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1. General

1.1. Purpose:

1.1.1. This procedure covers the GOTS Scope 1, 2, and 3 certification processes from inception to the issuance of the scope to the client. The procedure covers all personnel engaged in certification activities.

1.2. Scope:

1.1.1. Standard: Global Organic Textile Standard (GOTS) V7.0

1.1.2. Scheme: GOTS Approval Procedure and Requirements for Certification Bodies v3.0

1.1.3. GOTS Scopes:

Scope 1 - Certification of mechanical textile processing and manufacturing operations and their products

Scope 2 - Certification of wet processing and finishing operations and their products

Scope 3 - Certification of trading operations and related products

1.1.4. Prerequisites: All personnel engaged in the certification process must have completed their required training in the activity they are designated to undertake.

1.3. Definitions:

1.3.1. On-Site Audit. The audit is conducted by a qualified auditor at the Client site or sites.

1.3.2. Remote Audit. A remote audit is conducted solely using ICT. No on-site verification/evaluation is necessary.

1.3.3. Surveillance Audits. Audits are conducted in the direction of the Standard Support Managers on 2% of audits that have been undertaken in the current calendar year.

2. Roles and Responsibilities:

Roles	Responsibilities
Client Service (CS)	Initial contact with the clients to help answer certification/audit-related inquiries; Provide general information on the certification process and further details on the application procedures. Check-in inquiries and follow-up. Receive applications and review or provide them to the Certifier for application review.

	Send out approved Quotes and Agreements. Follow up on the documentation. Schedules the audit in coordination with the Client and the Auditor after confirming the completeness of the application review and agreement. Confirm the GOTS Risk Assessment, Chemical Declaration, and GOTS Chemical Assessment forms are on file in OS and the GOTS specialist has given clearance for the audit to proceed based on the submission of the forms. Ensure the data files pursuant to audit certifications are maintained and updated in a timely and legible manner. And to ensure the files are clearly labeled as to what the file refers to within the audit.
Certifier	Review and approval of Applications, Certification Agreements, and Quotes. Initial review of client inquiries and all technical matters relating to contract review and reply to the clients in consultation with the Client Service Team. Undertaking Evaluation Review. Preparation of the certification documentation. Issuance of the certification documentation.
Auditor	All relevant stages of the evaluation, including documentation review, onsite evaluation, and sample collection, if required. Inform management of any conflict of interest. Preparation of the audit plan. Perform evaluation according to the chosen scheme / Standard and following the audit plan. Prepare the required evaluation summary and report for evaluation review. Ensure the data files pursuant to audit certifications are maintained and updated in a timely and legible manner. And to ensure the files are clearly labeled as to what the file refers to within the audit.
Regional Audits and Certifications Manager (Audit Manager)	Assigning the auditor to the audit. (The Audit Manager can authorize the Client Service team to take this responsibility) Periodic surveillance planning and preparation - Assigning qualified auditors for surveillance evaluations.

	Ensure the data files pursuant to audit certifications are maintained and updated in a timely and legible manner. And to ensure the files are clearly labeled as to what the file refers to within the audit.
GOTS Specialist	Review Chemical declaration/assessment. Review Risk Assessment and evaluate the risk level. Making sampling requests for high-risk clients is needed.

3. Procedure:

3.1. Certification Application.

3.1.1. Inquiry Check-in

The audit inquiry shall be initiated in the OS system, and all relevant client data will be input.

The Audit Inquiry serves a dual purpose of allowing the Client Service team to undertake follow-up and giving all the base information and history to the Client Service team to allow the progress can be tracked in the system.

3.1.2. Application Form

- **New Engagement**

  Once engagement has been secured, the Client Service sends the Audit Application form IDFLAS-FF-GEN-4100-Multi Standard Application Form.docx to the client or advises the client they can obtain the application form from the IDFL website.

  The objective of the application is to understand a client's certification requirements. This includes understanding the type of organization and its products to be evaluated, the applicability of relevant directives and appropriate harmonized standards, the location of the activity to be evaluated, etc.ni

  The client is required to complete the application by filling in the needed information accurately and returning the copies to the IDFL Client Service Team with any attending documents for review.

  The Client Service team and, or the Audit Manager will review the application and ensure IDFL has all the necessary information to proceed with the application.

  Should the returned documents be incomplete, the Client Service team will contact the client to correct the information and resubmit.

  Only when all documents are reviewed and accepted by the Client Service team can certification proceed.

- **Recertification (Renewal)**

120 days before the expiration of the valid certification, the IDFL system will send an automated reminder email to see if the organization and related sites/units are interested in re-certification.

Upon confirmation of renewal, the Client Service team will check with the Client to see if any changes will be made to the scope of certification.

❖ **Confirmation Letter (Renewal)**

Starting Jan 20, 2025, the Client Service team should generate the "Confirmation Letter" from the OS system and send it to the client. The client shall review and confirm the scope and information listed on the "Confirmation Letter" is applied to their renewal certification and send back the signed copy. If there are any changes to the scope of renewal certification, the client shall specify the changes in the related field of the "Confirmation Letter." This signed "Confirmation Letter" shall be uploaded as the Audit supporting document for record keeping.

If there are any changes as below, the client shall fill out the new Application Form instead of the Confirmation Letter:

- Change of the Company Address (Main facility/SC Holder)
- Addition of new process category with physical procession excluding "PR0048 & PR0031 Warehousing".
- Addition of a new facility

After the new application or the Confirmation Letter is collected, the audit can proceed with the Application Review.

3.1.3. Application Review

- **Checklist**

On receipt of the completed application or the confirmation letter, the Certifier or the Client Service will undertake an Application Review.

Providing all information that complies with the checklist, the Certifier or Client Service team will update the Audit inquiry in the OS system or create an IDFL work order in the OS system.

❖ Each question on the checklist shall be completed, including the IDFL due diligence process (background check) of each applicant confirming their legal compliance history and ownership.

❖ Starting Jan 20, 2025, the Application Risk Assessment (IDFLAS-FF-GEN-4108-Risk Assessment Form) shall be done in the application review stage for each facility.

- According to this Application Risk Assessment, the risk level of each facility will be determined and be input under the Supply Chain Company Tab.
- The eligibility of the remote evaluation will also be determined based on the result of this Application Risk Assessment.

3.1.4. Agreement

The Client Service Team will forward a legal agreement, including a quotation *(these are generated by the OS system depending on the scope)* and confirmation to the client by email for approval and acceptance, pursuant to IDFLAS-PF-GOTS-4208 Sending & Receiving Agreement.docx

The agreement details all legal requirements, the scope of work, and costs, as well as both audit and travel expenses for conducting the audit. (Travel costs are estimated and confirmed on completion of the audit. Audit cost and time taken are pulled from the current audit cost master file in OS)

- If the application is incomplete, the Client will be notified and requested to amend and resubmit.
- If the Client fails to complete the replacement, IDFL will close the inquiry and file the application.
- The audit can be planned only after receipt of the Client's signed agreement; the client's signature on the agreement indicates their agreement to comply with standard terms and conditions and rules of certification.

On receipt of the signed agreement, the Client Service team updates the OS work order with all relevant files in the files tab using the standard naming convention. Change the status to Active.

The Client Service advises the Client of the IDFL Portal access codes and follows up with the Client in preparing the pre-audit documentation in the OS audit file.

3.1.5. Amendments

Any amendments required to the agreement after it has been accepted by either the client or the Client Service team shall be reviewed and agreed to by both parties.

All documentation is amended to include the agreed amendments and forwarded for signature by the Client.

On receipt of the signed amended agreement, the Client Service team updates the OS files accordingly.

3.1.6. Application Denied

When IDFL declines an application for certification after the application review, the reasons for declining an application shall be documented in the OS system.

The OS system status will be changed to Cancelled.

The Client will be notified of the denial and the reasons for the denial.

3.2. Evaluation

3.2.1. Evaluation Step 1: Document Review

- **Pre-audit Documentation** shall be submitted and completed by the Client for all the entities that applied for audits. The client should upload the pre-audit documentation to the IDFL Online Services based on the instructions. Both the documentation checklist and system plan need to be completed properly.

  ❖ **GOTS Risk and Testing Assessment**

  - IDFLAS-FF-GOTS-4209 Risk and Testing Assessment EN protected v2.0.xlsx shall be used to gather risk information on the Client's processes and determine the need for sampling/testing in the pre-audit phase. This same assessment form shall also be used to gather test report information on testing completed by the Client.
  - This GOTS Risk and Testing Assessment should be uploaded by the Client to the Pre-Audit Documentation online.
  - This GOTS Risk and Testing Assessment shall be provided to a GOTS Specialist for review. Given the results of the assessment, the GOTS Specialist shall determine the following:
    - **Sampling.** Based on the risk assessment of the organization and their specific processes, a risk score shall be provided. For any "High Risk" conditions, sampling and testing (including testing methods) shall be determined by the GOTS Specialist. For reference, GOTS provides guidance on suggested test parameters – see Appendix I.
      - ➢ When sampling is required, a sampling plan shall be prepared (IDFLAS-FF-GOTS-4210 GOTS Sampling Plan and Record -Client.docx) and the Client shall be informed by written confirmation (e.g. audit plan, email) that sampling will take place.
      - ➢ When testing is completed, test results shall be reviewed by the GOTS Specialist and reported to the auditor to be included in the evaluation report. Any non-compliance shall be recorded and handled in accordance with this Audit Certification Procedure Manual.
    - **Testing Compliance**. The GOTS specialist shall conduct a review of the Client's testing information and gather evidence to ensure the following:
      - ➢ Testing Laboratory IDFLAS-AP-GOTS-4201 List of Approved Laboratories.docx meets the qualifications of ISO/IEC 17025 and its scope of accreditation contains the test methods required by the GOTS standard.
      - ➢ Test results comply with GOT requirements for Prohibited and Restricted Inputs.

        Note: Testing compliance may not be necessary for initial certifications where organic production has not started.
      - ➢ Results of the review shall be reported to the auditor to be included in the evaluation report. Any non-compliances shall be recorded and handled in accordance with this Audit Certification Procedure Manual.

- **GOTS Chemical Assessment**
  - Chemical inputs used in the processing stages shall be provided by the Client using the GOTS Chemical Assessment Form (IDFLAS-FF-GOTS-4208 GOTS Chemical Assessment Form EN protected.xlsx) and uploaded to the Pre-Audit Documentation.
  - The chemical inputs and machine oil heavy metal test report shall be provided to GOTS Specialist for verification. The GOTS Specialist shall determine the compliance of Chemical Inputs on the GOTS Assessment Form (as provided by the client) against the list of approved inputs provided by GOTS – found here: https://global-standard.org/find-suppliers-shops-and-inputs/approved-chemical-inputs.
  - Chemical inputs found in non-compliance with the approved inputs provided by GOTS shall be reported to the auditor, recorded and handled in accordance with this Audit Certification Procedure Manual.

- **Documentation Review** shall be done by the Auditor before the on-site evaluation:
  - Reviews the pre-audit documentation uploaded to the OS system by the client.
  - Identifies specific requirements and needs to be verified based on the study of the relevant national / international standard, against certification.
  - Identifies specific requirements and needs to be verified based on the study of the relevant EU directives, against certification.
  - Applicable legal requirements (Country specific, if country specific requirements are not there, then follow international legal requirements) related to the certification,
  - Health and safety requirements considering its intended applications.
  - The auditor will verify all necessary documents, in the Pre-Audit Check List in the OS system, and additional information (if needed). If the information is incomplete or needs to be supplemented, the Client will be notified to make the necessary corrections within a specified time.

3.2.2. Evaluation Step 2: Audit Preparation / Audit Plan

After documentation review, IDFL auditor will prepare for the onsite audit (or remote audit if applicable) and create an audit plan IDFLAS-FF-GEN-4104-UNI EN-Audit Plan. (Due to local government regulation, the China team shall use a separate version of the audit plan IDFLAS-FF-GEN-4104-XS(CN)-Audit Plan)

The audit plan shall be created by referring to the IDFLAS-PPT-GEN-4100-OS Audit Training (4) (Audit Plan)

- **Man-day Calculation**

For the calculation of GOTS audit man-days, the following should be considered:

- Documentation review, risk assessment, and stake holder engagement (if necessary).
- Travel time

- ❖ Evaluation time (minimum).
  - (a) A set minimum time per site, based on the type of operation:
    - Traders: 2 hours
    - Warehousing: 3 hours
    - Mechanical/Manufacturing process: 4hours
    - Chemical/Wet Process: 5 hours
    - Subcontractors: As above, based on the type of activity
  - (b) A minimum time for worker interviews related to GOTS Social Criteria based on the table in Appendix II. This is required for all sites except for traders having no workers in addition to the time specified in(a).

- Unannounced visits may be planned, in case of (a)investigations on a residue case or for any other reasons, and (b) seasonal business (Example- Ginning) and related specific challenges and high-risk situation for compliance with the minimum social criteria in the ginning sector.
- **Remote:** if the eligibility of the remote evaluation has been approved in the application review, the auditor shall conduct a feasibility and risk assessment prior to the evaluation. This Feasibility & Risk Assessment requires contacting the client and determining the following:

  Feasibility & Risk Assessment

  - Does the auditee agree to a remote audit?
  - Does the client have a preference to the video conferencing software?
  - What video conferencing system (VCS) is available (i.e. ZOOM**, Skype, Microsoft Teams, Google Meet, etc.)?
  - Does the VCS ensure confidentiality, Security and Data Protection (CSDP)?
  - Can the client provide a stable internet connection, access to locations, and sufficient equipment to conduct evaluation activities remotely/virtually?
  - Can the client provide full remote access to tour relevant operations processes/activities in each facility within the scope?
  - Can the client ensure participation by all responsible personnel?
  - Can the client provide digital documentation and records?

  The results of the feasibility and risk assessment should be reported to the Audit Manager for final confirmation. If the Audit Manager determines that the remote evaluation is not feasible or high risk, then approval for the remote evaluation shall be revoked and other options for evaluation (or other exemptions) shall be reconsidered.

  The remote evaluation shall be conducted by following the same coverage requirements listed in the section below “Conducting the Audit”.

3.2.3. Evaluation Step 3: Conducting the Audit

- **Site Evaluation Report:** A standard-specific site evaluation form (IDFLAS-FF-GEN-4104 Multi-Standard Site Evaluation Form) is used during the site evaluation (site visit) to ensure all necessary requirements are evaluated.

- **Opening Meeting:** The auditor will conduct an opening meeting, prior to the audit commencement, outlining the audit's objectives and timeframe with the Client's representatives, including those who will be escorting the Auditor during evaluation. The auditor completes the opening meeting form (IDFLAS-FF-GEN-4105-UNI(EN) Opening Closing Meeting Form) and has the Client representatives sign before proceeding with the evaluation. (Due to local government regulation, the China team shall use the separate opening meeting form IDFLAS-FF-GEN-4105-XS(CN) Opening Meeting Form)

- **Assessment:** During evaluation, all relevant certification procedures and inspection protocols applicable to the organization are carried out according to the Standard / Scheme requirements (see additional appendices below) to verify compliance. The on-site evaluation protocol shall at the very minimum undertake the following (as applicable to the organization under evaluation):

    - 1) Assessment of the processing system by means of visits to processing and storage units (which may also include visits to non-certified areas if there is a reason for doing so).

    - 2) Review of records and accounts in order to verify the flow of goods (inputs/output volume reconciliation and traceability). Traceability checks and volume reconciliation checks shall include as applicable, transport documents and financial records.

    - 3) Review of records related to input materials used in GOTS production. Such checks shall include, as applicable, transaction certificates, invoice and delivery documents, transport documents and financial records.

    - 4) Identification of areas of risk to product integrity.

    - 5) Audit of the wastewater, effluent treatment plant, if any (pre-) treatment of wet processors.

    - 6) Verification of the operator's risk assessment of contamination and residue testing policy including sample drawing for residue testing either as random sampling or in case of suspicion of contamination or non-compliance.

    - 7) Verification of adherence to the defined minimum social criteria. In particular the audit protocol shall include: (1) audit of processing and storage units, toilet facilities, rest areas and other sites the company with access for workers; (2)Interview with management and confidential interviews with workers and worker's representatives; (3) Review of personnel files, such as a list of workers employed, workers' contracts, pay rolls, shift and working time protocols, age verification, social insurance documents

    - 8) Verification that changes to the standards and related requirements have been effectively implemented

- 9) Verification that corrective actions have been taken.

In accordance with the GOTS scheme requirement, IDFL shall consider procedure adaptations to address high risk situations specific to GOTS certifications, as below:

- 1) Parallel processing of GOTS certified and non-certified products: In order to prevent co-mingling or contamination of organic products with other products that do not meet the standards, IDFL shall verify whether handling and documentation regarding (wet-)processing, storage and sales is well managed and makes clear distinctions between certified and non-certified products. In cases where products are not visibly distinguishable, specified measures should be applied by the organization to reduce risk.

- 2) Where a certified entity was certified also by other Certification Bodies for a standard that shares the same scope (e.g. TE Organic Content Standard(OCS)), IDFL shall seek information exchange with the other Certification Bodies involved to prevent misuse of certificates.

- **Sample Collection**

  - When sampling is required, samples shall be taken by the auditor during the evaluation process. The sampling procedures and methods are outlined in IDFLAS-PF-GOTS-4209-Audit Sampling Work Instruction.docx

  - The auditor should draw samples according to the sampling plan IDFLAS-FF-GOTS-4210 GOTS Sampling Plan and Record -Client.docx,

    Special Situations: India Cotton Ginning
    Ginning facilities in India are considered high risk regardless of the risk assessment. In this case, sampling / testing for raw cotton and lint cotton will always be necessary and must be collected during production – even for initial certification.

- **Observation & Report**: The Auditor records all the observations in the site evaluation form for drawing the conclusion of the product certification. The auditor identifies the observations (opportunities for improvement) as well as non–conformity with respect to the relevant requirements at the end of evaluation, if any.

  During the audit, the auditor is to periodically communicate the progress of the audit and any concerns to the auditee and audit client, as appropriate.

  If evidence collected during the audit suggests an immediate and significant risk to the auditee this must be reported without delay to the auditee and, as appropriate, to the audit client. Any concern about an issue outside the audit scope should be noted for communication to the audit client and auditee.

  Where the available audit evidence indicates that the audit objectives are unattainable, the auditor is to report the reasons to the audit client and the auditee to determine appropriate action. Such action may include reconfirmation or modification of the audit plan, changes to the audit objectives or audit scope, or termination of the audit.

- **Closing Meeting:** A closing meeting shall be conducted to conclude the evaluation. Any non-conformities shall be reported to the client during the closing meeting and the Opening and Closing Meeting Form (IDFLAS-FF-GEN-4105-UNI(EN) Opening Closing Meeting Form) shall be completed. (Due to local government regulation, the China team shall use the separate opening meeting form IDFLAS-FF-GEN-4105-XS(CN) Closing Meeting Form)

- **Non-conformity Report.** Non-Conformities (NC's) shall be issued and classified per Standard / Scheme requirements (if any). When non-conformities (NC's) are found, they shall be noted on the evaluation report and stated in the Non-Conformity Report (NCR) with reference to the Standard requirement (or clause) and a specified timeline for corrective actions. Any non-conformities, suggestions for improvements shall be reported and discussed with the client and a Non-conformity Report shall be created and provided to the client for review and signing.
  Unless otherwise classified by the Standard/Scheme, NCs shall be classified using the following types:

  - Critical Non-Conformity: Failure to meet the fundamental principles of the Standard/Scheme.

    Corrective Action Timeline: Immediately.

    Initial Evaluations: Certificates shall not be issued until corrective actions are demonstrated.

    Recertification: Certificates shall be suspended until corrective actions can be demonstrated.

  - Major Non-Conformity: A fundamental or systematic failure to achieve the objectives of the standards system. Major non-conformities occur if, either alone or in combination with further non-conformities relating to other requirements.

    Corrective Action Timeline: 30 days from evaluation.

    Initial Evaluations: Certificates shall not be issued.

    Recertification: Certification may be maintained. If corrective actions are not made within the corrective action timeline, the certificate shall be suspended.

  - Minor Non-Conformity: A single observed lapse has been identified in a procedure required as part of the client's management system.

    Corrective Action Timeline: 60 days from evaluation.

    If no corrective action is taken, the NC is upgraded to a Major Non-Conformity with timeline of 30 days from the original deadline.

  - Observation: A point / opportunity for improvement that may have the potential to become a non-conformity unless reviewed. Observations are not considered a formal NC, but shall be noted for future evaluation.

    Corrective Action Timeline: N/A

- **Site Evaluation Report**: The auditor completes the audit report in the Audit OS file, pursuant to the IDFLAS-PPT-GEN-4100-OS Audit Training procedure (1) (slides X and X) which gives an overview of the audit conducted and issues the report to client for discussion and sign off.
    - Both the Site Evaluation Report and Non-conformity Report can be emailed if there are time constraints. If emailed the reports must be sent to the Client within 24 hours of the audit being undertaken. The Client must return the signed copy to the NC report to the auditor, a copy of which is filed by the auditor files in the OS file.

3.2.4. Evaluation Step 4. Sample Testing (If applicable)

- The auditor shall record the sampling and fill out the IDFLAS-FF-GOTS-4211 GOTS Testing Request Form - Testing Lab. This form will be sent to the approved laboratory (Reference IDFLAS-FF-GOTS-4212 List of Approved Laboratories.docx) for necessary testing as determined by the GOTS Specialist.
- Once the test report is issued by the approved laboratory, the GOTS Specialist shall review the test report, and the Site Evaluation Report shall be updated to include the test result.
- The Test Report shall be stored appropriately with other Audit related records.

3.2.5. Evaluation Step 5: Handling NC/Corrective Action Review

- For initial evaluations, corrective actions shall be tracked, verified and documented by the audit team (or auditor) and submitted with the initial evaluation report for evaluation review and certification decision.
- For re-certifications, non-conformities that immediately affect Certification Status shall be reported to the Regional Audits and Certifications Manager so that a review of the evaluation findings and certification decision can be completed. Otherwise, corrective actions shall be tracked. verified and documented by the audit team (or auditor) and submitted with the evaluation report for evaluation review and re-certification decision.
- Should there be critical or major NC which has an immediate effect on a recertification, the auditor will advise the Standard Support Manager, the CS Team, and the Country Manager, who will undertake a review and advise actions to be taken to ensure compliance.

Exemptions (or exceptions) to Standard / Scheme requirements may be considered. In such cases, unless the exemption is explicitly allowed within the Standard / Scheme written documentation, the Scheme Manager Managing Director shall make a request from the Scheme owner. In this case, approval from the Scheme owner must be provided before exemptions is allowed. All approvals for exemptions shall be documented and recorded in the OS audit file.

Depending on the certification standard, it may be necessary to sample the product and submit it to a laboratory for verification according to ISO / IEC 17025 for product verification. After the testing lab issues the test report, IDFL will notify the applicant in writing. The required testing fee and shipping cost should be borne by the applicant.

3.2.6. Evaluation Step 6: Post-review

- The auditor shall upload the following records to the OS audit file in prepare of the Evaluation Review:
  - ❖ The most up-to-date Audit Plan with accurate information.
  - ❖ The completed Site Evaluation Report.
  - ❖ Relevant site pictures taken during the evaluation.
  - ❖ Opening and Closing Meeting forms, including attendance sheets.
  - ❖ All supporting documents, such as operational records, process flows, factory layout or other evidence collected during the audit.
  - ❖ Sampling record if applicable, including Sampling Plan for client, Sampling Request Form to the Lab, and the Test Report issued by the Lab.
  - ❖ Any NCR if applicable, complete with detailed descriptions, evidence, and auditor comments.

3.3. Evaluation Review / Certification Decision

3.3.1. Review and Certification.

Certification Decisions must be made within 60 days (two calendar months) of the evaluation.

- Certifier reviews the evaluation report, the OS data and all file data submitted to the OS file. Contained in the OS File.
- Based on review of evaluation records, the authorized Certifier finalizes the review, summary, and report submitted by the auditor and makes the following certification decisions based on Certification standards and schemes.
  - **Grants certification**
    - **Based on the granting of the certification, the Certifier:**
      - Updates the Evaluation Check List in OS.
      - Updates the Review section in OS.
      - Updates the audit status to Complete.
      - Issues the final Scope Certificate.
      - Updates the Follow-Up section in the OS to complete the audit.
  - **Maintain Certification**
    - The periodic surveillance audit is conducted for the periodic evaluation. If any NC is raised, the appropriate corrective action shall be taken to maintain the certification for the product.
    - Based on the successful periodic evaluation, the product certification is maintained till the next periodic evaluation.

- **Extend Certification**
  - Evaluation is completed but due to Certifier's availability the review cannot be completed at the time of submission.
  - The Certifier advises the Customer Service Team and Managing Director of the decision to extend. The CS team prepare a letter to the Client advising of the extension the current certification and the date for completion and issuance of a new certification.

- **Refuse certification.**
  - The Certifier can refuse to certify an audit resulting from the following:
    - Incomplete Evaluation report.
    - Certifier returns the evaluation report to the auditor for correction.
    - Client fails to submit the corrective actions within 60 days from the date of evaluation.
    - Corrective actions submitted by the client are not satisfactory considering the non–conformities / observations.
    - Client fails to pay the required fees in the given time frame.
    - Client does not want to have certificate after completion of the assessment,
    - Objective evidence submitted during the evaluation found to be fake / fraudulent or has been involved with fraudulent activities related to the certification Standard / Scheme. In this case the CDM executes IDFLAS-PF-GOTS-4203-Fraudulent Activity Procedure.docx

- **Reduce Scope of Certification.**
  - Reduction of certification due to fraudulent behavior.
  - Objective evidence submitted during the evaluation found to be fake / fraudulent or has been involved with fraudulent activities related to the certification Standard / Scheme. In this case the Certifier executes IDFLAS-PF-GOTS-4203-Fraudulent Activity Procedure.docx

- In all case of refusal or reduction of certification. The Certifier notifies the Client Service Team, the Audit Manager, and the Standard Support Manager of the decision.

- The Client Service Team/Audit Manager informs the client of the decisions and works to either rectify and or close and cancel the audit.

- Require the client to immediately ensure that any continuing production and finished inventory is in compliance.

3.3.2. Reduction, Suspension/Withdrawal of Certification

- When a Reduction, Suspension or Withdrawal of Certification is warranted based on the Evaluation Review IDFLAS-PF-GOTS-4204 Termination. Reduction Suspension Or Withdrawal of Certification.docx is to be followed.

3.4. Notice of Changes to Certification.

- When the requirements of the Standards or interpretations of the requirements thereof change, the Standard Support Manager will inform all Clients through a general release through the IDFL website and in writing.

- The Standard Support Manager will evaluate the changes and advise the Client Service and the Audit Manager, through the IDFLCORP-PF-1004-CORP-DCN Procedure.docx course of action to be taken.
- This may include.
  - Additional Training of staff.
  - Updating of work instructions.
  - Advising Customers of the need for evaluation to ensure compliance with the new standard.
- Should a client request a change to an existing certification, the client must inform the relevant Client Service team and or Audit Manager of the changes, in writing. Types of changes include.
  - Revision to the certification scheme or Standards.
  - Addition of products.
  - Addition of sites.
  - Changes in Management structure.
- The Client Service Team and or Audit Manager will review the requested changes and advise the Standard Support Manager for input and execute as directed.

3.5. Surveillance Audits

3.5.1. Surveillance audits are on-site audits but not full system audits and are carried out on certified clients, within one year of certification at the direction of the GOTS Standard Support Manager/Audit Manager.

3.5.2. In accordance with the GOTS Scheme, in addition to the regular inspection visit, the Certification Body must conduct unannounced on-site evaluations of certified entities. As per GOTS requirements, IDFL shall conduct 2% unannounced on-site evaluations (or 1 evaluation) of certified facilities per year, chosen randomly and/or chosen considering the risk or threat to the organic integrity of the production or products and the risk for non-compliances related to social criteria in the facilities.

3.5.3. Evaluations shall be done in accordance with Section “Evaluation” of this GOTS Process Manual.

3.5.4. The planning of the surveillance audits shall be done in accordance with IDFLAS-PF-GEN-4100-SURVEILLANCE for GOTS

3.6. Control of Records.

3.6.1. All files and documents are maintained in the Audit OS file tab and the Site visit tab for each facility visited. Security protocols are in effect and only authorized personnel have access to the audit file data.Records shall be retained for a minimum of 7 years.

4. References:

ISO/IEC 17021 (9.1-9.9) ISO_IEC_17021-1_2015.pdf
ISO/IEC 17029 (9.1-9.10) ISO_IEC_DIS_17029_2019_E.pdf
ISO/IEC 17069 (7.1-7.13) ISO-17065

5. Appendix:

Appendix I - GOTS Test Parameters

GOTS 7.0 Criteria:

5.2 Testing of Technical Quality Parameters and Residues of GOTS Goods, Additional Fibres and Accessories

Certified Entities shall undertake testing in accordance with risk assessment in order to assure compliance with this Standard and in specific with the criteria of Section 5.2.6 (Technical Quality Parameters) as well as Section 5.2.7 and 5.2.8 (Limit Values for Residues in GOTS Goods, and Additional Fibre Materials and Accessories).

Interpretation (Manual for the Implementation of GOTS v7.2):
Factors that should be considered – if applicable – in an appropriate risk assessment analysis:

- Kind of organic fibres used: pesticides and potential GM varieties commonly used if the same type of fibre would have been sourced conventional.

- Kind of additional conventional fibres, accessories and inputs used: pesticides and potential GM varieties commonly used for the corresponding crop; prohibited additives commonly used for regenerated and synthetic fibres as well as accessories

- (Organic) natural fibre claims: non-natural substitutes used (e.g. natural bamboo fibre : rayon made from bamboo; linen and hemp : synthetic imitation fibres)

- Type and amount of approved chemical inputs used for GOTS Goods: any fastness problems known, problematic restricted inputs contained (e.g. AOX, copper) as well as prohibited substances commonly used in the same conventional process

- Separation measures in processing: sources of potential contamination from the parallel conventional processing stages performed in the unit

- Transport and storage conditions of GOTS goods: prohibited substances commonly used in transport and storage of comparable conventional products

It should be abundantly clear that testing of GOTS Goods (for residues) and GOTS approved inputs are squarely within the responsibility and ambit of Certified Entities and Approved Certifiers, based on their specific assessment of risk in each case. However, purely for guidance, test parameter matrices are suggested below:

Suggested test parameter matrix for GOTS Chemical Inputs:

PARAMETER	DYES	PIGMENTS	PRINTING INKS	PRINTING AUXILIARIES	DYEING AUXILIARIES	PRE-TREATMENT & FINISHING AUXILIARIES
AOX	✪	✪	✪			
AP/APEO	✪	✪	✪	✪	✪	✪
Heavy Metals	✪	✪	✪	✪	✪	✪
Formaldehyde			✪	✪	✪	
Banned Amines	✪	✪	✪			
Chlorophenols	✪	✪				
Phthalates				✪		
PVC			✪			

Suggested test parameter matrix for GOTS Goods, residues & quality

PARAMETER	GREY FABRIC	PRINTED FABRIC	DYED FABRIC	PROCESSED / UNDYED FABRIC	METALLIC ACCESSORIES	OTHER ACCESSORIES	SEWING THREAD
Allergenic Disperse Dyes (PES)							✪
AOX	✪	✪	✪	✪			✪
AP/APEO	✪	✪	✪			✪	✪
Lead / Cadmium	✪	✪	✪	✪	✪	✪	✪
Extractable HM	✪	✪	✪	✪	✪	✪	
Nickel Release					✪		
Formaldehyde	✪	✪	✪	✪			
Banned Amines		✪	✪			✪	✪
Chlorophenols	✪			✪			
Phthalates		✪	✪			✪	
pH value		✪	✪	✪		✪	
Colourfastness & Shrinkage		✪	✪	✪		✪	✪

Appendix II - GOTS INTERVIEW SAMPLE SIZE GUIDANCE

NUMBER OF WORKERS	INDIVIDUAL INTERVIEWS	GROUP INTERVIEWS	TOTAL WORKERS INTERVIEWED	WORKER FILES/TIME AND WAGE RECORDS CHECKED	MINIMUM TIME SPENT ON SOCIAL INTERVIEWS & RECORD REVIEW
1-50	5	N/A	5	5	2.0 hrs
51-100	3	1 Group of 3	6	6	2.0 hrs
101-200	4	1 Group of 4	8	8	4.0 hrs
201-400	6	1 Group of 4	10	10	4.0 hrs
401-750	6	2 Group of 4	14	14	5.0 hrs
751-1000	8	2 Group of 4	16	16	5.0 hrs
1001-2000	10	3 Group of 4	22	22	6.0 hrs
NOTE: For each additional 1000 workers (or part thereof), add additional 5 total employees and 1 hour time on interviews.					
NOTE: In case the Factory had been certified for any GSCP programs as BSCI, WRAP, SA 8000, ISO 26000, Oeko-tex STeP, GRI Full, SMETA, etc. The level of sample could be down 1-2 levels based on the risk assessment of Lead Auditor. However, worker interview cannot be skipped.					

6. Revision Log:

Revision Date	Activity
1	Clive Wilkie - Initial
15 May 2024	Clive Wilkie - Updated from GOTS 6 to GOTS 7
14 Jun 2024	Clive Wilkie - Updated to include the requirements of the new OS Audit Report
11 Sep 2024	Stacey Han - Updated to correct the references
10 Oct 2024	Eneli Andersen – Copied to the IDFLCORP-FF-1000-QMS Template
03 Dec 2024	Stacey Han - Updated the highlighted sections for the latest requirements and instructions.