:

(a) For operators using paper-based or non-integrated traceability systems, annual on-site surveillance audits shall be conducted to maintain Moreganic scope. Failure to complete the annual audit within the verification cycle shall result in suspension of scope.

(b) For operators using a Moreganic-approved CoC traceability system with demonstrated real-time data access for the certification body, the annual surveillance may be conducted as a combination of remote and on-site audit, at the certification body's discretion, provided that:

- The approved CoC traceability system provides complete, real-time visibility of Moreganic material flows, reconciliations, and transaction records;
- The operator has a clean audit record (no major non-conformances) from the previous audit cycle; and
- A full on-site audit is conducted at least once every three (3) years.

8.2.3 Unannounced Audits: Risk-based unannounced audits may be applied to physical handlers based on risk assessment results or complaint investigation. Operators shall be advised of their inclusion in the unannounced audit programme at initial certification.

8.2.4 Collection Centres: Initial audit shall be on-site. Collection centres shall receive annual review. Physical inspection may move to a two-year cycle only after one clean audit cycle, effective digital traceability, and no premium or segregation-related major NCs.

8.2.5 Traders and Brand Owners (No Physical Custody): Annual desk review is acceptable where risk assessment confirms low risk. Physical inspection shall be conducted upon any complaint or risk flag.

8.2.6 Remote Audit Provisions: Where remote audit methods are permitted under this section, the certification body shall ensure that:

- The remote audit includes live video inspection of facilities, records, and operations where relevant;
- All required documentation is accessible digitally;
- Personnel are available for interview via video conference; and
- Any limitations of remote audit (e.g., inability to verify physical segregation) are documented and addressed through supplemental on-site visits as needed.

8.3 Audit Verification

8.3.1 Auditors shall verify: traceability documentation chains (invoices, digital records, and/or TCs); segregation and separation controls and cleaning records; premium payment flows (farm to primary processor); Claims Approval Dossiers, Moreganic Claim Approval Records where applicable, and consistency between authorised claim use, the Certificate of Conformity or approved certificate annex, MTC evidence, and traceability records; and, where a Moreganic Registry Record or QR-linked claim page is used, consistency between the certified claim information shown and the Certificate of Conformity; social and environmental compliance, and that volume reconciliation has been completed within the maximum 12-month reconciliation period under Section 4.2.3 and the quarterly reconciliation requirement under Section 4.3.3.

8.4 Access Requirements

8.4.1 Operators shall provide the certification body with access to all facilities, documents, personnel, digital systems, and off-site storage or contracted facilities involved in Moreganic handling. Denial of reasonable access shall constitute a critical non-conformance.

AUDITOR GUIDANCE	
What to verify:	All prerequisite documents were submitted and reviewed before initial audit. Audit type and frequency is appropriate to operator type, risk level, and CoC traceability status. Operators claiming reduced audit frequency under 8.2.2(b) have a clean audit record and fully functional approved CoC traceability system. Remote audits (where used) meet the requirements of 8.2.6.
Documents to review:	Certification application file; pre-audit document review checklist; previous audit reports; risk assessment records; approved CoC traceability system approval status and functionality evidence.
What to watch for:	Critical prerequisites missing at initial audit. Operators failing to make approved CoC traceability systems available for direct verification. Repeated deferral of annual surveillance past certification anniversary. Operators claiming reduced audit frequency without meeting the conditions in 8.2.2(b).
NC classification:	Minor = Minor documentation gap in prerequisite file. Major = Significant prerequisite missing at initial audit; operator claims reduced audit frequency without meeting conditions. Critical = Denial of access to facilities, documents, or systems during audit.

9 Multi-Site Certification

9.1 Eligibility

9.1.1 Multi-site recognition / certification is available for organisations operating multiple sites under unified management performing similar operations.

9.1.2 All sites shall be under common ownership or management control and shall operate under a unified CoC management system.

9.2 Central Function Requirements

9.2.1 The central function shall maintain: a master site list; centralized document control; an internal audit programme covering all sites; a corrective action management system; and an annual management review process.

9.3 Audit Sampling

9.3.1 Initial recognition / certification. A minimum of 50% of sites shall be audited, with a minimum of two sites audited, prioritising the highest volume and highest risk sites (defined as: sites with the largest Moreganic volume throughput; sites new to the group within the last 12 months; sites with a history of major or critical non-conformances; sites handling multiple product categories; and sites in jurisdictions flagged for elevated integrity risk by credible third-party risk indices).

9.3.2 Annual surveillance. Sampling rates shall be determined based on the group's risk profile, internal control system effectiveness, and audit history:

Group Type	Minimum Sampling Rate	Conditions
Paper-based ICS	30% of sites annually	Standard rate
Approved digital / CoC traceability ICS	20% of sites annually	Real-time data, automated reconciliations
Digital ICS + 2 clean cycles	15% of sites annually	Proven track record, no major NCs
High-risk groups	Up to 50%	CB discretion based on risk assessment

9.3.3 The central function shall be audited at every audit cycle (initial and annual).

9.3.4 The certification body may increase sampling rates at any time based on:

- Risk flags from the digital system (e.g., reconciliation discrepancies)
- Complaints or investigations
- Pattern of non-conformances in sampled sites (defined as the same major-classification NC category appearing in ≥25% of sampled sites within a 12-month window, or any critical NC in any sampled site)
- Changes in group composition or management

9.3.5 All sites included under a multi-site certificate shall be audited or directly verified at least once within a three-year cycle. High-risk sites handling liquid latex, bulk dry rubber, relabelling, MTC-affecting transformation, or claim-bearing products shall be included in the initial certification cycle.

9.4 Non-Conformance Management

9.4.1 Site-level non-conformances: Corrective action shall be required at the affected site, with the central function responsible for verifying completion.

9.4.2 Systemic issues (affecting multiple sites): The central function shall implement organization-wide corrective action, with verification carried out at a representative sample of sites.

9.4.3 A critical non-conformance at any individual site may result in suspension of the entire multi-site scope where the issue indicates systemic management system failure.

AUDITOR GUIDANCE	
What to verify:	Central function maintains a complete and current master site list. Internal audit programme covers all sites within the required cycle. Sampling rates comply with 9.3.1-9.3.4 requirements. All sites audited within the three-year rotation.
Documents to review:	Master site list, internal audit schedule and reports, corrective action register, central management review minutes, digital ICS functionality evidence.
What to watch for:	Sites added to the Moreganic scope without central function notification. Internal audit programme that does not cover all sites within the three-year rotation. Systemic non-conformances addressed at site level only without organization-wide corrective action. Central function approving new sites without verifying their readiness (e.g., missing MBAPs, no internal audit).
NC classification:	Minor = One site not yet audited but within the three-year cycle. Major = Internal audit programme consistently missing sites. Critical = Systemic fraudulent activity identified at one site with no central function oversight.

10 Quality System

10.1 Documentation Requirements

10.1.1 All operators under Moreganic scope shall establish and maintain a documented quality system ensuring consistent implementation of this standard, appropriate to the size and complexity of the operation.

10.1.2 The quality system documentation shall include, at a minimum:

- An organisation chart identifying key personnel responsible for CoC compliance, including a designated CoC Manager.
- A process flow chart illustrating the movement of Moreganic material from receiving through processing to dispatch, identifying all critical control points.
- Standard Operating Procedures (SOPs) for all critical control points, including receiving, segregation, production, MTC calculation (where applicable), and labelling.
- A training programme and attendance records for all staff involved in handling Moreganic products or products carrying Moreganic claims.
- A complaints procedure for handling and documenting complaints related to the Moreganic status of products.
- A procedure for annual management review of the CoC system.

10.1.3 The management review required under 10.1.2 shall be conducted at least once per calendar year, with no more than 15 months between consecutive reviews. The review shall be documented and shall address, at a minimum:

(a) a summary of Moreganic material inputs, outputs, and inventory for the review period, including any volume discrepancies identified and their resolution, and cumulative reconciliation status against the 12-month maximum period permitted under Section 4.2.3 and Section 4.3.3;

(b) the status of all non-conformances raised since the previous review, including corrective actions taken and their effectiveness;

(c) any changes in supply chain structure, operational processes, product formulations, key personnel, or applicable legal or regulatory requirements that could affect CoC compliance; and

(d) any other matters relevant to CoC system performance, including recommendations from certification body or internal audits, complaint trends, resource adequacy, and improvement objectives for the coming period.

10.1.4 The management review shall be recorded in a formal document, such as meeting minutes or a review report, that includes the date of review, participants (names and roles), inputs considered, decisions taken, and actions assigned with responsibilities and deadlines. Records shall be retained for a minimum of five (5) years and made available to the certification body upon request.

10.1.5 All quality system documents shall be kept current and shall be available for review at audit.

10.2 External Complaints, Appeals, and Integrity Concerns

10.2.1 Any person or organisation, including but not limited to consumers, competitors, non-governmental organisations, trade partners, and regulatory authorities, may submit a complaint, allegation, or integrity concern relating to an operator under Moreganic scope, a Moreganic claim, or the conduct of a certification body or auditor. Complaints may be submitted to the Moreganic Secretariat via the channels and in the manner described in MR-SYS-CAP-1 (Complaints, Appeals and Integrity Procedure). Anonymous submissions are accepted where sufficient information is provided to allow investigation.

10.2.2 The Moreganic Secretariat shall acknowledge receipt within five working days, triage the case, and where a credible integrity risk exists, may apply interim trademark or claim-use controls and may request targeted audits by the certification body pending investigation. Target resolution is within 30 days for standard cases and 60 days for complex or multi-site cases.

10.2.3 Appeals against certification body decisions (grant, deny, suspend, withdraw, or scope reduction) shall first be submitted to the CB under its own appeals procedure. Where the CB process is exhausted, or where the complaint concerns the CB itself, it may be escalated to the Moreganic Secretariat.

10.2.4 Retaliation against any person who raises a complaint in good faith shall be treated as a major non-conformance. The Moreganic Secretariat shall publish an anonymised summary of complaint and appeal volumes, types, and outcomes at least annually.

10.2.5 The detailed procedure, including case types, intake, triage, investigation, outcomes, confidentiality protections, and Moreganic registry updates, is set out in MR-SYS-CAP-1 (Complaints, Appeals and Integrity Procedure).

AUDITOR GUIDANCE	
What to verify:	Quality system documentation is complete, current, and reflects actual practice. The CoC Manager is identified and has appropriate authority. SOPs exist for all critical control points.
Documents to review:	Organization chart, process flow chart, SOPs, training records, complaints log, management review records.
What to watch for:	SOPs that are outdated or do not match observed practice. Designated CoC Manager with no practical knowledge of the standard. Management review records that are perfunctory or missing.
NC classification:	Minor = One or two SOPs outdated but in practice correctly applied. Major = Core SOP missing (e.g., no segregation or MTC calculation procedure). Critical = Quality system documentation entirely absent or deliberately misleading.

11 Non-Conformance Management

11.1 Classification

11.1.1 The certification body shall issue a Non-Conformance Report (NCR) when an operator is found not to be in compliance with the requirements of this standard. Non-conformances are classified as Minor, Major, or Critical.

Classification	Definition	Example
Minor	An isolated lapse that does not compromise the overall integrity of the CoC system.	Incomplete training record; minor documentation gap.
Major	A systemic failure or significant deviation that could compromise CoC integrity.	Failure to perform quarterly MTC reconciliation; missing traceability documentation for a batch.
Critical	A severe breach that directly compromises the integrity of Moreganic products or claims.	Deliberate mixing of Moreganic and non-Moreganic material; fraudulent use of certificates or labels.

11.2 Corrective Action Timeframes

11.2.1 Upon receiving a Non-Conformance Report (NCR), the operator shall respond within the timeframes below:

Classification	Corrective Action Plan (CAP) Due	Correction Deadline	Consequence of Non-Response
Minor	Within 30 days	Within 90 days	Escalation to Major
Major	Within 30 days	Within 90 days	Suspension of scope
Critical	Immediate suspension	As determined by CB	Withdrawal of scope

11.2.2 Extension Requests

An operator may request in writing a one-time extension to either the CAP submission or correction deadline, provided:

(a) The request is submitted before the original deadline expires;
(b) The operator demonstrates documented progress to date;
(c) The operator provides a credible, detailed plan for completing the remaining actions; and
(d) The extension does not, in the certification body's judgment, compromise the integrity of Moreganic material or the operator's ability to maintain compliance.

The certification body may grant an extension of up to 30 days for a Major NC or 60 days for a Minor NC. Only one extension shall be granted per non-conformance. Extension requests for Critical NCs shall not be permitted.

11.2.3 Follow-Up Verification

For Major non-conformances requiring physical verification (e.g., segregation controls, facility modifications), the certification body shall conduct a follow-up audit or site visit to verify effective implementation. For Major non-conformances that can be verified through documentation (e.g., procedure updates, training records), a desk review shall be sufficient, provided the operator submits clear evidence.

For Minor non-conformances, follow-up verification may be conducted at the next scheduled audit, unless the certification body determines that earlier verification is warranted.

11.2.4 Failure to Address

Failure to address a non-conformance within the specified timeframe (including any approved extension) shall result in:

- **Minor** → Escalation to Major classification
- **Major** → Suspension of the applicable Moreganic scope until the non-conformance is resolved
- **Critical** → Withdrawal of the applicable Moreganic scope

Suspension under this section shall be lifted only after the certification body has verified that the non-conformance has been fully and effectively corrected.

AUDITOR GUIDANCE	
What to verify:	Open NCRs from prior audits have been closed within required timeframes. Corrective actions address root causes, not symptoms only. Escalation history is documented where applicable.
Documents to review:	NCR register; corrective action plans; verification evidence for closed NCRs; escalation records.
What to watch for:	Repeated minor non-conformances in the same area, indicating an unresolved systemic issue. CAPs submitted on time but corrective actions not actually implemented. Absence of root cause analysis.
NC classification:	If NCRs from the prior cycle remain open without justification, re-classify to the next severity level and apply the consequences per 11.2.1.

Annex A - Definitions (Normative)

The following terms and definitions apply for the purposes of this standard.

Term	Definition
Approved Certificate Annex	A document, schedule, or digital annex linked to the Certificate of Conformity and accepted by the certification body, used to list additional certified sites, product groups, SKUs, claim basis, MTC percentages, or other certificate-related details without requiring all information to appear on the face of the Certificate of Conformity.
Approved CoC Traceability Record	A transaction, batch, lot, SKU, or product record generated or maintained in a Moreganic-approved CoC Traceability System, or in an approved interoperable system, that is accepted as evidence for chain-of-custody verification.
Approved Interoperable System	A third-party, operator-managed, or certification-body-managed system accepted by Moreganic and the certification body for specific data handover, provided it meets the relevant integrity, data-export, audit-access, and reconciliation requirements of this Standard.
Batch / Lot	A defined quantity of rubber, latex, latex product, or rubber-derived component processed, handled, or transferred under identifiable conditions and traceable through a unique batch or lot reference.
Bill of Materials (BOM)	A product composition record identifying the components, materials, weights, and relevant inputs used in a product, product group, SKU, or component.
Certificate of Conformity	A document issued by the appointed certification body confirming that an operator, site, product category, product group, or SKU is certified or verified against the applicable Moreganic standard scope. Where the certificate covers claim-bearing SKUs, it shall list or reference the applicable claim basis and MTC percentage for each SKU, product group, or approved certificate annex covered.
Certificate Validity Status	The current status of a certification record as determined by the issuing body or public register, including at minimum: valid, expiring, expired, suspended, withdrawn, or scope-reduced.
Chain of Custody (CoC)	The traceability and control system used to track Moreganic material from verified farm origin through processing, manufacturing, trading, assembly, and final sale.
Claim Basis	The verified basis on which a Moreganic claim is permitted, including the applicable claim tier, MTC percentage where relevant, certified scope, product or component status, and supporting traceability evidence.
Claim-Bearing	Describes any product, component, SKU, product group, artwork, label, marketing material, digital page, or communication that carries or supports a Moreganic claim or use of the Moreganic mark.
Claims Approval Dossier	The operator's controlled internal file or digital record containing the evidence required to support a Moreganic claim. The dossier may be maintained in the approved CoC traceability system or in equivalent auditable records. It includes, as applicable, the Certificate of Conformity or certificate reference, Moreganic Claim Approval Record, Bill of Materials or composition record, MTC calculation evidence, artwork or label version, Moreganic Registry Record link, and relevant traceability records.
Collection Centre	An approved aggregation or storage site that receives rubber from multiple farms, farmer groups, or plantations and is responsible for traceability, segregation, recordkeeping, and premium distribution to farmers where applicable.
Coagulant	A permitted acid or substance used to induce coagulation of natural rubber latex into dry rubber. Moreganic permits food-grade formic acid and acetic acid only, unless otherwise approved under the Moreganic chemical approval procedure and accepted by the certification body. Mineral acids, including sulphuric acid and

	hydrochloric acid, are prohibited unless expressly allowed under a future Moreganic scope extension.
Cup Lump	Field-coagulated natural rubber collected in tapping cups or pails at the tree, typically 40–70% DRC at receipt. Treated as a form of Moreganic rubber where verified under the applicable Moreganic farm-management scope.
Digital Traceability System	A digital platform for tracking Moreganic materials, providing batch or lot tracking, volume reconciliation, data export, and tamper-evident audit trails. Where deployed and approved for the relevant transaction, it may supersede the requirement for physical Transaction Certificates.
DRC (Dry Rubber Content)	The percentage of solid rubber polymer in latex after removal of water and other non-rubber liquid content.
Dry Rubber	Natural rubber in dry form, generally ≥95% DRC after processing. Includes cup lump at receipt or pre-processing stage, ribbed smoked sheet (RSS), air-dried sheet (ADS), crepe, and Technically Specified Rubber (TSR) / block rubber.
Farm Data System	A digital or documented system used to record farm-level data such as farm identity, certified area, origin, harvest records, premium evidence, internal inspections, and farm-management compliance. A Farm Data System may serve as an upstream evidence source but does not replace the Chain of Custody requirements after material enters the Moreganic CoC.
ICS (Internal Control System)	A structured monitoring and support system used by cooperatives, farmer groups, or group certifications to support and monitor compliance by all group members with applicable Moreganic criteria.
Local Operating Procedure (LOP)	A Moreganic country, region, or supply-chain-specific operating document defining local reference price sources, benchmarks, currencies, premium payment cycles, implementation rules, and any approved local adaptations.
MFCS (Moreganic Field and Certification Support)	Embedded certification support teams providing technical assistance to smallholder farmers, farmer groups, collection centres, and other upstream operators, where applicable.
Moreganic Biodiversity Action Plan (MBAP)	A farm-level plan required under MR-R-FMS that sets out mapped actions to protect, restore, and enhance biodiversity on certified farms and plantations.
Moreganic Claim Approval Record	A written or digital approval issued by the Moreganic Secretariat confirming that specific claim text, artwork, label version, QR-linked claim page, and use of the Moreganic mark have been reviewed and authorised for a defined operator, product, SKU, product group, or component. The record may include a unique approval reference number.
Moreganic CoC Traceability System	A digital traceability system approved by Moreganic for recording chain-of-custody transfers, batch or lot identity, volume reconciliation, supporting certificate data, MTC data, claim-supporting records, and Moreganic Registry Records.
Moreganic Registry Record	A digital record maintained or authorised by Moreganic that discloses certified claim information for a registered product, SKU, product group, component, or operator scope, and may include additional approved value-chain, traceability, origin, premium, lifecycle, or product-care information. It may include the applicable Certificate of Conformity status, MTC percentage, claim type, claim approval reference, traceability reference, and public QR-linked claim information where applicable. It does not replace the Certificate of Conformity as the authoritative certification record.
Moreganic Total Content (MTC)	The primary transparency metric of the Moreganic system. A percentage expressing the proportion of verified Moreganic natural rubber, calculated on a DRC basis where applicable, relative to the total weight of the claimed output. For components, this means total component weight. For finished consumer products, this means total finished product weight excluding packaging.
Multi-Certified Product	A product containing components or materials carrying certifications or verified claims under more than one recognised scheme.

Operator	Any legal entity, site, group, trader, processor, manufacturer, assembler, brand owner, retailer, subcontractor, or other organisation operating under, applying for, or referenced within a Moreganic certification, verification, or chain-of-custody scope.
Physical Segregation	A traceability model where Moreganic material is kept physically separate from non-Moreganic material throughout applicable stages of processing, handling, storage, and transfer.
Premium	An additional payment above the applicable local market reference price paid to farmers, farmer groups, or cooperatives for Moreganic rubber, as defined in the applicable Moreganic Farm Management Standard and Local Operating Procedure.
Primary Processor	An entity carrying out primary processing of rubber, such as centrifuging, coagulation, drying, smoking, creping, or TSR/block production, before secondary manufacturing or downstream conversion.
Product Group	A group of products or SKUs with materially similar composition, Moreganic input source, MTC calculation logic, production process, and claim basis, which may be covered together where accepted by the certification body.
QR-Linked Claim Page	A digital page accessed through a QR code or equivalent link that communicates Moreganic claim information for a registered product, product group, SKU, or component and is approved or authorised by Moreganic.
SKU (Stock Keeping Unit)	A specific product identifier used by an operator to distinguish a product by composition, size, configuration, model, label, market, or other commercial or technical characteristics.
Supporting Certificate Data	Structured data in the approved CoC traceability system or approved certificate annex that supports the Certificate of Conformity, including certified scope, product group, SKU, MTC, claim basis, validity status, and relevant traceability references.
Third-Party Certification Record	A structured record within an operator's documentation system or approved CoC traceability system capturing the identity, scope, validity, and evidence reference of a non-Moreganic certification associated with a component, material, or product communicated alongside a Moreganic claim.
Total Finished Product Weight	The complete weight of a finished product as sold to the consumer, including all components such as latex, steel, foams, fabrics, adhesives, and hardware. Packaging is excluded.
Traceability	The ability to identify and trace the history, distribution, location, custody, and application of Moreganic materials throughout the supply chain.
Transaction Certificate (TC)	A document issued or confirmed by the appointed certification body verifying the Moreganic status of a material transfer between operators. Required where no approved CoC traceability record is active for the relevant transaction.

Annex B - Transaction Certificate Template (Normative)

For use when TCs are required (upstream transfers where digital traceability is not active between transacting parties).

MOREGANIC® TRANSACTION CERTIFICATE

TC No.	MG-TC-[YYYYMMDD]-[SEQ]
Issue Date	[Date]
Certification Body	[Name, Logo, Accreditation Number]

SELLER INFORMATION

Company Name	
Address	
Moreganic® registration / verification reference	
Certification Body	

BUYER INFORMATION

Company Name	
Address	

PRODUCT DETAILS

Product Description	
Form	[ ] Field Latex [ ] Centrifuged Latex [ ] Foam Core [ ] Finished Product [ ] Cup Lump [ ] Sheet [ ] TSR [ ] Block Rubber [ ] Other
Quantity	[Number] [Unit: kg / litres / units]
Dry Rubber Content (DRC)	[%] (if applicable)
Batch / Lot Number(s)	
Production Date / Harvest Period	
Moreganic Total Content (MTC)	[% of claimed output weight — if applicable]
Upstream TC or Digital Record Reference	

TRANSACTION VERIFICATION STATEMENT

The seller named above declares, and the certification body verifies, that the material described in this Transaction Certificate has been produced and handled in accordance with the Moreganic® Chain of Custody Standard (MR-R-COC) and the Moreganic® Farm Management Standard (MR-R-FMS), as applicable under the seller's valid Moreganic scope, Transaction Certificate, approved CoC traceability record, or Certificate of Conformity where applicable.

The material originates from farms verified or certified under the Moreganic® Farm Management Standard, as applicable, and has been maintained under the required traceability controls through all stages of the supply chain covered by the issuing certification body's verification.

The certification body issuing this Transaction Certificate has verified the Moreganic status of the material and the chain of custody up to the point of this transaction, based on audit evidence and traceability documentation provided.

This TC is issued based on information provided by the seller and verified by the certification body. It applies only to the specific shipment described herein. Where this shipment is tracked within a Moreganic-approved CoC traceability system, the digital record supersedes this paper certificate for verification purposes.

PREMIUM INFORMATION (Farm-to-Processor transfers only)

Premium Amount	[Currency] [Amount]
Farmer Share	[Amount]
Collection Centre Share	[Amount]
Payment Reference	

AUTHORISED SIGNATURES

Seller Representative			CB Representative		
Name:	Signature:	Date:	Name:	Signature:	Date:

Annex C - Documentation Requirements Summary

The following table summarizes documentation requirements by operator type.

Document / Requirement	Collection Centre	Primary Processor	Manufacturer	Trader	Retailer
Traceability docs (invoices / digital records / TCs)	Yes	Yes	Yes	Yes	Yes
Volume reconciliation	Yes	Yes	Yes	Yes	Yes*
Segregation records where physical segregation applies	Yes	Yes	Yes	n/a	No
Input-output reconciliation records	No	No	Yes	N/A	No
Premium payment evidence	Yes	Yes	No	No	No
Claims Approval Dossier / Moreganic Claim Approval Record, where applicable: Required for any operator that owns, approves, publishes, or controls Moreganic claim-bearing artwork, label text, product pages, QR-linked claim pages, customer documents, or market-facing communications.	Conditional	Conditional	Conditional	Conditional	Conditional
MTC Calculation / Certificate or Registry Disclosure, where applicable: Required for any operator that creates, modifies, transfers, owns, or communicates a Moreganic claim or claim-bearing SKU record.	Conditional	Conditional	Conditional	Conditional	Conditional
Worker grievance mechanism records: Required where the operator employs workers under Moreganic scope, owns the Moreganic claim, controls claim-bearing product communication, or performs activities covered by this Standard.	Conditional	Conditional	Conditional	Conditional	Conditional
Environmental records (wastewater, waste, energy)	Yes	Yes	Yes	No	No

Notes

a) Retailer reconciliation = labelled SKU sales vs. inventory.

b) If claim owner = required where the retailer places the product on the market under its own Moreganic claim or controls the SKU-level consumer claim.

c) Operators are not required to duplicate records where the approved CoC traceability system provides complete, exportable, and auditable evidence.

d) "Input-output reconciliation" = required only where the operator performs Moreganic component manufacturing and such reconciliation is part of the approved control system.

e) "If B2B" = required where trader issues B2B documentation referencing MTC percentage.

Annex D - Internal Transfer Documentation (Normative)

For integrated operations where one legal entity controls multiple stages, internal transfer documentation substitutes for external commercial invoices. This annex aligns with clause 4.1.5.

D.1 Internal Transfer Record Template

MOREGANIC® INTERNAL TRANSFER RECORD

Transfer Record No: ITR-[YYYYMMDD]-[SEQ]

Transfer Date: ____________________________

ORGANIZATION INFORMATION

Legal Entity Name: ____

Moreganic® registration / verification reference: _____________________________

ORIGIN SITE (Sending)

Site Name/Code: ____

Operational Function: [ ] Farm/Estate [ ] Collection [ ] Centrifuging [ ] Manufacturing [ ] Warehouse

DESTINATION SITE (Receiving)

Site Name/Code: ____

Operational Function: [ ] Collection [ ] Centrifuging [ ] Manufacturing [ ] Warehouse

MATERIAL DETAILS

Product Description: _______________________________________

Moreganic Status: [ ] Moreganic [ ] Non-Moreganic [ ] Doubtful Status

Quantity / Weight: _____________ Unit: [ ] kg [ ] litres

DRC (%): ________________ (if applicable)

Batch / Lot Number(s): _____________________________________

Harvest Period / Production Date: _________________________

D.2 Usage Guidelines

D.2.1 When to Use: Internal Transfer Records shall substitute for commercial invoices when material moves between sites under a single legal entity where no commercial sale occurs.

D.2.2 Record Retention: Five years per clause 4.4.4. Records shall be accessible at both sending and receiving sites.

D.2.3 Digital Implementation: Internal Transfer Records may be implemented in ERP systems provided all required fields are captured and export capability for auditor review is available.

Annex E - Moreganic-Approved CoC Traceability Systems: Functional Requirements (Normative)

This annex specifies the functional requirements for a Moreganic-Approved CoC Traceability System under clause 4.1.1 (Pathway A). It is technology-neutral and may include Moreganic-approved platforms, interoperable certification-body systems, or approved data bridges where integrity and auditability are maintained. No specific software vendor or product is prescribed.

E.0 Cost Inclusion

Where Moreganic provides an approved CoC traceability system, access may be included in the applicable programme or certification fee structure. Operators choosing an alternative system bear those costs unless otherwise agreed.

E.1 Core Functional Requirements

A system must demonstrate the following capabilities to receive Moreganic approval. Requirements E.1.1 through E.1.8 apply to all approved CoC traceability systems, subject to the phased implementation provisions in E.2.5. Requirement E.1.9 applies only where the operator or its downstream buyers supply Moreganic material or products to the EU market.

E.1.1 Volume Reconciliation: Automated tracking of Moreganic material inputs, outputs, and documented losses, with balance calculation performed at minimum monthly (or at each reconciliation event). Automated real-time alerts for discrepancies (e.g., outputs exceeding inputs) are required for approved CoC traceability systems; manual discrepancy review with documented follow-up is acceptable for systems in phased implementation (see E.2.5).

E.1.2 Unique Batch/Lot Identification: Ability to assign and track unique identifiers for all Moreganic material throughout the supply chain, linking each batch to the verified farm-origin, farmer-group, collection-point, or upstream verification or certification record accepted at chain handover.

E.1.3 Tamper-Evident Audit Trail: Immutable logs of all data entries, modifications, and deletions with timestamps and user identification. Any change to a record shall leave a traceable audit event that cannot be deleted.

E.1.4 Data Export Capability: Functionality to export complete traceability data in a standard, non-proprietary format (e.g., CSV, JSON) for independent review by the certification body and Moreganic Secretariat, independent of the platform provider.

E.1.5 Integration with Premium Payment Verification: Capability to document and verify premium payment flows from primary processors back to farmers, supporting verification of the premium level and allocation split required under MR-R-FMS and clause 4.5. Premium rules are defined in MR-R-FMS and the applicable LOP. Clause 4.5 defines the CoC documentation and verification requirements for premium evidence.

E.1.6 Status Validation: Automatic validation of supplier verification records against the applicable Moreganic certification or registry status record, with alerts for verification records or certificates that are expiring within 60 days or have been suspended, except where E.2.5(a) phased compliance applies.

E.1.7 MTC Calculation Support: Capability to record Bill of Materials data and perform or support automated MTC percentage calculation per clause 2.5.1 for each product SKU.

E.1.8 Component Manufacturing Support. The system shall be capable of reconciling liquid latex inputs to solid component outputs, applying yield factors, and generating MTC percentages for intermediate components. It shall support digital transfer records, supporting certificate data, or Transaction Certificates where required, carrying forward the component's MTC percentage and verified Moreganic natural rubber latex weight to downstream buyers.

E.1.9 EUDR Compliance Support (Conditional, required for EU-Destination Supply Chains): For operators exporting to the EU, the system shall be capable of storing plot-level geolocation data and generating data packages to support due-diligence statements and deforestation-free verification under EU Regulation 2023/1115. This requirement applies only to supply chains destined for the EU market. Operators serving non-EU markets are not required to maintain EUDR documentation unless voluntarily choosing to do so. Moreganic will issue updated guidance as EUDR implementing regulations evolve.

E.1.10 Regulated-Market Claim Support: Where products carrying a Moreganic claim are placed on markets with enhanced sustainability-claim, product-transparency, deforestation, or digital-product-information requirements, the system shall be capable of generating or exporting the data required to support claim substantiation, registry disclosure, chain-of-custody verification, and downstream customer due-diligence obligations. This may include SKU identity, material composition, MTC percentage, origin evidence, Certificate of Conformity status, claim approval reference where applicable, Moreganic Registry Record link where applicable, and relevant third-party certification records.

E.2 System Approval and Audit

E.2.1 Approval Process. For a digital traceability system to be recognised as a Moreganic-Approved CoC Traceability System under this standard, it must undergo a formal approval process administered by the Moreganic Secretariat, comprising: (a) a technical review of platform architecture, data integrity controls, and security protocols; (b) a functional review confirming all applicable E.1 requirements are met, including any approved phased implementation under E.2.5; (c) a pilot implementation with at least one operator under Moreganic scope; and (d) formal written approval issued by the Moreganic Secretariat, which may include conditions.

E.2.2 Annual System Audit. Any approved CoC traceability system shall be subject to an independent system audit at a frequency determined by risk assessment, with a minimum of once every two years. The Moreganic Secretariat may require annual audits based on risk (e.g., major architectural changes, history of non-conformances, or complaints). The audit shall confirm ongoing compliance with this annex and shall be conducted by a qualified independent party. Results shall be reported to the Moreganic Secretariat within 30 days of completion.

E.2.3 Interoperability. Approved systems must provide a standardised data export function that allows the certification body to access and analyse traceability data independently of the platform provider. The export format shall be non-proprietary (e.g., CSV, JSON) and shall include all data fields necessary to verify compliance with this standard. The system shall not require the certification body to maintain a license or subscription to access exported data.

E.2.4 Revocation. The Moreganic Secretariat reserves the right to revoke approval of a CoC traceability system that fails to maintain the required standards of integrity, security, or functionality. Operators using a system whose approval has been revoked shall revert to Pathway B (Transaction Certificates) within 30 days of revocation notification.

E.2.5 Proportionality and Phased Implementation

The functional requirements in this annex define the requirements for approved Moreganic CoC traceability systems. Moreganic may approve phased implementation where core integrity controls are operational and a documented roadmap exists.

(a) **Phased compliance**. Newly approved systems may implement requirements incrementally, subject to a documented roadmap reviewed annually. Core requirements (E.1.2 unique batch ID, E.1.3 tamper-evident audit trail, E.1.4 data export) shall be operational within six months. Enhanced requirements (E.1.1 automated real-time alerts, E.1.6 automated status validation) may be implemented within a defined transition period approved by Moreganic and reviewed by the certification body, normally not exceeding 18 months.

(b) **Legacy system bridging**. Where an operator's existing ERP or traceability system cannot fully comply, an approved CoC traceability system may provide a data bridge or API connector, provided the combination meets core integrity requirements (E.1.2, E.1.3, E.1.4). Where the legacy system lacks native tamper-evident logging, the bridge shall capture all data changes and create an immutable, time-stamped audit trail independent of the legacy system.

E.3 Fee Calculation and Data Aggregation Support

The approved CoC traceability system shall support fee calculation and reporting where the certification body or another appointed administrator is contracted to perform this function, while maintaining strict data confidentiality.

E.3.1 Commercial Data Capture. The system shall capture sufficient transaction data to enable the certification body to calculate fees owed by each operator under Moreganic scope in accordance with the applicable fee structure.

E.3.2 Aggregation and Anonymisation. The system shall provide the certification body with the capability to generate aggregated, anonymised reports providing aggregated fees for a given period.

E.3.3 Data Firewall. Under no circumstances shall the approved CoC traceability system provide Moreganic (including its employees, board members, or agents) with access to individual partner data. The certification body shall transmit to Moreganic only the aggregated total fee amount collected per period, with no supporting details. This data firewall shall be contractually enforced and auditable.

E.3.4 Confidentiality. The specific fee rates, operator role classifications, and other commercial terms and/or identifiers are confidential and shall not be stored or displayed in any public-facing part of the approved CoC traceability system. The system shall apply the applicable fee logic as configured by the certification body without exposing underlying commercial terms to unauthorised parties.

E.4 Security and Data Governance Requirements

A Moreganic-Approved CoC Traceability System must implement the following minimum safeguards.

E.4.1 Access Control and User Management. The system must enforce role-based access controls. It must be able to: securely identify and authenticate all users; assign user roles (e.g., System Admin, Auditor, Operator – View Only, Operator – Data Entry) with the minimum necessary permissions; and maintain a log of all user access, login attempts, and role changes.

E.4.2 Data Privacy and Confidentiality. The system must protect the confidentiality of operator data. Personal data must be processed in compliance with applicable data protection regulations (e.g., EU GDPR, local equivalents). Commercial data (e.g., transaction volumes, pricing, buyer/seller identities) must be segregated and inaccessible to any party without a legitimate need. Clear data retention and deletion policies must be documented and implemented.

E.4.3 Data Ownership and Rights. The system's terms of use must define data ownership and usage rights. The operator retains ownership of its operational data. The system provider may only use data for purposes necessary to operate the traceability system and generate required compliance reports, and only with the operator's explicit consent. The system provider must not sell or license operator data to third parties without express permission.

E.4.4 System and Operational Security. The system must maintain a documented information security management system. Data must be encrypted in transit (using TLS 1.2 or higher) and at rest. The system must be protected against common cybersecurity threats, including DDoS attacks, malware, and unauthorised network intrusion. Secure, encrypted, geographically redundant backups must be maintained. The system provider must maintain an incident response plan for security breaches or data loss events, with notification protocols for affected operators and the Moreganic Secretariat.

E.4.5 Sub-Processor Management. If the system provider uses third-party sub-processors (e.g., for cloud hosting, data storage, or analytics), it must: maintain a publicly available list of all sub-processors and their functions; execute binding agreements with each sub-processor that impose data protection and security requirements at least as stringent as those in this annex; and notify the Moreganic Secretariat of any material changes to its sub-processor list.

AUDITOR GUIDANCE	
What to verify:	The approved CoC traceability system holds current Moreganic approval. Audit trail is accessible and immutable. Data export function produces complete, structured files. User access controls are appropriately restricted. Fee calculation data aggregation respects the data firewall (E.3). Security controls (E.4) are implemented and documented, including access control logs, encryption, and sub-processor agreements. The system can perform or support MTC calculation per clause 2.5.1.
Documents to review:	Moreganic approval record; system architecture documentation; user access matrix; audit trail sample exports; data export file samples.
What to accept:	Any system architecture (cloud, on-premise, hybrid, API-integrated ERP, mobile field data collection) that meets all applicable E.1 functional requirements, including any approved phased implementation plan under E.2.5, and holds valid Moreganic approval.
What to watch for:	No export capability or export that requires vendor assistance. Data fields editable without audit trail. Excessive user permissions allowing unauthorised record modification. Missing or inadequate security controls (E.4). System not yet approved by Moreganic.
NC classification:	Minor = Documentation gaps or limited export formats. Major = Inadequate data controls, audit trail gaps, or no Moreganic approval.

	Critical = Evidence of data manipulation; system designed to circumvent verification.

Annex F - Chemical and Emission Limit Values (Normative)

This Annex applies to mattresses, toppers, pillows, latex foam cores, and related bedding or interior products carrying Moreganic claims, as follows. For bedding, mattress, pillow, topper, latex foam, furniture, and other indoor-use applications, the indoor-product emission criteria in this Annex apply unless a stricter product-specific requirement is issued by Moreganic or required by law. For medical, industrial, technical, food-contact, child-use, or other specialised applications, additional product-specific standards, legal requirements, or Moreganic scope extensions may apply. The chemical and emission limits in this Annex are based on recognised low-emission and product safety schemes, including eco-INSTITUT® and OEKO-TEX® where applicable, and shall be applied to those product categories unless Moreganic approves an equivalent recognised standard.

For bedding, mattress, pillow, topper, and latex foam applications, Moreganic accepts valid eco-INSTITUT®, OEKO-TEX® Standard 100 where applicable, or equivalent recognised certification as evidence of product-safety compliance, provided the certification is valid, in-scope, and covers the relevant product category.

Additional product-specific annexes for gloves, condoms, toys, shoe soles, technical rubber goods, adhesives, and other categories are under development. Operators seeking verification / certification, as applicable, for these categories before publication shall contact Moreganic at info@moreganic.com for interim requirements and scope interpretation.

The limits in this Annex apply to products placed on the market in jurisdictions without conflicting mandatory safety regulations. For products subject to local requirements mandating specific substances, Section 2.6.6 shall apply.

F.1 Polymer and Filler Composition

Parameter	Limit
Polymer portion (relative to total sample)	≥ 95%
Ash portion (including zinc oxide)	≤ 5%
Filler portion	≤ 5%
Moreganic natural latex portion (relative to polymer)	100%
Synthetic latex portion	0%

F.2 Emission Test Parameters

Tests shall be conducted after 7 days (for TVOC) and after 2 days (for carcinogens) of chamber loading per DIN EN ISO 16000-9/-11.

Parameter	Limit Value
Total Volatile Organic Compounds (TVOC)	≤ 500 µg/m³
Carcinogenic, Mutagenic, or Reprotoxic substances (Category 1A/1B per CLP)	≤ 10 µg/m³

F.3 Substance-Specific Limits

The following substance-specific limits are aligned with OEKO-TEX®. Parameters shall be tested according to recognised methods (e.g., DIN EN ISO, §64 LFGB, or equivalent). Where OEKO-TEX® updates its limit values, this Annex shall be reviewed accordingly.

Test Parameter	Limit Value

pH	4.5 – 7.5
Formaldehyde	≤ 16 mg/kg
Arsenic (As)	≤ 0.2 mg/kg
Lead (Pb)	≤ 0.2 mg/kg
Cadmium (Cd)	≤ 0.1 mg/kg
Chromium (Cr)	≤ 1.0 mg/kg
Cobalt (Co)	≤ 1.0 mg/kg
Copper (Cu)	≤ 25 mg/kg
Nickel (Ni)	≤ 0.5 mg/kg
Mercury (Hg)	≤ 0.02 mg/kg
Antimony (Sb)	≤ 30 mg/kg
Lead (Pb) total	≤ 90 mg/kg
Cadmium (Cd) total	≤ 40 mg/kg
PCP/TeCP	≤ 0.05 mg/kg
o-Phenylphenol (OPP)	≤ 10 mg/kg
Pesticides (total)	≤ 20 mg/kg
Arylamines (carcinogenic)	≤ 50 mg/kg
Allergenic Disperse Dyes	≤ 1 mg/kg
Chlorinated Benzenes/Toluenes (total)	≤ 1 mg/kg
PFOS	≤ 0.1 $\mu g/m^2$
Phthalates (each: DINP, DNOP, DIDP, DEHP, BBP, DBP, DIBP, DIHP, DHNUP, DHP, DMEP, DPP)	≤ 0.1 wt%
NMP/DMAc/DMF	≤ 0.1 wt%
DMFu (Dimethylfumarate)	≤ 0.1 mg/kg
OP/NP (Octylphenol/Nonylphenol)	≤ 50 mg/kg
AP/APEO (Alkylphenol ethoxylates) sum	≤ 500 mg/kg
Benzo(a)pyrene	≤ 0.5 mg/kg
Total PAH (16 EPA)	≤ 5 mg/kg
DBT (Dibutyltin)	≤ 1.0 mg/kg
TBT (Tributyltin)	≤ 0.5 mg/kg
TPhT (Triphenyltin)	≤ 0.5 mg/kg
DOT (Dioctyltin)	≤ 1.0 mg/kg
Nitrosamines	< 0.3 $\mu g/m^3$ after 2 days
Carbon Disulfide	< 50 $\mu g/m^3$ after 2 days
Colourfastness – Water	≥ 3
Colourfastness – Perspiration (acid/alkaline)	3–4
Colourfastness – Dry rubbing	≥ 4

Colourfastness – Saliva and perspiration	Fast

The table above lists parameters of particular relevance to natural rubber latex products. For any substance or parameter not explicitly listed in this table, the limit values of OEKO-TEX® Standard 100, Annex 4, Product Class II (direct skin contact) shall apply. In the event of conflict between this table and OEKO-TEX® Standard 100, the stricter limit shall prevail.

F.4 Compliance Demonstration

F.4.1 Compliance shall be demonstrated through test reports from an ISO/IEC 17025 accredited laboratory.

F.4.2 Testing frequency: at initial verification / certification, as applicable, and whenever the formulation changes. For continuous production with no formulation changes, testing shall be repeated at minimum every three (3) years. The certification body may require more frequent testing based on risk assessment, including but not limited to: changes in supplier, history of non-conformances, or market-specific regulatory requirements.

F.4.3 For products that already carry a current OEKO-TEX® and/or eco-INSTITUT® label, or accredited equivalent covering all parameters in this annex, that certification shall be accepted as evidence of compliance with Annex F, provided it remains valid and in-scope.

Annex G - Claims and Traceability Decision Guide

This annex provides a simple operator-facing decision path for determining which Moreganic traceability and claim controls apply.

1. Is the rubber component verified Moreganic? If no, this Standard does not apply to that material and no Moreganic claim may be made. If yes, continue.

2. Is the MTC calculated and certified? If no, calculate the MTC per clause 2.5.1 and record it in the Certificate of Conformity or approved certificate annex before any claim is made. If yes, continue.

3. Is the claim B2B or consumer-facing? Apply the approved claim wording under clause 2.5.3 for the applicable audience, supported by the certified MTC disclosure.

4. Does the wording clearly refer only to the verified rubber or latex content? If no, revise the wording. Claims shall not imply that non-Moreganic components are certified by Moreganic.

5. Does the Registry Record or QR-linked page match the certificate? If no, correct the disclosure. The Certificate of Conformity or approved certificate annex prevails until the Registry Record is corrected.

Annex H - MTC Worked Example

This annex illustrates how Moreganic Total Content (MTC) is calculated and how the result supports the applicable Moreganic claim. Each example shows the input weights, the verified Moreganic rubber numerator, the total product denominator, the resulting MTC percentage, the certificate and digital SKU record entries, and the permitted claim wording. The formula (Section 2.5.1) is:

MTC (%) = [Weight of verified Moreganic natural rubber latex (kg) ÷ Total weight of the claimed output (kg)] × 100

Example 1. Latex Foam Core (Manufacturer)

A manufacturer receives Moreganic concentrated natural rubber latex and produces a foam core through the Dunlop process. The Bill of Materials for one mattress-sized core is:

Component	Weight (kg)	Moreganic?
Natural rubber latex solids	17.1	Yes
Vulcanisation agents (sulphur, zinc oxide, accelerators)	0.9	No

Finished foam core	**18.0**	

MTC = 17.1 ÷ 18.0 × 100 = 95%

Certified MTC = 95%. MTC recorded in the Certificate of Conformity and digital SKU record. Permitted claim wording: “Moreganic® Natural Latex Core” or other Moreganic-approved equivalent wording. The MTC is calculated, recorded, and disclosed so the buyer can verify the Moreganic natural rubber latex weight contained in the component and use that verified input weight in its own SKU-level MTC calculation.

The manufacturer documents the SKU MTC in its Bill of Materials and batch records. Where an approved CoC traceability system (Annex E) is in use, MTC is recorded and retained per SKU at point of production and carried downstream through the relevant digital transfer record, Certificate of Conformity reference, or Transaction Certificate, where required. The certification body verifies the calculation during audit, drawing on digital traceability data exports where available, and records or confirms the MTC in the Certificate of Conformity or approved certificate annex, based on the approved CoC traceability record where available. The verified Moreganic natural rubber latex weight carries forward as input evidence when the core is sold to a downstream assembler.

Example 2. Assembled Mattress (Assembler)

An assembler purchases the foam core from Example 1 and combines it with non-latex components to produce a finished mattress:

Component	Weight (kg)	Moreganic NRL (kg)
Latex foam core (from Example 1)	18.0	17.1
Pocket spring unit	8.0	0
Textile cover (organic cotton)	4.0	0
Finished mattress	**30.0**	**17.1**

MTC = 17.1 ÷ 30.0 × 100 = 57%

Certified MTC = 57%. MTC recorded in Certificate of Conformity and digital SKU record. Permitted claim wording: “Contains Moreganic® Natural Latex” or other Moreganic-approved equivalent wording.

Illustrative Example Finished Mattress MTC

The Moreganic natural latex core is traceable to verified Moreganic farm origin. All other components are non-Moreganic, included in the total finished product weight, and excluded from the MTC numerator. Each registered SKU carrying a Moreganic claim must have a calculated MTC.

Figure 1 Illustrative finished mattress structure. The Moreganic natural latex core is the only Moreganic component. All layers are included in the total finished product weight, while only the verified Moreganic natural rubber latex enters the MTC numerator.

The assembler documents MTC 57% in its Bill of Materials. The CoC traceability system records the finished-product MTC per SKU and links it to the incoming Moreganic component record. The certification body verifies the calculation during audit and records or confirms the MTC in the Certificate of Conformity or approved certificate annex. The percentage may be disclosed in the Moreganic Registry Record and in digital or marketing materials where it matches the Certificate of Conformity or approved certificate annex. The MTC is not required on the physical retail label in Version 1.0. Where voluntarily displayed, it must match the Certificate of Conformity or approved certificate annex for the registered SKU.

Example 3. Graphite-Infused Latex Foam Core (Component) and Finished Topper

A component manufacturer produces a latex foam core with embedded graphite fire retardant or other approved additive to comply with mandatory local furniture regulations or another approved requirement under Section 2.6.6. The Bill of Materials is:

Component	Weight (kg)	Moreganic NRL (kg)
Moreganic natural rubber latex solids	8.0	8.0
Vulcanisation agents	0.5	0
Graphite fire retardant	8.5	0
Finished core	**17.0**	**8.0**

MTC = 8.0 ÷ 17.0 × 100 = 47%

If sold as a B2B component to a mattress assembler:

- 100% of the natural rubber polymer fraction is verified Moreganic.
- The manufacturer may use the approved claim wording “Moreganic® Natural Latex Core”.

The MTC of 47% is recorded in the Certificate of Conformity and disclosed to the buyer, but does not prevent use of the approved component claim wording at this B2B component level.

If the same core is sold directly to consumers as a finished topper:

It is now a finished consumer product.

Certified MTC = 47%. MTC recorded in Certificate of Conformity and digital SKU record. Permitted claim wording: “Contains Moreganic® Natural Latex” or other Moreganic-approved equivalent wording.

The actual MTC of 47% may be disclosed via the Moreganic Registry Record, which shall reflect the certified MTC and claim basis.

Key Points

- Only the weight of verified Moreganic natural rubber latex enters the MTC numerator. Vulcanisation chemicals, fillers, graphite, flame retardants, and non-latex components are excluded even where they are physically inseparable from the latex compound.
- The denominator is the total weight of the output being claimed: for components, the component weight; for finished consumer products, the total finished product weight as sold to the consumer.
- For B2B commodities and intermediate components, approved component claim wording is permitted where 100% of the natural rubber polymer fraction is verified Moreganic. There is no fixed MTC threshold at this B2B component level, provided MTC is calculated, recorded, and disclosed.
- For finished consumer products, the certified MTC is recorded in the Certificate of Conformity and digital SKU record, and the permitted claim wording is “Contains Moreganic® Natural Latex” or other Moreganic-approved equivalent wording.
- Each operator calculates MTC for its own output. A downstream operator may use the verified Moreganic natural rubber latex weight from an upstream Certificate of Conformity, Transaction Certificate, or approved CoC traceability record, but must recalculate MTC against its own component or finished SKU weight.
- Where an approved CoC traceability system (Annex E) is in use, MTC and verified Moreganic natural rubber latex weight are recorded at point of production and carried through the chain as supporting evidence under E.1.7 and E.1.8. The system record serves as primary audit evidence; the certification body verifies against it rather than relying solely on paper-based BOM reconciliation. The operator remains responsible for the accuracy of input data.

Annex I - Dry-Rubber Primary Processing Requirements (Normative)

This Annex establishes the requirements applicable to primary processors of natural rubber in dry form (coagulation, drying, smoking, TSR/block production, granulation). It complements §2.2 (Centrifuged Latex Requirements) and applies where Moreganic cup lump, field latex destined for coagulation, or other Moreganic dry-rubber inputs are processed. Together with §2.2 it closes the one-standard coverage of both liquid and dry forms.

I.1 Scope of Moreganic Dry-Rubber Primary Processing

I.1.1 Only rubber originating from Moreganic farms shall be processed as Moreganic material in Moreganic-designated runs or lines.

I.1.2 Moreganic and non-Moreganic dry-rubber inputs and outputs shall be physically or time-segregated with documented clean-down (sweep, wash, visual inspection) between status changes. Segregation may be achieved by dedicated bays, labelled big-bags, or time-sequenced processing runs.

I.2 Batch Quality Parameters

I.2.1 For each batch, the following parameters shall be verified and recorded using ISO 2000-series methods or equivalent: DRC; dirt content; ash; volatile matter; nitrogen (protein); Po (Wallace plasticity); and PRI where specified by buyer or destination market. Test frequency aligned with §2.1.1.

I.2.2 Bin, bay, or pallet identification shall link each Moreganic batch to its farm-origin records through the approved CoC traceability system or Transaction Certificate.

I.3 Coagulants

I.3.1 Only food-grade formic acid and acetic acid are permitted as coagulants. Mineral acids (sulphuric, hydrochloric) and any substance not listed in FMS Annex H (as extended for coagulants) are prohibited.

I.3.2 Coagulant type, concentration, and dosage shall be logged per batch. Certificates of analysis for the coagulant source shall be retained for the record-retention period set out in §4.4.

I.4 Drying and Smoking

I.4.1 Drying method (air-dried, smoke-cured, oven-dried) shall be recorded for each batch. Smoke-cured material shall be accompanied by a fuel-source declaration. Approved fuels: rubberwood, coconut husk, and other clean biomass. Prohibited fuels: treated timber, waste plastic, or any fuel likely to deposit polycyclic aromatic hydrocarbons (PAH) on the rubber.

I.5 Reconciliation and Loss Accounting

I.5.1 Dry-rubber output (kg, ≥95% DRC) shall not exceed Moreganic liquid-latex or cup-lump input (kg DRC basis) adjusted for moisture loss. Documented moisture correction factors are acceptable. Quarterly reconciliation applies per §4.2.3; cumulative period not exceeding twelve (12) months.

I.6 Audit Evidence

I.6.1 Records expected at audit: farm-origin verification records, certificates, or digital-system receipts; batch quality logs (I.2.1); coagulant log (I.3.2); drying/smoking log (I.4.1); bin/bay/pallet labelling evidence; clean-down records; reconciliation reports (I.5.1); and premium payment evidence per §4.4.2 where the operator is the farm-to-primary-processor link.

I.6.2 Non-conformance classification follows §11 of this Standard. Use of non-Moreganic-farm inputs on a Moreganic-designated dry-rubber line or run, or use of a prohibited coagulant, shall be treated as Critical.

Closing Note

This Version 1.0 Standard is the first Moreganic® Chain of Custody Standard (MR-R-COC) for natural rubber and is designed to operate together with the Moreganic® Rubber Farm Management Standard (MR-R-FMS). It is intended to support practical implementation, independent verification, transparent claims, and continuous improvement.

Moreganic is a responsible agroforestry, traceability, premium, and product-claim verification system for natural rubber supply chains. Neither MR-R-FMS nor MR-R-COC confers organic certification status for natural rubber. Organic product claims require separate certification under the applicable organic scheme.

Where a product carries both Moreganic and organic-related claims, each claim shall be supported by the relevant scheme documentation and shall not be presented as interchangeable.

Moreganic is strengthening independent governance safeguards, including separation between scheme governance, product trading, and independent verification.

Moreganic welcomes technical comments, implementation feedback, and stakeholder challenge. The procedure for submitting comments and change requests is published on the Moreganic website. Feedback will be reviewed as part of the formal revision process and may inform future updates, product-specific annexes, regional guidance, or additional Moreganic pathways.