



RED II - Requirements for the Certification Process

Note on the status of this document

This reference document is an integral part of the 2BS voluntary scheme developed by the 2BS Association.

This update aims to comply with the current version of the European Union Directive 2018/2001 (RED II).



Traceability of the changes in this procedure¹

Date	Section	Paragraph	Deleted text	Text added	Version

¹ Further recognition from the EC



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1. Scope

European Union Directive 2018/2001 (RED II) sets Sustainability criteria for “biomass”, “bioliquids”, “biofuels”, “biomass fuels”, “renewable liquid and gaseous transport fuels of non-biological origin”, “recycled carbon fuels”, “heat and cooling” and “power” consumed in the European Union and contributing to its renewable energy use targets, either produced in European Union member states or third countries.

As of 1 July 2021, only the revised sustainability and greenhouse gas saving criteria in the recast Renewable Energy Directive (Directive (EU) 2018/2001) apply. At the beginning of the operation of the scheme, as a one-time measure, all raw materials and fuels in stock that have been certified as sustainable under a voluntary or national scheme recognised by the Commission under Directive 2009/28/EC may be considered as:

- Sustainable and
- Providing accurate information about the greenhouse gas emissions

under the recast Renewable Energy Directive (Directive (EU) 2018/2001).

This document concerns the 2BS sustainability certification procedure and its life cycle. This procedure and associated documents cover the following articles of European Union Directive 2018/2001 (RED II).





- Article 29(10), Greenhouse gas emissions savings
- Article 29(2) & IA Article 21(6-7) and Annex VI, Conservation of biodiversity (Soil quality and soil carbon protection)
- Article 29(3) Conservation of biodiversity (Primary Forest and other woodlands, highly bio-diverse forest and other wooded lands, Protected areas, highly bio-diverse grassland (IA Article 16²))
- Article 29 (4) Conservation of stock of carbons (Wetlands³, continuously forested areas, Forest areas with 10-30% canopy cover,
- Article 29(5) Conservation of peatlands
- Article 29(6) Sustainability harvesting of forest biomass and IR⁴ to follow
- Article 29(7) Land-use, land-use change and forestry – LULUCF criteria⁵
- Article 29(1) Exemption for wastes and residues
- Article 25(2) GHG emissions savings for renewable liquid and gaseous transport fuels of non-biological origin and recycled carbon fuels (waiting for the adoption of the relevant implementing legislation)
- Article 30(1-2) Use of a mass balance⁶ system, Adjustment of sustainability characteristics of consignments after processing
- IA Article 18, 19(l, n) and Annex I, Traceability information
- Recognition of other voluntary schemes
- Recognition of national schemes
- Article 30(3), (7) Adequate standards of reliability, transparency, and independent auditing
- Article 30(9) Supervision the operation of voluntary schemes, certification bodies and operators, annual reports, transition provisions

² The approach set out in Article 16 of the Implementing Regulation (EU) 2022/996 shall be applied to determine whether the land is (or in the case of conversion was) highly biodiverse grassland

³ A wetland is land that is covered with or saturated by water permanently or for a significant part of the year. Evidence of verification should reflect seasonal changes within a year

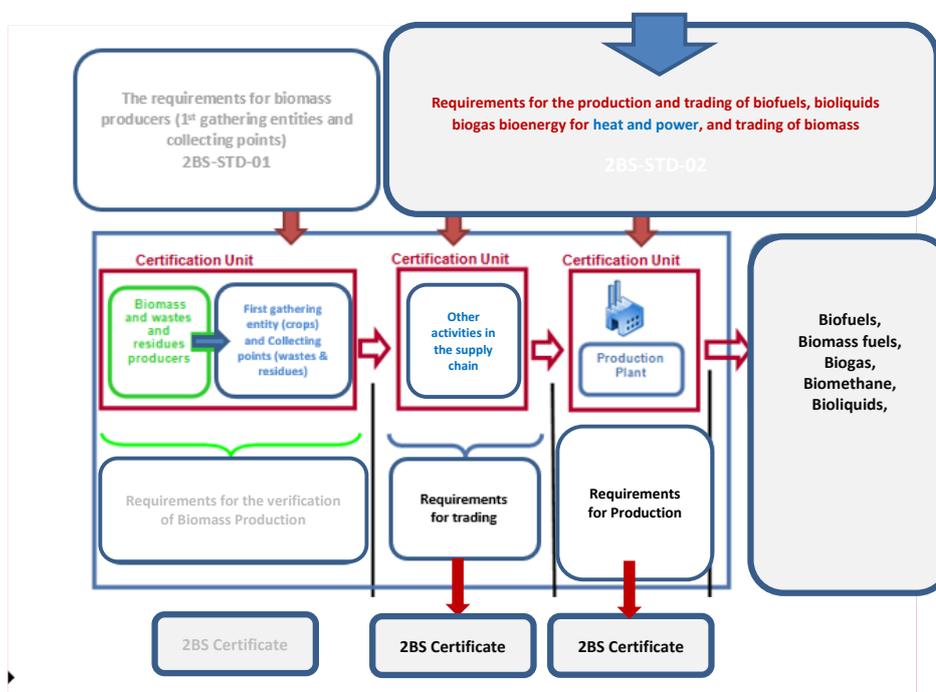
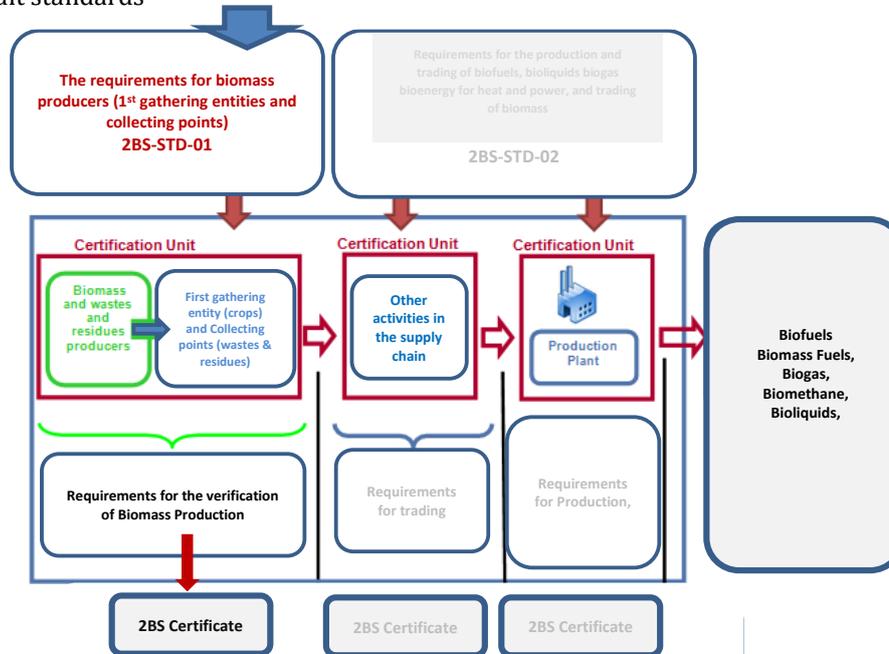
⁴ Implementing Regulation (EU) 2022/996

⁵ Land use, land-use change, and forestry (LULUCF) is defined by the United Nations Climate Change Secretariat as "A greenhouse gas inventory sector that covers emissions and removals of greenhouse gases resulting from direct human-induced land use, land-use change and forestry activities."

⁶ Certified economic operators shall use a mass balance system; see section 9.1 of this procedure.

Available on the 2BS internet site, the associated documents to this procedure in the current version are:

- 2BS audit standards





- 2BS Management system, 2BS-PRO-01, namely the 2BS governance structure
- 2BS GHG savings calculation methodology, 2BS-PRO-03
- 2BS specificities of wastes & residues chain of custody, 2BS-PRO-04
- 2BS specificities of Biomethane chain of custody, 2BS-PRO-05
- Contractual agreements with recognised certification bodies and economic operators
- The list of economic operators with active, suspended, withdrawn, expired, and terminated 2BS certificates.
- The contact details of the 2BS team

Only recognised certification bodies [CB] are authorized to undertake independent audits on behalf of the scheme and manage the issuance of 2BS certificates.

Selection, recognition, endorsement, and exclusion criteria of certification bodies are defined in this procedure, respectively sections 2.2, 2.3, 2.4 and 2.5.

The list of the certification bodies with the indication of the national public authority by which they have been recognised and monitored, and the names of the voluntary schemes 2BS recognises are available on the 2BS internet site⁷.

2. Certification Body [CB]

2.1 [CB] Role

The Certification body's role is to:

1. Perform an independent certification of the economic operator to report on conformity.
2. Grant a certificate based on "on-site" certification audits and an independent decision by qualified auditors and reviewers.
3. Ensure the initial audit of a new scheme participant or a re-certification of an existing scheme participant shall as a minimum provide "reasonable assurance⁸" on the effectiveness of its internal processes, namely when stating audit conclusion and when raising non-conformities.

⁷ <https://www.2bsvs.org/scheme-requirements-and-documents.html>

⁸ Reasonable assurance is a high but not absolute level of assurance, in which the auditor affirms that the information reported is materially correct.



4. Ensure a “**limited assurance**”⁹ level on the veracity of the statements of the economic operator depending on the risk profile of the economic operator.
5. Have a documentation system related to the management of the 2BS certification process undertaken on behalf of the 2BS voluntary system, including the conflict-of-interest procedure of the certification body, described in the section 9.2.3.3 of this procedure.
6. Keep and maintain the traceability of the audit and certification activities on the 2BS intranet to keep control and demonstrate the conformity of the management of:
 - a. the audit timeline concerning the scheduling and the effective dates of the audits;
 - b. the audit records: audit plan, audit reports, GHG calculation trials
 - c. the status of the published certificates (valid, suspended, withdrawn, terminated and expired);
 - d. the non-conformities: where audits identify «critical» or «major» non-conformities, a list of these non-conformities together with a respective action plan and timing for their correction as agreed with the economic operators concerned shall be registered on 2BS intranet;
 - e. the competencies and qualifications of auditors, reviewers and 2BS technical & management counterparts.
 - f. the accuracy and timely update of the status change published on the 2BS internet site.
 - g. conflict-of-interest procedure and associated records.
7. Implement the proper measures to correct issues, non-compliances, or underperformance identified from the [CB identity] internal audit system, external complaints, or the 2BS integrity program.
8. Have a valid contract agreement with every economic operator requiring a 2BS certification.

2.2 [CB] Selection

Certification bodies are selected based on the technical expertise related to the 2BS scheme's criteria, according to the scope of the audit and global geographic demand, as well as the capacity to fulfil 2BS accreditation requirements.

⁹ “Limited assurance level” implies a reduction in risk to an acceptable level as the basis for a negative form of expression by the auditor such as “based on our assessment nothing has come to our attention to cause us to believe that there are errors in the evidence.”



2.3 [CB] Recognition requirements

The requirements to be met by certification bodies are as follows:

2.3.1 Accreditation¹⁰ and other principal requirements

- (a) Shall be accredited ISO 17065 by a national accreditation body and following Regulation (EC) 765/2008, or recognised by a competent authority to cover the scope of Directive (EU) 2018/2001 or the specific scope of the voluntary scheme; where no use of such accreditation or recognition is made, Member States may allow voluntary schemes to use a system of independent oversight that covers the scope of Directive (EU) 2018/2001 or the specific scope of the voluntary scheme, for the territory of that Member State;
- (b) Shall be accredited ISO 14065 if it performs audits on actual GHG values;
- (c) Shall have a process for selecting and appointing the audit team set out in ISO 19011, taking into account the competence needed to achieve the objectives of the audit;
- (d) Shall put in place integrity rules and procedures to ensure auditors are independent of the economic operators participating in the 2BS voluntary scheme;
- (e) Auditors shall be external and independent of the activity being audited and free from conflict of interest¹¹, e.g., for instance, to respect a maximum period of 3 years continuous audits as a best practise, and not be involved simultaneously in consultancy and audit with the same economic operator on the topics covered by 2BS.

2.3.2 Auditors /Technical experts/Reviewers – Competence

Auditors

¹⁰ Agreement signed in 2022 between 2BS and the COFRAC (French Accreditation Body) to draft the program and deploy the accreditation process by 2024. In this regard, 2BS will adapt its quality management system by next year. Certification bodies have been proactively informed of the roadmap.

¹¹ Cross check with requirements of section 9.2.3.3



1. Shall be independent of the economic operators participating in the scheme¹².
2. Shall be free from conflict of interest; auditors and staff of the certification body, on a case-by-case basis (back-office, report reviewers, etc.) having a potential conflict of interest¹³ shall be excluded from the auditing and decision-making process.
3. Shall be competent having the generic and the **sectorial specific skills** necessary for conducting the audit related to the scheme's standards, including:
 - a. **land-use criteria** laid down in Article 29, points (2) to (10) carbon accumulation (e_{sca}) requires specific technical knowledge (e.g., soil science).
 - b. **Chain of Custody criteria** (Article 30(1-2)): experience in mass balance systems, supply chain logistics, bookkeeping, traceability, data handling or similar.
 - c. **Group auditing**: experience in conducting group audits.
4. They must receive training and pass an exam to demonstrate compliance with the training requirements in the technical area(s) that they are active in before conducting audits under the 2BS.
5. Shall undertake annual refresher training courses to ensure that they keep competent and updated¹⁴.
6. Shall be monitored¹⁵ to ensure 2BS qualified auditors, are:
 - "Active auditors" and
 - "Independent and free of having a potential conflict of interest" as required by § 2.3.1 (d) and (e)

2.3.3 Auditors – Roles

The audit team shall have the appropriate specific skills necessary for conducting the audit related to the scheme's criteria and following the audit scope.

If there is only one auditor, the auditor shall be competent to perform the duties of an audit team leader applicable for that audit.

¹² An exception is possible for the audit of first, or second-party auditing of the first gathering point of forest biomass [(point (a) of Article 29(6) and point (a) of Article 29(7)]

¹³ Cross-check with section 9.2.3.3 of this procedure.

¹⁴ These may include, for example, updates to the regulatory framework or relevant findings from 2BS's internal monitoring process.

¹⁵ Crosscheck with sections 3.1 and 9.2.



The audit team may be complemented by technical experts, who shall operate under the direction of an auditor.

The certification body shall also ensure that the certification decision is taken by a technical reviewer that was not part of the audit team.

2.3.4 Experts – Non-natural, highly biodiverse grassland

Whenever an on-site assessment is required to determine whether a grassland is, or was, “non-natural highly diverse grassland” in or after January 2008 may be used for fuels production on the condition that harvesting of the raw material is necessary to preserve the status of the grassland as highly biodiverse grassland and that current management practices do not present a risk of causing biodiversity decline of the grassland.

This assessment shall be conducted by qualified specialists/regional agricultural authorities who is external and independent of the activity being audited and free from conflict of interest¹⁶ and who may be part of the audit team. The assessment and its result shall be reviewed as part of the audit.

The expert (qualified independent specialist) is proposed by the Certification Body and approved by the Board of Directors of the 2BS Association.

Expert’s approval criteria are based on:

- A scientific background (appropriate academic qualifications and scientific or professional reputation in agriculture, ecology or similar),
- Degree (master’s degree or doctorate),
- Experience in coping with the specific expertise needs of the geographical area under scrutiny
 - ✓ record of scientific publications,
 - ✓ ability to serve in an independent, individual capacity, recognised status in traditional knowledge of agriculture, ecology, forestry, GHG calculations or similar,
 - ✓ contributions to drafting papers or draft chapters, appointments to the pool of experts in biodiversity

2.4 [CB] Endorsement process

Before endorsing an independent certification body, 2BS shall assess the Certification Body’s application form with the [CB] proposed documented management system¹⁷, encompassing the data, procedures, and customised records (certificate templates, reporting templates, etc.).

¹⁶ Check section 9.2.3.3

¹⁷ See section 2.6.6 of this procedure



Following a successful assessment, a contract is signed between 2BS and the Certification Body [CB] and the details of the [CB], including the entity or national public authority that recognised the certification body and continues to monitor it, are published on the 2BS website <https://www.2bsvs.org/list-of-certification-bodies.html>.

The contract between 2BS and the recognised certification body defines the compliance requirements of the endorsed and recognised CB. It includes the following generic features:

- to preserve and update as required the 2BS recognition requirements (see section 2.3 of this procedure);
- to inform 2BS ASAP of a possible suspension of its accreditation by the national accreditation body;
- to keep updated the [CB] documented management system, as defined in section 2.6.6 of this procedure;
- to follow 2BS's approved procedures, guidelines, and certification standards, referenced in this procedure and published on the internet site of 2BS;
- to manage the 2BS audit program, to conduct the 2BS audits and to manage the competencies and evaluation of 2BS auditors in line with ISO 19011;
- to ensure confidentiality regarding all elements and information that are made available to its staff for all 2BS systems activities;
- to ensure independence and integrity in the performance of auditing and certification activities associated with the 2BS voluntary system following their procedure.
- to adhere to and follow the instructions concerning the update of [CB] information (audit program, curriculum vitae of auditors, reviewers and trainers, certification decisions, audit records, status of certificates) in the 2BS intranet system;
- to document, adhere and follow the conflict-of-interest procedure, as per section 9.2.3.3 of this procedure.
- to adhere to and facilitate the 2BS integrity program, as defined in section 3 of the current procedure.

From this stage, the recognised certification body can sign contracts, carry out audits, and make certificate decisions, encompassing certificate attributions, suspension, withdrawals, termination and expiry.

The list of the recognised certification bodies with their accreditation entity is available on the 2BS internet site.

2.5 [CB] Escalating sanction process

Certification bodies failing or unwilling to comply with the requirements set out in the 2BS procedures and standards shall be excluded from participating in and conducting audits under 2BS.



In case of significant and recurrent breaches of 2BS rules, procedures, and standards, the 2BS Board may decide to terminate the endorsement of a Certification body via an escalating sanction process, as follows:

- **A** – First notified warning
- **B** – Ban signing new 2BS certification contracts for the following three months
- **C** – Ban on auditing for the following three months; audits can be performed by / delegated to other recognised Certification Bodies at the discretion of the certified economic operator.
- **D** – Termination and two years exclusion from all recognition by 2BS; audits and certification transfer are delegated to other recognised certification bodies at the discretion of the certified economic operator.

Termination criteria encompass the recurrent failures notified to the [CB] relating to issues raised during internal monitoring that have not been satisfactorily corrected and/or non-respect of contractual agreements.

Certification bodies no longer entitled to conduct independent auditing under 2BS shall be listed for at least 12 months after the last audit on the scheme's internet site.

2.6 [CB] Auditor training

2.6.1 Foundation course (initial 2BS Qualification)

As well as identifying a 2BS technical manager, each Certification Body may qualify a 2BS lead auditor trainer who oversees the training of auditors and administrative staff working for the Certification Body on behalf of 2BS.

The qualification and follow-up of the skills and competencies of a lead auditor trainer are carried out by the 2BS Association. A lead auditor trainer is 2BS qualified and an experienced lead auditor with proven teaching skills.

Qualified 2BS lead auditor trainers may deliver the basic auditor qualification “3-day 2BS training course” under the supervision of the 2BS Association.

Without a CB-qualified internal trainer, 2BS experts administrate and deliver the 2BS audit foundation course.

2.6.2 Program (accelerated learning method)

This 3-day training course includes:

Day 1



Am (09h00-12h30)

- Introduction, purpose and structure of the training course
- Framework to obtain and keep the statute of a 2BS qualified auditor
- Legal framework and impact for an economic operator (legal entity)
- 2BS EU certificate
- Knowledge acquisition test for the morning session

Pm (13h30-17h00)

- Chain of custody, audit scopes units and traceability of crucial information (country of origin, type of materials, tonnage, sustainability characteristics and legal property)
- Certification Process
- Knowledge acquisition test for the afternoon session

Day 2

Am (09h00-12h30)

- Revision day 1
- Production & collection of agricultural biomasses (raw materials), wastes and residues (raw materials)
- Trade and processing of “bioliquids”, “biomass fuels”, “renewable liquid and gaseous transport fuels of non-biological origin”, and “recycled carbon fuels.”
- Knowledge acquisition test for the morning session

Pm (13h30-17h00)

- Verification of GHG emission savings
- Knowledge acquisition test for the afternoon session

Day 3

Am (09h00-12h30)

- Revision Day 2
- Audit standards – Purpose and key records to be identified, collected and audited
- Knowledge acquisition test for the morning session

Pm (13h30-17h00)

- Revision before the exam
- 2 hours test (minimum mark 70%)

Course materials are updated every year as required based on

- the evolution and/or update of the requirements, published in the current year by the European Commission
- 2BS assessment of standard or procedures and interpretation difficulties arising from 2BS monitoring activity from active auditors.



2.6.3 Refresher training courses

2.6.3.1 [CB] Auditors

2BS auditors' knowledge is verified each year in the first Quarter by 2BS. Online test questionnaires for each type of audit are produced in October of the previous year and validated by each certification body's technical representatives.

The refresher test subjects are selected based on the following criteria:

- o Clarifications of or changes in the requirements of the "Renewable Energy Directive recast/RED II", published in the current year by the European Commission
- o Differences in auditors' interpretation identified during desktop studies and integrity audits, concerning the requirements of 2BS auditing standards and certification procedures,
- o Difficulties of interpretation brought to the attention of the 2BS Association by the certification bodies and the clients

After completing the online questionnaire, auditors immediately receive the correct answers and an assessment of their level of knowledge.

The questionnaires and the answer keys have a double role, that of an assessment and an updated audit guideline.

Assessment results are communicated simultaneously to the auditor's top management and the 2BS Association.

A minimum mark of 70% is required to keep the auditor on the "active auditor list". Auditors that record lower than the 70% mark need to succeed in a resit examination.

2.6.3.2 [CB] staff

Whenever the root causes of deviations highlight a need for further explanation and clarification over certification processes led by people involved in the sale of contracts, audit management programs and certification decisions, on-the-spot refresher courses may be organised by 2BS.

2.6.4 [CB] Audit Reports

Certification bodies must submit all audit reports and, where applicable, the calculations of actual values for the greenhouse gas emissions.

Requirements of section 9.3.2 of this procedure apply to each audit.

2.6.5 [CB] Certificates

Certification bodies shall publish and keep updated their status

Requirements of section 9.3.4 of this procedure apply.



2.6.6 [CB] The documented management system of Certification bodies

It is a condition of participating in 2BS certification that each of the following elements be addressed in a dedicated procedure.

1. General management system documentation (e.g. manual, policies, the definition of responsibilities);
2. Control of documents; management of records.
3. Management review of the management system (complaints-handling system included)
4. Internal audit.
5. Procedures for identification and management of nonconformities; and
6. Procedures for taking preventive actions to eliminate the causes of potential nonconformities.
7. Complaints/appeals procedure

Documentation (procedures and records) shall be kept for a minimum of 5 years or longer where it is required by the relevant national authority.

3. Monitoring of the 2BS System

3.1 2BS Controls

The objective of the 2BS monitoring process is to verify the compliance of economic operators with the rules and procedures applied by the scheme and to ensure the quality of the work carried out by the auditors of the certification bodies.

It reflects the voluntary scheme's geographical and raw material coverage and the level of risk of the activities conducted by the economic operators. It covers the management of data relating to the continuous assessment of the certification bodies and their activities, encompassing all the operations since the contract review with customers, audit program, audits, audit reports, and certification decisions.

The process also involves handling complaints or incidents lodged by third parties against economic operators and certification bodies. It ensures adherence to the conflict-of-interest procedure at the certification body level (see section 9.2.3.3).



2BS Voluntary Scheme
RED II - Requirements for the Certification Process

Doc: **2BS-PRO-02**

Version: **11 (en)**

Approved on: **03/01/2024**

The procedure for managing conflicts of interest within the scope of Association 2BS is outlined in Section 6.1 of the document 2BS-PRO-01, titled 'Governance and Management of the 2BS System'. Regularly review of any conflict of interest identified in the minutes of the Executive Board, Steering Board and Ethics Committee meetings is part of the 2BSvs internal monitoring system, as stated in section 3.5.2 of the same procedure.

The complaints handling procedure is described in section 3.5 of this procedure and encompasses the complaints against economic operators or certification bodies.

The following table details the typical management control of the certification activity, including both audits and the inspection of a random and a risk-bases sample of audit reports prepared by each certification body.

Monitoring objective: verifying compliance of economic operators with the provisions of the scheme.

Cross-checking	2BS Monitoring activity	Frequency	Sampling	Input Data
Integrity investigation audit	<ul style="list-style-type: none"> . Desk-study (off-site), or . Benchmark audit (on-site) 	<p><u>Need of investigation as required</u>, upon relevant evidence on potential non-conformities (complaints), potential audit weaknesses or doubts about the audit findings brought to the attention of 2BS by</p> <p>(a) third parties, such as clients, Member States (supervision) and the European Commission (need of investigation),</p> <p>(b) desk study analysis carried out by 2BS.</p>	On-demand	<ul style="list-style-type: none"> . Complaints . Certificates and Audit reports . Audit check-lists . GHG Calculation saving records
Integrity preventive audit	<ul style="list-style-type: none"> . Desk-studies (off-site) → . Witnessed audits (on site) → . Headquarters audits (on site) → 	<p>Program</p> <ul style="list-style-type: none"> . √(Audit reports) per CB, annually . Three audits per CB, annually (covering different types of economic operators in the supply chain) . One audit / every two years per CB (covering CB supporting services, e.g. : back-office, sales, internal audits, documentation, annual reviews) 	<p>75% if the audit reports are selected on the basis of a risk analysis (for instance, FGP claiming eec and esca values) and 25% at random</p>	<ul style="list-style-type: none"> . Audit reports . Audit programs . Auditor training & qualification . Auditor refresh training . Complaints addressed to a CB . Complaints addressed to 2BS . Other characterized information



The following features shall be part of the risk-based samples:

- FGP points performing “e_{ec}” and “e_{sca}” GHG calculations
- FGP points collecting industrial residues from points of origin
- FGP points collecting agricultural residues
- Audits performed by 2BS qualified auditors with less than 6 months of 2BS experience
- Last interfaces dealing with product groups
- Last interfaces claiming **GHG savings** deviating significantly from typical values¹⁸ (i.e., greater than 10%), or calculated actual values of emissions savings are abnormally high (greater than 30% deviation from default values)

Witnessed and benchmark audits – see section 9.2 of this procedure. A pre-notice concerning a supervision activity on the premises of economic operator, or the headquarters of the certification body is 30 working days. This pre-notice applies to EU Member States, European Commission, and 2BS’ representatives.

3.2 Support for the Commission in fulfilling its duties

Upon request by a Member State, or at its initiative, the Commission may be required to investigate whether 2BS operates according to the rules or to examine whether the sustainability and greenhouse gas emissions saving criteria concerning a particular consignment are met.

The 2BS Team shall support the Commission in making the necessary arrangements to supply upon request relevant data and actual GHG calculations from participating operators and certification bodies.

Contractual arrangements with participating operators and certification bodies include a requirement for the release to the Commission and the Member States, as required, of the relevant data, such as the conformity of a GHG emission savings criteria concerning a particular consignment, the audit reports and the actual GHG calculations as set out in Article 30(8) and Article 30(10).

¹⁸ Sections A of Annex V and Annex VI of RED II Directive



3.3 Supervision of operation of certification bodies

Member States can supervise the operation of certification bodies as stated under Article 30(9) of the Directive (EU) 2018/2001 (RED II), as contractual arrangements between 2BS and certification bodies plus 2BS and participating operators approve such surveillance and interventions, as required.

The Member State [MS] shall address the scope and the context of the supervision goal to the 2BS team, who will make the necessary arrangements for organising the surveillance.

As laid down in the contractual requirement, Certification bodies accept to submit, upon the request of competent authorities, all relevant information necessary to supervise the operation of certification bodies, including the exact date, time and location of audits, as set out in Article 30(9) of the REDII. They also accept to submit, upon the request of the European Commission all relevant data to examine whether the sustainability and greenhouse gas emissions saving criteria in relation to a particular consignment are met. They also accept that failing or unwilling to comply with the requirements on supervision (set out in paragraphs 1 to 6 of Article 17 of the IR) shall be respectively excluded from conducting audits under voluntary schemes.

3.4 Supervision of Economic Operators

As laid down in the contractual arrangements, economic operators are requested to accept to grant access to their premises when requested by 2BS, the certification body mandated by 2BS, Member States and the European Commission. They are informed and have accepted by contractual arrangements, that in the case of failing or being unwilling to comply with the requirements on supervision (set out in paragraphs 1 to 6 of Article 17 of the Implementing Regulation (EU) 2022/996), they shall be respectively excluded from participating in voluntary schemes.

3.5 Handling of complaints against economic operators and [CBs]¹⁹

3.5.1 Introduction

Timely replies to complaints are one of the principles of the 2BS Association. Parties that rely on certification expect to have complaints investigated and, if these are found to be valid, should have confidence that the complaints will be appropriately addressed and that a reasonable effort will be made to find a solution. Timely replies to complaints are a necessary means of protection for the 2BS voluntary system, recognised Certification Bodies, its clients and other system users against errors, omissions or unreasonable behaviour.

¹⁹ Certification bodies



3.5.2 Scope

3.5.2.1 Complaints and appeals addressed directly to the Certification Body

If an economic operator wishes to appeal against the decision of a Certification Body, it is the Certification Body's responsibility to consider and answer the appeal within a reasonable time frame in line with its ISO appeals procedures.

The CB is required to provide 2BS with a fully transparent process concerning real-time customer complaints treatment when 2BS is not in the information flow. Every input information flow coming from the CB complaint procedure is treated as input to the 2BS complaint procedure if, after a first assessment, there is good reason to proceed with an investigation process, leading to legal action.

The CB complaint/appeal procedures shall be a part of the CB documented management system. The process must include the following elements:

- An outline of the process for receiving, validating and investigating the complaint/ appeal and for deciding what actions are to be taken in response to it.
- Tracking and recording of complaints/appeals from customers, including actions taken to resolve the issue.
- Tracking and recording information from third parties that is relevant to the certification, including actions taken in the planning of future audits.
- Records issued by the Certification Body relating to the complaint, such as audit records, including checklists, audit reports, verification plans, certificates, etc.
- Ensuring that any appropriate corrective actions are taken with total impartiality

Certification bodies shall give formal notice to the appellant and 2BS at the end of the appeals handling process.

3.5.2.2 Complaints addressed directly to 2BS

The scope of this procedure is applicable to identified third-party complaints transmitted directly to 2BS against a certified operator and /or a recognised certification process in line with the reference documents listed in section 3.4 and relating to the 2BS certification process.

The 2BS team is independent of 2BS consortium interests. To ensure total impartiality, the ethical committee shall be informed when complaint process decisions do not meet the complainer's satisfaction.

The complaint flowchart is in Section 3.5.3.2

3.5.3 Complaints procedure

3.5.3.1 General

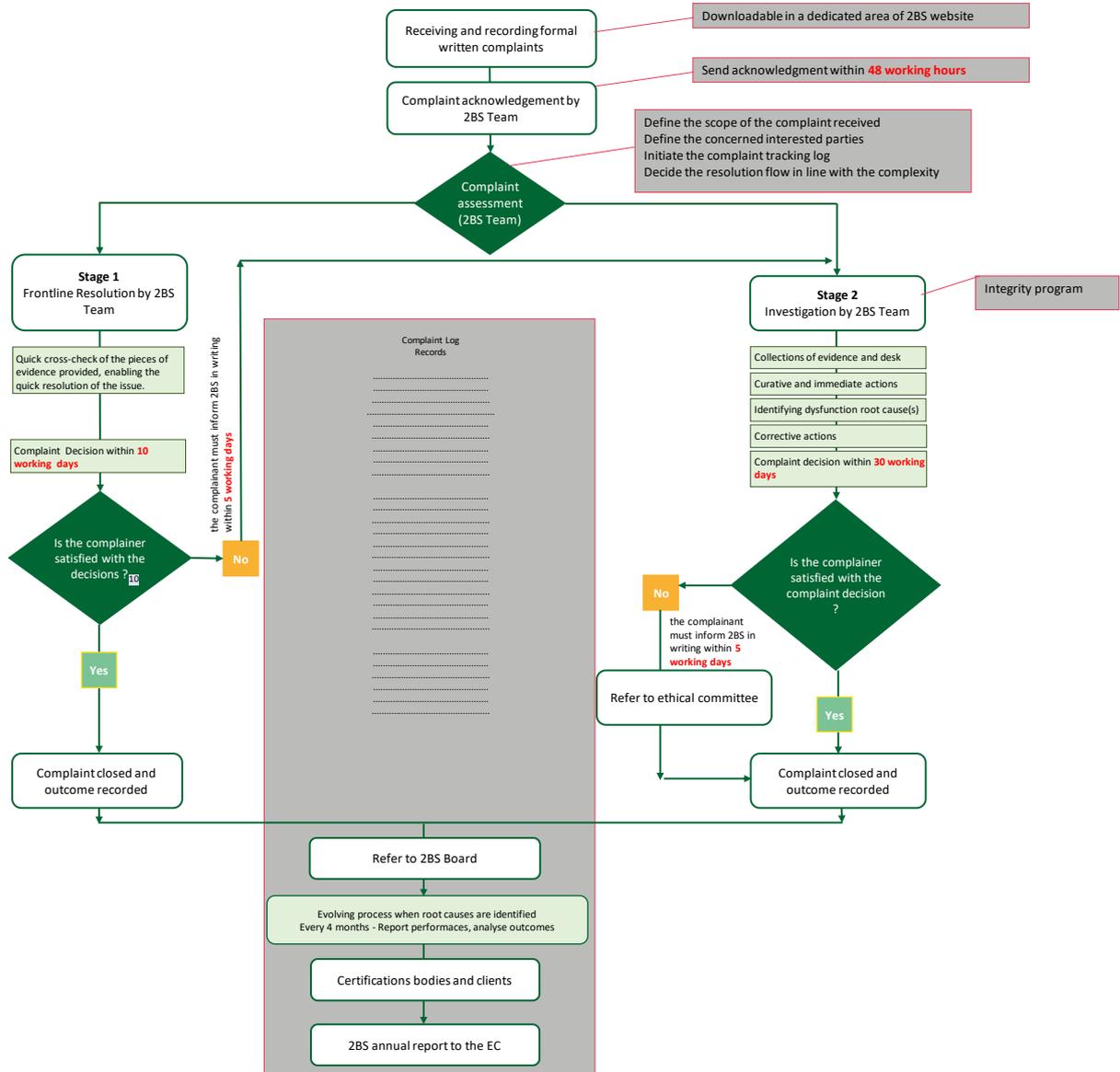
1. Complaints shall be downloaded in a dedicated area of the 2BS internet site.
2. Any complaint shall be addressed by 2BS Association within a reasonable time.



3. 2BS does not accept non-formal complaints, i.e., complaints made anonymously by individuals or organisations who did not provide the complaint identification.
4. Complaints must:
 - Be submitted by using the complaint form on the 2BS website
 - Contain basic information about the complainant (name, address, contact information) and, if applicable, the organisation and position in the organisation
 - Include a clear and concise description of the complaint, including the relevant circumstances and the stakeholders/parties involved, so that any impartial person or parties can clearly understand the current situation
 - Attach as much evidence as possible to support the complaint
5. The complaint procedure is strictly confidential according to Directive (EU) 2019/1937. The whistleblower protection is described in a specific procedure (2BS-INT-01) and is available in annex 9.5.
6. The back-office manager shall be responsible for
 - a. sending the third party a prompt written acknowledgement (within 48 working hours),
 - b. documenting the issue, entering the data in the complaints log,
 - c. assuring the traceability of information throughout the investigation process encompassing the certification body and or the economic operator, and
 - d. to summarise and send an authorised validated final response (within 10 working days).
7. Each third-party complaint is assigned a unique annual sequential number

3.5.3.2 Complaint flowchart

Further to a first assessment of the complaint, two resolution flows are possible following the following flowchart;



3.5.3.3 Appealing

If the complainant does not accept 2BS decision on the complaint, the complainant must inform 2BS in writing within 5 working days. The process then moves into stage 2 (see flowchart). 2BS will lead further investigation of the complaint and communicate the final decision within 30 working days.

If the final decision does not fully remedy the complaint, the complainant must inform 2BS in writing within 5 working days. The Ethics Committee may have an advisory role ensuring the investigation and complaint procedure flow is carried out to the procedure, with independence and impartiality in case of a dispute.



2BS is not in charge of the certification decision. As such, the appeal process is covered by the CB documentation procedure.

Note: whenever an economic operator does not pay its annual fee, the contract between 2BS and both the certification body and the client stipulate a suspension of certification. If the issue is not resolved within 30 days, the certificate is withdrawn.

3.5.3.4 Non-conformities

As a result of a complaint, 2BS may find non-conformities. 3 types of non-conformities may arise:

- a) non-conformity related to 2BS

2BS initiates an internal audit to formalize the report and implements one or more corrective and curative actions.

- b) non-conformity related to the Certification Body

2BS initiates an integrity program to formalize the report and makes a request for corrective action. Once the corrective action is implemented by the certification body, 2BS closes the non-conformity after validation.

- c) non-conformity related to the economic operator

When a non-conformity is suspected, 2BS includes the certification body of this economic operator in the process. The CB initiates an exceptional audit in order to formalize the report and requests a corrective action. An additional audit is performed to close the non-conformity.

3.5.3.5 Quality Records

The following records shall be retained for control of documented information:

- a) Complaint record
- b) Summary of complaints (Number, date, interest party, scope, chain of custody, process, close-out date)
- c) The investigation process and associated records
- d) Lessons learned (process changes)

A summary of complaints received during a calendar year will be provided by 2BS to the Commission in the annual report. Upon request by the Commission or a Member State, 2BS shall provide all documents related to a complaint and its handling.

4. 2BS Management review

4.1 Input data

The input data includes:



1. findings arising from 2BS monitoring activity, encompassing European Commission investigation needs and the Member States supervision;
2. all types of change management dictated 2BS executing board by having, for example, updates of the regulatory framework;
3. audit capacity (number of active auditors per scope of audit);
4. auditor and reviewers' knowledge management (annual refreshing test results).

4.2 Output Data

The output data concerns:

1. Updating of
 - a. technical guidance to economic operators and certification bodies
 - b. annual refresher training material and testing for certification bodies and their resources, i.e., auditors, back-office, and certification managers
2. Improvement of 2BS certification cartography tools, processes, and communication
3. The need for recognition of further certification bodies (additional sources of audit resources)
4. It is determined by a recurrent breach of 2BS rules, the status of progress of the results of the sanction process related to the certification bodies.
5. 2BS management change

A steering and ethical committees provide advice and support 2BS team management activity. Two board meetings are empowered to adapt the organisation to pursue defined and revised objectives each year.

At least two harmonisation meetings are organised each year with the certification bodies.

4.3 Annual activity reports to the European Commission

As stipulated in Directive (EU) 2018/2001 Article 30 (5), 2BS submit annually by 30 April a report to the Commission covering its activities. The report is made public on 2BS website and on the e-reporting platform referred to in Article 28 of Regulation (EU) 2018/1999, in order to increase transparency and strengthen the Commission's oversight.

Reporting to the European Commission includes:

1. Rules on the independence, method and frequency of audits as approved by the Commission upon accreditation of the voluntary scheme and any changes to them over time to reflect Commission guidance, the modified regulatory framework, findings from



internal monitoring on the auditing process of certification bodies and evolving industry best practice.

2. Rules and procedures for identifying and dealing with non-compliance by economic operators, certification bodies and 2BS.
3. Evidence of fulfilling the legal requirements on transparency and publication of information in line with Article 6 of the Implementing Regulation 2022/996.
4. Stakeholder involvement, in particular on the consultation of indigenous and local communities before decision-making during the drafting and review of the scheme and audits and the response to their contributions.
5. Overview of the activities carried out by the voluntary scheme in cooperation with the certification bodies to improve the overall certification process and the qualification and independence of auditors and relevant scheme bodies.
6. Market updates of the scheme, the amount of feedstock, biofuels, bioliquids, biomass fuels, recycled carbon fuels and renewable fuels of non-biological origin, all certified by a country of origin and type, and the number of participants.
7. Overview of the effectiveness of the implementing system put in place by the governance body of the voluntary scheme to track proof of conformity with the sustainability criteria that the scheme gives to its member(s). This shall cover, in particular, how the system effectively prevents fraudulent activities by ensuring timely detection, treatment and follow-up of suspected fraud and other irregularities and, where appropriate, the number of cases of fraud or irregularities detected.
8. Criteria for the recognition of certification bodies.
9. Rules on how the internal monitoring system is conducted and the results of its periodic review, specifically on oversight of the work of certification bodies and their auditors as well as on the system of handling complaints against economic operators and certification bodies;
10. Possibilities to facilitate or improve the promotion of best practices.

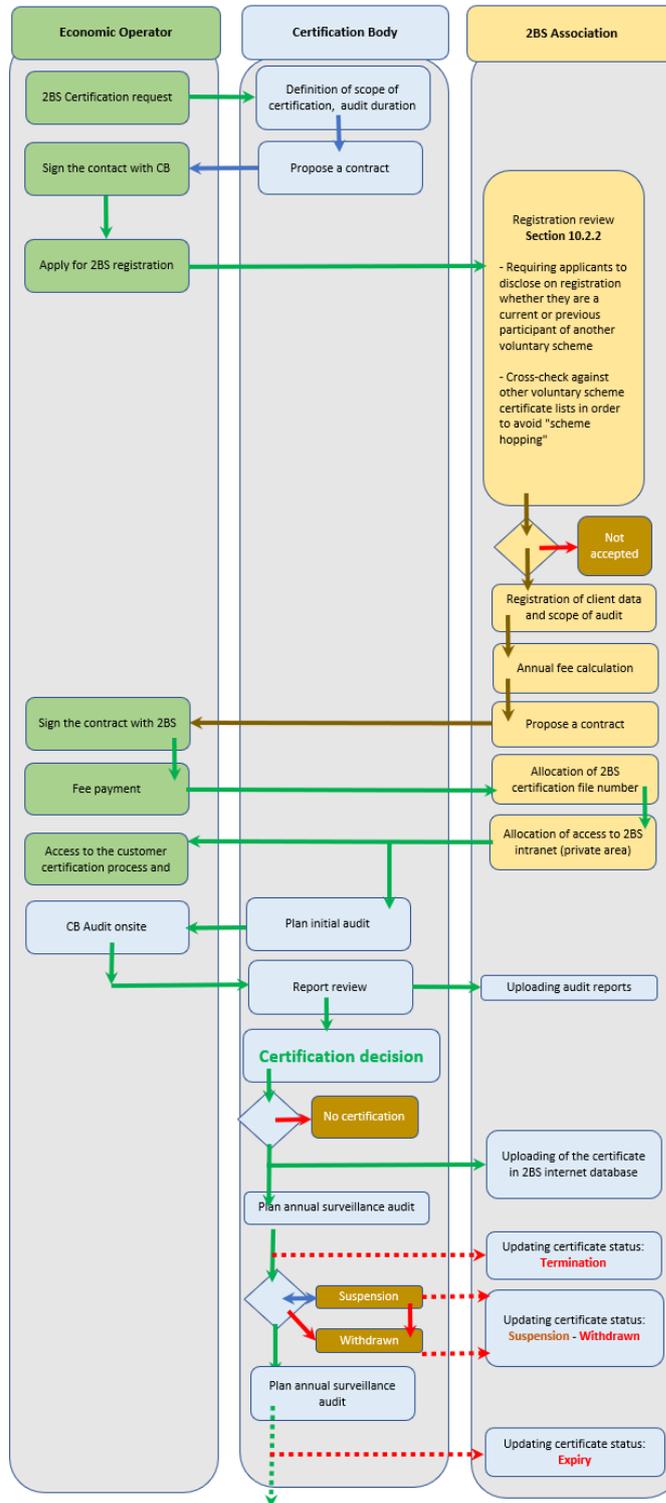
A summary of complaints received during the previous calendar year is also included in the annual report.

Furthermore, 2BS annual report integrates information on the application of e_{sca} , mainly:

- information on penalties
- detailed statistical information and qualitative feedback on the implementation of the e_{sca} methodology

5. Certification Process

Overview





5.1 Typical operators/interfaces of the fuels supply chain

A certified operator may have one or several activities in the chain of custody. The correlation between the activity being audited and the applicable audit standard is:

Interfaces	Common procedure	According to the scope	Auditing standard
First gathering points (agricultural and forest biomass & agricultural residues)	2BS-PRO-02	2BS-PRO-03, 2BS-PRO-04	2BS-STD-01
First gathering points (collector of wastes & industrial residues)			
Rendering Plants		Regulation (EC) No 1069/2009, 2BS-PRO-03	2BS-STD-02
Trader (raw materials, intermediary products, biofuels) Processing and Coprocessing units		2BS-PRO-03, 2BS-PRO-05, 2BS-PRO-06	

5.2 The main topics to be handled during the certification process are:

5.2.1 Sale of CB certification contracts with economic operators

Certification bodies shall only initiate a 2BS certification process where the applicant economic operators are prepared to be audited and be compliant with all the following requirements, which will be under scrutiny and shall be validated by the audit, as follows:

1. having a documentation management system
2. having an auditable system for safekeeping and reviewing all evidence related to the claims they make or rely on;
3. keeping all evidence necessary to comply with this Regulation and Directive (EU) 2018/2001 for a minimum of 5 years or longer where the relevant national authority requires it;
4. accepting responsibility for preparing any information related to the auditing of such evidence.

The certification body must sign a legally binding contract with each economic operator. Such a contract must include the following elements:

- Customer Due Diligence/ Know Your Customer, and in particular, the names of all schemes it participates in and acceptance from the audit client to make all relevant information available to the [CB] auditors, including the mass balance data and the audit reports issued from other voluntary schemes.
- Identification of the activities undertaken by the economic operator which are relevant to the 2BS scheme's criteria, including the geographic and audit scope.



- Brief description of the certification process, including information related to the following topics:
 - 2BS audit program, audit plan, and on-site audit trails,
 - Risk analysis, group auditing²⁰ and audit duration,
 - Grading and impacts of nonconformities and scheduling of follow-ups,
 - Audit conclusions, assurance levels²¹ and audit report,
 - Certification decisions.

When an economic operator changes from one certification body to another, the previous certification body must communicate the latest audit report to the new Certification Body. The new Certification Body cannot enter a contract with a previously certified customer if unresolved nonconformities remain from the previous scheme.

Where an economic operator that was previously found to be in «critical» or «major» non-conformity applies for re-certification, the auditor shall bring that fact to the attention of all voluntary schemes in which the economic operator is currently participating or to which it has applied for recertification.

Section 5.4.8 provides additional guidance on the transfer of certification from one certification body, “the issuing certification body,” to another, “the accepting certification body”.

5.2.2 Economic operator’s registration review by 2BS

The registration review of a new scheme applicant comprises rigorous checks, including:

1. Undertaking a Customer Due Diligence/ Know Your Customer*, on companies with a limited trading history.
 - *
 - *the company identification and the profile of the company in the context of the renewable energy*
 - *its legal representation and the 2BS counterpart (emails & addresses),*
 - *type of interface (collector, processor and or trader),*
 - *type of activity(ies) (cooperative, bioethanol plant, biogas/biomethane unit, etc.)*
 - *number of sites and the addresses, and,*
 - *the production figures & characteristics (inputs and outputs),*
 - *suppliers (raw materials) & clients (targeted market)*
 - *the target scope of certification*

²⁰ See “group auditing” definition at section 9.5 “Applicable Terms and Definitions”.

²¹ The initial audit of a new scheme participant or a re-certification of an existing scheme participant under a revised regulatory framework shall as a minimum provide reasonable assurance on the effectiveness of its internal processes Depending on the risk profile of the economic operator, a limited assurance level can be applied on the veracity of its statements.



2. Cross-checking against other voluntary scheme certificate lists
3. The disclosure of the following information in their application for certification:
 - a. Whether they or their legal predecessor are currently participating in another voluntary scheme or have participated in another voluntary scheme in the last five years;
 - b. All relevant information, including the mass balance data and the auditing reports and, where applicable, any decisions to suspend or withdraw their certificates in the last five years;
 - c. Whether they withdrew from a scheme before the first annual surveillance audit;

The certification body cannot proceed with the first audit without a validated contract review between 2BS and the new applicant, i.e., without a 2BS certificate number exclusively allocated by 2BS.

5.2.3 Exclusion of economic operators during the registration review

The automatic exclusion of an economic operator from 2BS, when the economic operator,

1. Does not disclose the information in paragraph 2 above.
2. Or their legal predecessor failed the initial audit under another scheme, unless such initial audit took place more than three years before the application or if, in the meantime, the other scheme ceased its certification activities, which prevented the economic operator from reapplying. Where 2BS accepts the justification of the economic operator and decides to assess their application, the scope of the initial audit shall be adjusted to cover all relevant issues and specifically focus on the shortcomings identified in the initial audit that he failed in the other scheme
3. Or they or their legal predecessor withdrew from another scheme before the first annual surveillance audit took place unless the operator could prove that it had a valid reason for doing so. Where a voluntary scheme accepts the justification provided by the economic operator, the scope of the initial audit shall be adjusted to cover all relevant issues of the surveillance audit.

Economic operators may not join 2BS while suspended by another voluntary scheme²².

²² See suspension triggers in sections 5.4.4

Where the participation of an economic operator, or its legal predecessors, in a voluntary scheme is suspended or terminated by the withdrawal of its certificate following an audit which confirmed «critical» nonconformity, 2BS may refuse the participation of that operator for at least two years the suspension or termination of participation.

5.2.4 Audits: intensity, frequency

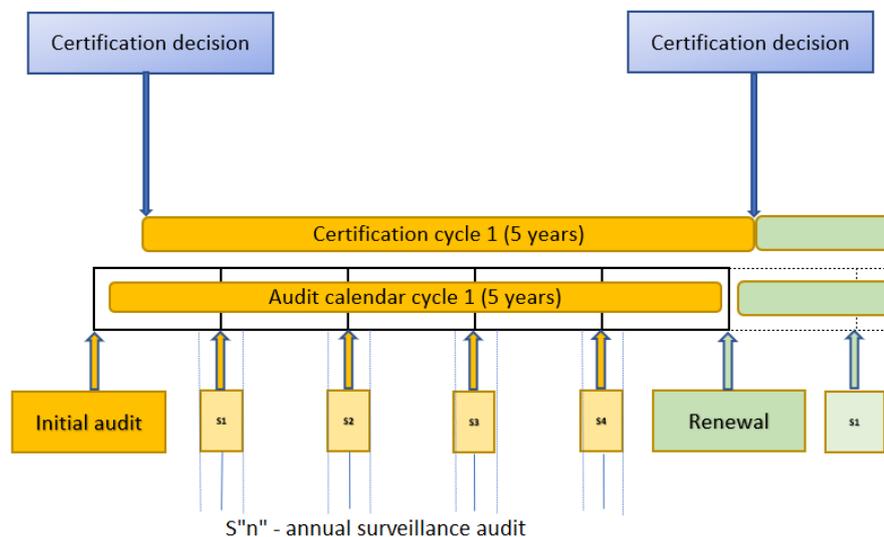
Economic operators shall successfully pass an on-site initial / renewal audit before allowing them to participate in the scheme, i.e., to be certified. Annual surveillance audits are systematically on-site.

The initial audit of a new 2BS participant or a re-certification of a 2BS participant under a revised regulatory framework shall always provide “reasonable assurance”²³ on the effectiveness of its internal processes.

Depending on the risk profile of the economic operator, a “limited assurance level”²⁴ can be applied to the veracity of its statements.

Every audit generates a plan of audit and an audit report that is uploaded on the economic operator’s private space of the 2BS intranet.

Under positive recommendation from the auditor and the reviewer, a five-year validity certificate is issued and published on the 2BS internet site.



²³ Reasonable assurance implies a reduction in risk to an acceptably low level as the basis for a positive form of expression such as “based on our assessment, the evidence is free from material misstatement” Reasonable assurance is stronger than a “limited assurance level”

²⁴ “Limited assurance level” implies a reduction in risk to an acceptable level as the basis for a negative form of expression by the auditor such as “based on our assessment nothing has come to our attention to cause us to believe that there are errors in the evidence”



5.2.5 Initial, annual surveillance audits

All the audits, initial, annual surveillance and re-certification (renewal) of 2BS scheme participants shall always be undertaken on-site.

Where an economic operator that was previously failed his initial audit because of a critical or major non-conformity applies for re-certification, the auditor shall bring that fact to the attention of all voluntary schemes in which the economic operator is currently participating, or to which it has applied for recertification.

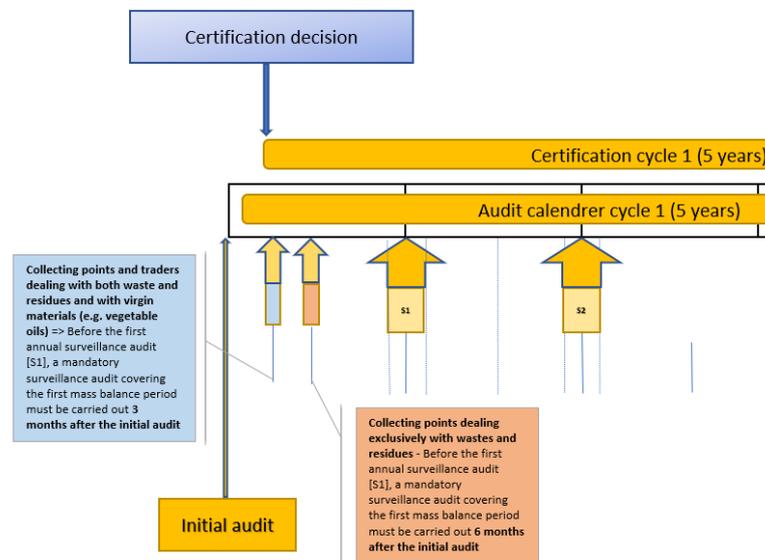
Annual surveillance audits must be carried out on the anniversary date of the certificate issuance with a tolerance of plus or minus two months.

Specific rules apply to the audit supply chains from wastes and residues as defined in procedure 2B-PRO-04. In summary, the frequency and intensity of the auditing procedure shall reflect the overall level of risk, as follows:

1. For **biofuels and bioliquids from wastes and residues**

- a. Points of origin supplying **five or more tones per month** of waste or residue listed in parts A and B of Annex IX to Directive (EU) 2018/2001 shall be subject to an on-site audit. The on-site audit may be based on a sample where a group auditing approach is taken.
- b. The certification body shall conduct a mandatory surveillance audit within six months after the first certification.
- c. For collection points and traders dealing with waste, residues, and virgin materials such as vegetable oils, an additional surveillance audit shall be conducted three months after the first certification audit, covering the first mass balance period.
- d. Intermediary collectors shall be subject to an annual on-site audit (as set out in Article 12(4)²⁵ of the Implementing Regulation (EU) 2022/996 of 14 June 2022).

²⁵ Group Auditing



2. For biomass fuels from wastes and residues

- There is no mandatory requirement to audit on-site the points of origin; however, if the level of identified risk is determined to be high then an on-site may still be undertaken.
- The mandatory surveillance audits within 3 and 6 months after the first certification are not applicable.
- The audit of sites and respective mass balances is not required.
- Intermediary collectors shall be subject to an annual on-site audit (as set out in Article 12(4)²⁶ of the Implementing Regulation (EU) 2022/996 of 14 June 2022).

5.2.6 Re-certification (renewal) audits

For certification renewals, the expiry date of the previous certificate shall be taken into account when planning the renewal audit. The renewal audit shall be scheduled between 3 to 6 months before the end of the certificate's validity.

This provision allows the economic operator to close any «major» or «critical» nonconformities that may have arisen during the renewal audit and thus avoid a break in certification between two certification cycles.

5.2.7 Audit preparation / Audit plan (before the on-site audit)

²⁶ Group Auditing



5.2.7.1 Introduction

In the preparation of the initial on-site audit, as well as during subsequent surveillance or renewal audits, the auditor should make an appropriate analysis of the overall risk profile of the economic operator being audited.

Based on the auditor's professional knowledge and the information submitted by the economic operator, this analysis should take into consideration the level of risk of the specific economic operator, including the nature and the extent of past non-conformities, but also the characteristics of the supply chain (e.g., for economic operators that handle materials listed in Annex IX of Directive (EU) 2018/2001).

The audit intensity, scope, or both should be adapted to the level of identified overall risk to ensure an adequate level of trust in the veracity of the information provided by the economic operators, mitigating the risks of material misstatements.

1. The economic operator,
 - (a) Shall interact with the certification auditor, collecting and supplying the documents, records and information as requested, enabling the preparation of the audit and ensuring the efficiency of the on-site audit

2. The auditor shall check,
 - (a) the information related to activities undertaken by the economic operator which are relevant to the scheme's criteria to review the scope of certification for the initial audit and possible changes of the initial scope when preparing the surveillance and renewal audits;
 - (b) the setup and all data of the mass balance (including its update) and product groups in liaison with the transaction information
 - (c) the list of all points of origin (wastes and residues) that have signed a self-declaration²⁷ with the First Gathering Point;
 - (d) all relevant information concerning the calculation of actual GHG emissions in advance of the planned audit (initial and surveillance audits) whenever actual GHG emission calculations are within the scope of the audit. This includes input data and any relevant evidence, information on the emission factors and standard values applied and their reference sources, GHG emission calculations and evidence relating to the application of GHG emission saving credits (e_{ccr} , e_{eccs} , e_{esca});

²⁷ Additional detail in the specific procedure of wastes and residues, 2BS-PRO-04



- (e) the verification plan shall correspond to the risk analysis and the scope and complexity of the economic operator's activities, and which defines the sampling methods (group auditing) to be used with respect to that operator's activities.;
- (f) the verification plan shall include the verification of the accuracy of data recorded by the economic operator or their representatives in the Union Database
- (g) whenever applicable, the list of the corrective action requests raised in the previous audit, along with the efficiency of the solutions deployed to eradicate the source of the dysfunctions.
- (h) the auditor shall draw up and send the audit plan to the client two weeks before the audit on site.

5.2.7.2 Group auditing and risk analysis – (exclusively for First Gathering Points)

5.2.7.2.1 Scope

Group auditing is exclusively applicable to economic operators in charge of the collection and traceability of raw materials²⁸, i.e., standard first gathering entities (crops and wastes & residues) certifiable to the standard 2BS-STD-01, and in particular,

- for checking compliance with the 2BS's land-related criteria, where the areas concerned are in proximity and have similar characteristics, such as equivalent size and nature production climatic conditions,
- for the purpose of calculating GHG savings, where the units have similar production systems and types of crops,
- for points of origin²⁹ belonging to a homogeneous group, i.e., generating similar types of material with similar processes (size, quantities, collection frequency, storage characteristics, travel legislation and administrative control, type, time and distance of transport, and logistics).

In group auditing (based on a sample), where desk audits replace onsite audits, certification bodies should ensure that those audits can provide the same level of assurance. Desk audits shall be backed by the availability of high-quality satellite images and cartography registries on protected areas and peatland that provide information on the relevant time horizon).

Points of origin of wastes and residues destined to be processed into biofuels and bioliquids units, after collection interface, shall be subject to an on-site audit when they supply five [5] or more tonnes per month of waste or residue listed in part A and B of RED II recast Annex IX.

²⁸ No other economic operators further down the supply chain can apply for "group auditing"

²⁹ See definition of points of origin in section 9.5



The on-site of the above points of origin may be based on a sample if a group auditing approach is taken.

5.2.7.2.2 Size and sampling of a group auditing – third party audit

The minimum number of group members to be audited individually during the initial surveillance and renewal audit **shall be the square root of the number of members** (= "farmers" or "points of origin of wastes & residues") in the audit group.

The sample size may be increased depending on the level of risk (with a minimum of 10%), and it must be representative of the whole group and determined using a combination of risk and random selection (random selection must be used to select a minimum of 25% of the sample).

75% of the sample to be audited must be selected based on a risk analysis.

The auditor shall ensure that the following potential risks are part of the sample whenever relevant:

- ✓ Roots of «critical» and «major» nonconformities, as defined in section 5.2.10 and subsequent paragraphs;
- ✓ Group members claiming actual GHG emission calculations, "e_{ec}";
- ✓ Group members claiming "e_{sca}" emission savings;
- ✓ Group members claiming "e_i" emissions;
- ✓ Any other criterion as deemed relevant by the auditor (Certification Body).

The auditor shall take into consideration the following points:

- ✓ The farms (members of the groups) and points of origin (wastes & residues) selected for the sample based on risk analysis (75% of the members) shall vary from year to year.
- ✓ Desk studies (= audit of the central office of the first gathering point, without visiting the farms or points of origin) are allowed under the following conditions:
 - The annual self-declarations of the entire members of the first gathering point shall be available;
 - The Group manager in charge of 2BS certification must have the competence³⁰ to assess annual self-declarations with dedicated and systemic monitoring resources, such as internal audits, risk assessment and management review

³⁰ Ability to apply knowledge and skills to achieve intended results



- The internal annual audits carried out by the **First Gathering Point group managers** are always on-site (farmers and or points of origin)
- Availability of software/internet mapping tools allowing simultaneous viewing and cross-checking of the geographic position of every biomass producer's plot (within the sampling scope of the audit) with the environmental zoning (Natura 2000, data on protected areas and peatland, etc.) for the crop campaign,
- possibility to compare formal land-use records of the January 2008 campaign with the current crop campaign
- availability for the period being audited of all the declarations of biomass producers within the certification scope. These declarations should detail
 - the type of crop, the detailed amount of sustainable material that could be harvested, and the geographical position (NUTS 2 region for instance)
 - the type, the origin (activity) and the tonnage of waste and residue collected
- full compliance with Principle 0 of standard 2BS-STD-01, enabling, therefore, a group auditing approach for First Gathering Points
- the audit pieces of evidence available at the central office and made available by the FGP must have the same or better quality as they could be collected or provided during an on-site audit (farmers and or points of origin) with the same time duration
- the data required to perform the calculation of "e_{ec}" GHG emissions for all members shall be available, and
- whenever applicable, data required to calculate "e_{sca}" savings emissions for all members shall be available.

Auditors may use a risk matrix to facilitate the risk classification crossing the probability of occurrence and the severity of the consequences for the entity covered by a 2BS certificate, that is to say, the source events that may lead to a «critical», «major», or «minor» non-conformity.

In the case where the auditor (Certification Body) lacks confidence in the data being presented by the central office and its manager to show compliance, he shall request further information or carry out an on-site visit, i.e., over the biomass production area (member group) / points of origin of materials listed in Annex IX of the RED II.

5.2.7.2.3 Group manager(s) (role)

"Group manager" is a mandatory organisational trained and responsible person **at the level of the First Gathering Point (collection and trade of raw materials)** with the following duties:

- Management of the 2BS certification process of collection and trade of raw materials
- Authority to decide exclusions or joining of group members



- Maintenance of an updated list of group members
- In charge of updating and deploying the applicable procedures and collecting the audit and document records from all the suppliers every year (raw materials, sustainability characteristics and GHG emissions)
- Administration of the internal audit and monitoring system comprising all the group members
- Set up and deployment of the mass balance system and associated records
- Interface with group members and certification body (auditors)
- The interface between 2BS and the economic operator for which he/she is working for
- Surveillance that all the audits, namely the annual surveillance audits, are carried out as required by this procedure
- Record keeping

“Group manager” is a key management representative **to be audited on-site** by the certification body to establish the conformity with Principle 0 of standards 2BS-STD-01 for the activity of **collection (raw materials)** and 2BS-STD-02 for the activity of **trade (raw materials)**. A FGP may have one or several Group managers depending on the extension and diversity of the group members

5.2.7.2.4 Responsible person (role)

“Responsible person” is a mandatory organisational trained and responsible person at **the level of the conversion and or trade of intermediary and final products with** the following duties:

- Management of the 2BS certification process of conversion units (**last interfaces**) and **trade units (intermediary and final products)** including suppliers
- Set up and deployment of the mass balance system and associated records (supplies and deliveries)
- Maintenance of an **updated list of suppliers**
- Keeping records of all supplies (tonnage, dates, products, raw materials, sustainability and eligibility evidences with the GHG emissions associated to each feedstock)
- In charge of collecting all the audit and document records
- Administration of the internal audit and monitoring system of the system certified.
- The interface between 2BS and the economic operator for which he is working for
- The interface between the CB and the economic operator ensuring that all the audits, namely the annual surveillance audits, are carried out as required according to programming requirements

“Responsible person” is a key management representative to be audited on-site by the certification body to establish the conformity with Principle 0 of the standard 2BS-STD-02 for the activity of **processing** and **trade of intermediary and final products**.



5.2.7.2.5 Third-party audits – Risk considerations

The auditor shall conduct a risk assessment of the context in which the operator's nonconformities are raised and classified.

Typical risks identified by 2BS are as follows:

- Risk of intentional violation of 2BS sustainability criteria
- Risks of nonconformities that an economic operator cannot correct once the claim has been made
- Risk of nonconformity with land-related principles of Standard 2BS-STD-01
- Risk of false claims of intentional production of wastes and residues
- Risk of wrong mass balance book-keeping
- Risk of records with inaccurate information
- Risk of wrong calculation and forwarding of GHG emissions values

It is the responsibility to liaise the audit approach to the risks associated to the scope of the audit and to the severity of the audit indicators that enable the auditor to classify nonconformities as '«critical», '«major»' and '«minor»' for each operator

Section 5.2.10 'Grading and management of nonconformities' facilitates the auditor's job to classify the non-respect of audit requirements of both audit standards: 2BS-STD-01 & 2BS-STD-02

5.2.8 Certification audit – onsite audit trails

5.2.8.1 Introduction

Auditors shall,

1. Confirm and complete on-site the work carried out during the preparation step of the audit, namely the identification of:
 - The activities of the economic operator which are relevant to the scheme's criteria
 - Relevant systems of the economic operator and its overall organisation concerning the scheme's criteria and checks for the effective implementation of relevant control systems.
 - Whenever applicable
 - Revisit the responses proposed by the client to the corrective actions raised during the previous audits («critical», «major» and «minor»). Even if the «major» and «minor» corrective(s) action(s) have already been closed out in preliminary audits, it is important to revisit the processes incriminated by those deviations over the coming surveillance audits.
 - Analyse the «minor» corrective actions requests raised in the previous audit; they shall be closed out or graded into «major» or «critical».



2. Analyse the risks which could lead to a material misstatement based on the auditor's professional knowledge and the information submitted by the economic operator. That analysis shall take into consideration the overall risk profile of the activities, depending on the level of risk of the economic operator and the supply chain, for example, for economic operators that handle material listed in Annex IX. The audit intensity or scope, or both, shall be adapted to the level of overall risk identified;
3. Carry out a verification which corresponds to the risk analysis and the scope and complexity of the economic operator's activities, and which defines the sampling methods to be used with respect to that operator's activities
4. Deploy the audit plan by gathering evidence following the defined sampling methods, plus all relevant additional evidence, upon which the auditor and reviewer's verification conclusion will be based;
5. Request to the operator to provide any missing elements of audit trails, explain variations, or revise claims or calculations, before reaching a final verification conclusion.
6. Be able to draft an audit report after the audit with consistent and complete content as required in section 9.3.2

5.2.8.2 Mass balance

When verifying the conformity of the mass balance, the auditor shall follow the instructions laid down in annex 9.1 of this procedure, and in particular, the auditor shall check the records enabling him to validate according to the scope of the interface, e.g. first gathering point, type of processing unit or trader:

- The mass balance operating mode
- The adjustment of sustainability of consignments after processing
- The traceability and accuracy of the information
- The allocation of the sustainability characteristics

5.2.8.3 GHG emissions

Whenever actual GHG emission calculations of biofuels, bioliquids and biomass fuels are within the scope of the audit, the auditor shall verify that the following specific rules³¹ are enforced:

1. In taking into account the GHG emissions of inputs, the emission factors set out in Implementing Regulation (EU) 2022/996 of 14 June 2022 and Annex IX shall be applied;
2. In determining the emissions from the extraction or cultivation of raw material, the methodology set out in Implementing Regulation (EU) 2022/996 (C2022) 3470 and Annex VII shall be applied;

³¹ Rules set out in the procedure 2BS-PRO-03 in compliance with [Article 31 of Directive (EU) 2018/2001]



3. In determining the emission savings from soil carbon accumulation via improved agricultural management (e_{sca}), the methodology set out in Implementing Regulation (EU) 2022/996 of 14 June 2022 and Annex V shall be applied.

In addition, the auditor shall check that claims on actual GHG values are valid only after the ability of the economic operator to conduct actual value calculations has been verified.

Procedure 2BS-PRO-03 laid down the applied methodology to carry out the verification of the GHG emissions of biofuels, bioliquids and biomass fuels (calculations and required savings).

4. Volume: For fuels, the energy quantity of the fuel must also be included. For the calculation of the energy quantity, conversion factors in Annex III to Directive (EU) 2018/2001 must be used.

5.2.8.4 Annual Production of First Gathering Points and last Interfaces

The information concerning the annual sustainable tonnages sold by the first gathering points and last interfaces (equal to the mass balance outputs from January to December of the previous year) must be collected, recorded and transmitted to 2BS by each certified entity before the 31st of January of the current year.

First gathering points are required to report the tonnage of

- sustainable feedstocks (raw material) collected and sold by species & materials by country of origin; trade flows (resale of feedstocks purchased from other operators already certified by 2BS or by another voluntary scheme) must be excluded from this reporting

Last interfaces are required to report tonnages of

- processed sustainable products (biofuels, bioliquids and biomass fuels), by type of and tonnage of feedstocks (raw material) and their countries of origin; trade flows (resale of products purchased from other operators already certified by 2BS or by another voluntary scheme) must be excluded from this reporting

Coherency between the annual mass balance records and the data declared in the European Database, shall be audited.

All entities certified for the trading business whose activity consists in buying and reselling sustainable raw materials and fuels, as well as the trading flows of the first gathering entities, collections points and last interfaces, are not required to report

5.2.9 Audit findings

Audit findings collected during the audit trails shall be evaluated against the audit criteria to determine the system's conformity (audit report) and the possible raised nonconformities.



Nonconformities identified during an audit shall be classified³², based on their degree of severity, as «critical», «major», and «minor».

5.2.10 Grading and management of non-conformities

In both 2BS audit standards, 2BS-STD-01 and 2BS-STD-02, the indicators are the requirements to be verified. Those requirements are often associated with specific product procedures, e.g., biomethane production, waste and residues, GHG calculation methodology, etc.

Nonconformities (non-satisfaction of a requirement) identified during an audit shall be drafted specifying the failure, identifying the evidence (records) and the scope of its ramification.

The following three subparagraphs give the instructions to classify the severity of nonconformities and specify the actions to be taken by the certification body and consequences for the economic operator.

5.2.10.1 «critical» nonconformity

Framework

The auditor shall keep in mind that the intentional violation of a voluntary scheme's standards, such as fraud, irreversible nonconformity, or a violation that jeopardises the integrity of the voluntary scheme, shall be considered to be a «critical» nonconformity.

«critical» nonconformities shall include, but are not limited to, the following:

1. Non-compliance with a mandatory requirement of the standard 2BS-STD-01, such as land conversion, which contravenes Principle 3 (High Biodiversity Land)³³, Principle 4 (High Carbon Stock Land)³⁴ and Principle 5 (Peat Land)³⁵;
2. Fraudulent issuance of proof of sustainability of the last interface, for example, intentional duplication of proof of sustainability to seek financial benefit.
3. Deliberate production of wastes or residues, for example, the deliberate modification of a production process to produce additional residue material or the deliberate contamination of material to classify it as a waste.

Action and consequences for a certification body and an economic operator

³² In accordance with Article 10(4) of the Implementing Regulation (EU) 2022/996

³³ RED II, Article 29(3)

³⁴ RED II, Article 29(4)

³⁵ RED II, Article 29(5)



In the case of «critical» nonconformities, economic operators applying for certification shall not be issued a certificate (initial audit). Economic operators may re-apply for certification after the lapse of a fixed period: 24 months.

«critical» nonconformities identified during surveillance or renewal audits or through a voluntary scheme's internal monitoring or complaints process shall lead to the immediate withdrawal of the economic operator's certificate.

Where the participation of an economic operator, or its legal predecessors, in 2BS terminated by the withdrawal of its certificate following an audit which confirmed «critical» non-conformity, other voluntary schemes may refuse the participation of that operator for at least two years following the suspension or termination of participation.

Where an economic operator that was previously found to be in «critical» applies for re-certification, the auditor shall bring that fact to the attention of all voluntary schemes in which the economic operator is currently participating or to which it has applied for recertification.

Where audits identify «critical» non-conformities, 2BS shall publish an aggregated list of these non-conformities together with a respective action plan and timing for their correction as agreed with the economic operators concerned. This list shall comply with personal data protection legislation.

Economic operators whose certificates are withdrawn shall be listed on the website for at least 24 months after the withdrawal, termination, or expiration date. Changes in the certification status of economic operators shall be made public without delay.

If a «critical» nonconformity is identified in the whole initial group sample, then an additional sample of group members of the same size shall also be audited. Systemic non-compliance of the majority of group members across the whole sample shall lead to the withdrawal of the entire group certification, as applicable.

5.2.10.2 «Major» nonconformity

Framework

Failure to comply with a mandatory requirement (indicators) of standards 2BS-STD-01 & 2BS-STD-02, where:

- the nonconformity is potentially reversible,
- repeated and reveals systematic problems, or
- aspects that alone, or in combination with further nonconformities, may result in a fundamental system failure,

shall be considered to be a «major» nonconformity. «Major» nonconformities shall include, but are not limited to, the following:

1. Systematic problems with mass balance or GHG data reported, for example, incorrect documentation is identified in more than 10% of the claims included in the representative sample;



2. The omission of an economic operator to declare its participation in other voluntary schemes during the certification process;
3. Failure to provide relevant information to auditors, for example, mass balance data and audit reports issued by other voluntary schemes, annual production data (first gathering points and last interfaces)
4. For co-processing, identified deviation in the testing method or inaccuracy in incorporating the results of such tests into the final calculation by the economic operator on verifying the consistency between the amounts of biomass entering the process and the amounts of biofuel and biogas that are recorded as being produced from the biomass.

Action and consequences for a certification body and for an economic operator

In the case of «major» nonconformities, the economic operators shall not be issued a certificate (initial audit).

«major» nonconformities identified during surveillance or re-certification audits or through a voluntary scheme's internal monitoring or complaints process shall lead to the immediate suspension of the economic operator's certificate.

Where economic operators do not provide a remedy for any «major» nonconformities within 90 days from notification, the certificate shall be withdrawn; the close out of a «major» nonconformity shall be carried out by the auditor after succeeded assessment of the set-up of and deployment of the corrective action.

Where the participation of an economic operator, or its legal predecessors, in 2BS is suspended, other voluntary schemes may refuse the participation of that operator for at least two years following the suspension or termination of participation.

Where an economic operator that was previously found to be in «major» nonconformity applies for re-certification, the auditor shall bring that fact to the attention of all voluntary schemes in which the economic operator is currently participating or to which it has applied for recertification.

Where audits identify «major» non-conformities, 2BS shall publish an aggregated list of these non-conformities together with a respective action plan and timing for their correction as agreed with the economic operators concerned. This list shall comply with personal data protection legislation.

If a «major» non-compliance is identified in the whole initial group sample, then an additional sample of group members of the same size shall also be audited. Systemic non-compliance of the majority of group members across the whole sample shall lead to the suspension of the entire group certification, as applicable.



5.2.10.3 «minor» nonconformity

Framework

A nonconformity with a limited impact, constituting an isolated or temporary lapse, is not systematic and does not result in a fundamental failure.

The addition of «minor» nonconformities concerning the same type of requirement may lead to a «major» nonconformity.

The lack of formal evidence of training programme/supports and management review of a group manager is a potential «minor» nonconformity.

Action and consequences for a certification body and an economic operator

The close out of a «minor» nonconformity shall be carried out by the auditor after succeeded assessment of the set-up of and deployment of the corrective action at the next surveillance audit. If the «minor» nonconformity is not closed out within the appropriate time, it shall be graded as “«major» nonconformity”.

5.2.10.4 Group auditing – Impact of the non-conformities

If

- A «critical» nonconformity is identified in the whole initial group sample,
 - Then an additional sample of group members of the same size shall also be audited.
 - Systemic non-compliance of the majority of group members across the whole sample shall lead to the withdrawal of the entire group certification, as applicable.
- A «major» non-compliance is identified in the whole initial group sample,
 - And then an additional sample of group members of the same size shall also be audited.
 - Systemic non-compliance of the majority of group members across the whole sample shall lead to the suspension of the entire group certification, as applicable.
 - Where economic operators do not provide a remedy for any «major» nonconformities within 90 days from notification, the certificate shall be withdrawn; the close out of a «major» nonconformity shall be carried out by the auditor after succeeded assessment of the set-up of and deployment of the corrective action.



5.2.11 Audit Conclusion, reasonable and limited assurance level and audit report

After considering the audit objectives and all audit findings, the outcome of the audit must be stated, taking into consideration the severity grading of the nonconformities raised by the auditor and the assurance level³⁶ of the auditing findings.

A reasonable assurance is required whenever the auditor rises

- non-conformities and
- conclude on conformity regarding
 - land eligibility
 - material status: “products”, “coproducts” and “waste & residues”
 - GHG emissions savings

The assurance given by the auditor is reliant on the fact that the auditor will exercise professional judgment to decide the level of audit procedures used to gather audit evidence.

This includes, but is not limited to, risk assessments, analytical procedures and tests of control and substantive testing.

There are inherent limitations in an audit. Most of the evidence on which the auditor’s opinion is based is persuasive rather than conclusive. Audit evidence gathered may involve uncertainties about estimates provided by management in audit findings. In addition, audit evidence may not be practically or legally available. Because of these inherent limitations and the impracticality of examining all the evidence, as well as uncertainties about the future, an auditor cannot provide an absolute level of assurance.

As such, every successful audit report shall state at the conclusion the number of corrective action requests (closed out from the previous audit and raised during the current audit) preceded by, “based on our assessment, nothing has come to our attention to cause us to believe that there are errors in the evidence”.

5.2.12 Audit records

The following elements are objective evidence that shall be claimed by different processes and diverse interested parties to show compliance with the applicable auditing rules.

³⁶ Limited assurance level” implies a reduction in risk to an acceptable level as the basis for a negative form of expression by the auditor such as “based on our assessment nothing has come to our attention to cause us to believe that there are errors in the evidence”. A stronger “assurance level” is the “Reasonable assurance level”. Reasonable assurance implies a reduction in risk to an acceptably low level as the basis for a positive form of expression such as “based on our assessment, the evidence is free from material misstatement”



Action from	Record identification	Key data	Process	Interested Parties concerned
CB sales & marketing	Contract with the client	Scope and duration of the audit	Certification sales process	Economic operator, CB, 2BS
Back-office	Auditor order mission	Useful time transmission the correct data to the auditor	Auditor preparation	Economic operator, CB, 2BS, MS, EC
Auditor	Audit plan	Traceability of the audit preparation details, the data collected and analysed by the auditor along with the audit conclusion	Audit preparation	Economic operator, CB, 2BS, MS, EC
	Audit report		Audit on site	
Technical reviewer	Reviewing record	Evidence of an authorised certification decision	CB control & management	CB, 2BS, MS, EC
Certification Body	Auditor and reviewers qualification records	Evidence of selection of authorised and qualified resources	CB control & management	CB, 2BS, MS, EC
Certification Body	Certificate status	Record to available in 2BS internet (active, suspended or withdrawn)	Certification decision and CB documentation control	Economic operator, CB Market, Biofuel Market, 2BS, MS, EC,

Section 9.3 gives instructions to complete the following records:

- The audit report, and
- Certificate

5.3 Audit time

5.3.1 Introduction

The audit duration includes the total time on-site at a client's location, central office and time spent off-site carrying out planning, document review, interacting with client personnel and report writing.

The first review of actual GHG emission savings shall be carried out during the audit preparation. Economic operators shall make available to auditors all relevant information concerning the calculation of actual GHG emissions in advance of the planned audit. This includes input data and any relevant evidence, information on the emissions factors and standard values applied and their reference sources, GHG emissions calculations and evidence relating to the application of GHG emissions saving credits (e_{ccr} , e_{ccs} , e_{sca}).



The on-site audit process comprises the following activities

- conducting the opening meeting
- performing document review while conducting the audit
- communicating during the audit
- assigning roles and responsibilities of experts (if required)
- collecting and verifying information, including mass balance and internal audit reports
- generating audit findings
- when applicable, raising and closing out nonconformities
- preparing audit conclusions
- conducting the closing meeting

The report writing shall translate the audit findings (including calculation of GHG emissions savings), the status, and the follow-up of the nonconformities (if any) and the audit conclusion. The minimum content of an audit report is defined in section 9.3.2 of this procedure.

The audit report is a key record which simultaneously satisfies the expectations of the following interested parties:

- the economic operator
- the CB reviewer in charge of the certification decision
- 2BS in charge of the monitoring activity concerning the economic operators and the certification bodies
- auditors of certification bodies whenever the economic operator relies on the chain of certification of other(s) voluntary schemes and national systems
- the European Commission and the Member States when requiring audit records further to an investigation
- another CB when the economic operator wishes to switch CB

Ideally, the audit report may be left with the client after the closing meeting and transmitted to the CB reviewer the same day.

Travel (en-route or between sites) and breaks are not included in the on-site duration of 2BS certification audits.

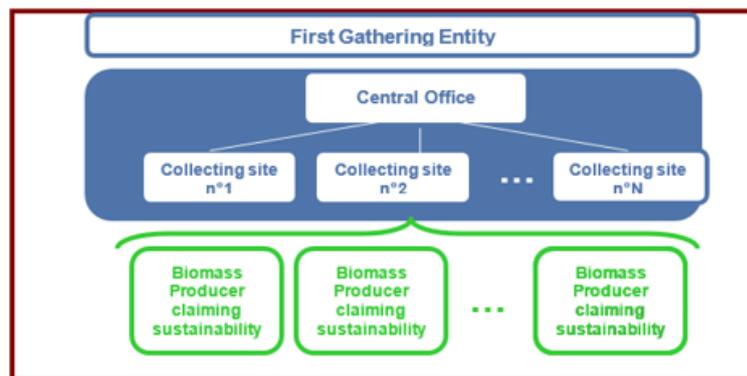
The duration of an audit day usually is 8 hours and may or may not include a lunch break depending upon local legislation.

Certification bodies shall consider the methodology of sampling and the robustness of the data, the risk analyses and the scope and the complexity of the economic operator's activities and the number of locations (sites) to determine the audit duration.

Every reduction in terms of audit duration above 0.5 days of minimum audit duration must be justified by the certification body.

Notwithstanding the partial guidance provided by this document, in the following sections, the time allocated for a specific certifiable entity shall be sufficient to plan and accomplish a complete and adequate audit of the 2BS system user.

5.3.2 First Gathering Entity [FGE] - Crops



The first gathering entity in the monitoring process includes the central office, the collecting sites and the biomass producers claiming sustainability.

This entity must clearly define its certification scope when it wishes to be certified. It also must give details of the group manager and all members of the groups of the certification unit (collecting sites, biomass producers). The collecting sites are storage areas for biomass.

The central office of the first gathering entity is generally the site which collects and centralizes all necessary data regarding the origin of potentially sustainable biomass, the mass balance system (consolidated and for each individual site) and all necessary information relating to GHG emission savings.

The minimum audit duration for the Central Office, collecting sites and biomass producers indicated below is a function of the number of biomass producers claiming sustainability and collecting sites covered by the certification unit and of any potential risk identified by the Independent Certification Body.

These figures indicate minimum audit durations, which can be increased by the Certification Body whenever justified by a level of risk identified as higher than usual, the adoption of actual GHG savings calculations and the significant level of nonconformities being identified.

The duration of the initial audits is the same as that of the follow-up or monitoring audits since compliance with all the requirements of the auditing standards must be verified at each audit.

Higher and lower sampling rates must be justified in the audit report.

This guide shows the minimum number of audit days.



Traditional Industries => <u>large number</u> of collecting sites (e.g. Cereal and Oleaginous)	Audit preparation and report => <u>Number of days</u>	Site audits => <u>Number of days</u>
Number of sites concerned by certification	All types of audits: initial, surveillance and renewal	
1-5	0.5	1
6-10	0.5	1.5
11-50	0.5	2
51-100	1	2.5
>100	1	3

Integrated Industries => <u>small number</u> of collecting sites (e.g. Sugar Beet)	Audit preparation and report => <u>Number of days</u>	Site audits => <u>Number of days</u>
<u>Number of sites</u> concerned by certification	All types of audits: initial, surveillance and renewal	
1	0.5	1.5
2-5	0.5	2
6-10	0.5	2.5
>10	1	3

At each audit, at least one day shall be spent in the central office to review all relevant group document procedures, risk analysis, monitoring records and registries, the self-declarations of biomass producers, the mass balance system and related records, and the GHG savings data and/or calculation where relevant.

A risk analysis shall also be performed based on records available at the central office of the first gathering entity to select the collecting sites to be independently verified.

The lead auditor shall ensure that, as part of the audit, at least the square root of the number of farmers covered by the scope of the certificate is verified through site audits, unless desk audits ensure that those audits are able to provide the same level of assurance provided by an on-site audit (e.g., availability of high-quality satellite images, data on protected areas and peatland that provide information on the relevant time horizon).

When the first gathering entity can demonstrate that all potential risks have been controlled as described above, the independent certification body can decide to reduce the sampling level accordingly. However, the minimum required sampling level is 3% of collecting sites to be verified through site audits.

With an audit of one-day minimum, during surveillance and renewal audits, a 0.5-day reduction of the audit duration may be authorised whenever the economic operator can demonstrate that it has a robust quality and group management system in place covering the activities of the first gathering entity and all relevant group members (i.e., producers of biomass claiming sustainability).

Higher audit duration may be justified when:

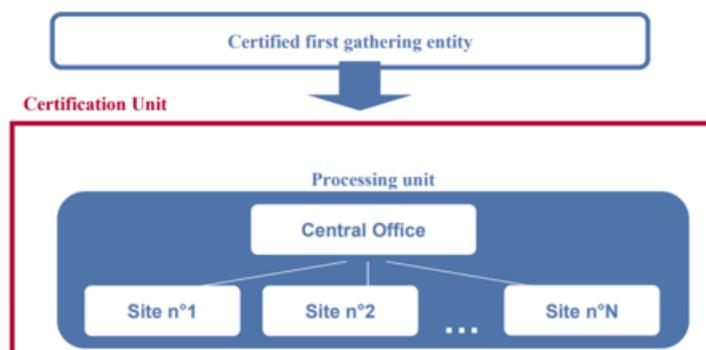
- The number of suppliers (farmers) is significant as auditors are required to audit the square root of 75% of the biomass suppliers (based on risk analysis) and 25% (at random),
- Actual GHG emissions calculations replace the NUTS2 values to determine “ e_{ec} ”,
- There are “ e_{sca} ” calculations to be verified.

5.3.3 First Gathering Points (Waste and residues)

Audit duration FGP of collecting wastes and residues depends on the number of points of origin, the extent of their geographical distribution, the diversity of materials to be audited, the existence of any intermediary spots, and the need to do on-site audits due to the monthly level of the tonnage of collected materials dedicated to biofuels and bioliquid supply chains.

For more information about specific audit rules impacting audit duration, refer to the applicable procedure, 2BS-PRO-04.

5.3.4 Processing units





Processing units	Audit preparation and report => <u>Number of days</u>	Site audits => <u>Number of days</u>
Number of sites concerned by certification	All types of audits: initial, surveillance and renewal	
1	0.5	1
2-5	0.5	1.5
> 5	0.5	2

During the initial audit, at least one day shall be spent in the Central Office of the processing unit.

For all sites sharing the same management system, the aim is to review all relevant documents, procedures and registers, the mass balance system and related records, and the GHG emissions saving data and/or calculations where relevant.

All biofuel production sites shall be audited on-site.

A representative sample of storage sites (at least the square root of the number of sites) is acceptable, provided that the sites share the same management system, are covered by the same Central Office and are selected following an appropriate risk analysis which is verified during the audit.

For entities with more than one site, during annual and renewal audits, a 1/2-day reduction of the audit duration may be authorised where the economic operator can demonstrate that it has a robust quality management system in place covering its activities.

5.3.5 When First Gathering points (crops) are also Processing units

Whenever the first gathering point can demonstrate that it is also the first processing unit, the audit duration is cumulative.

A 0.5-day reduction of the audit duration may be authorised during the initial surveillance and renewal audits, which last at least one day.

5.3.6 Traders – (Scope & minimum audit duration)

Traders who take legal ownership and physical possession of the product while not processing the product shall be independently verified and certified before they can make any sustainability claim.

The minimum audit duration for a trader is as follows:



All type of audits: initial, surveillance and renewal	
Audit preparation and report => Number of days	Site audits => Number of days
0.5	1

The audit will review all relevant documented procedures and registers, the mass balance system and related records, and the GHG emissions saving data and/or calculation, where relevant.

Whenever justified, the certification audit may be performed through a documentary certification audit rather than an on-site audit. In such cases, the independent Certification Body must have immediate access to all the necessary documented evidence to perform the certification audit. The Certification Body shall reserve the right to conduct on-site certification audits if nonconformities are identified during the document review.

5.3.7 Biomethane Plants

Audit duration of collection points and Biomethane plants depends on the number of suppliers of raw materials, the extent of their geographical distribution, and the complexity and extent of the process.

At least one day on-site must be planned for each anaerobic digestion unit when it has a few suppliers (biomass and points of origin) located near the anaerobic digestion unit.

In more complex cases (many suppliers, significant travel transport distances of raw materials, multiple processes on-site, such as post-digestion, cogeneration, biomethane liquefaction, or injection), a calculator provided by 2BS help CB to size the audits.

Preparation and reporting time is the responsibility of the certification body. This time must allow the auditor to be able to produce deliverables (audit plan and audit report) with a defined, specific content.



2BS Voluntary Scheme

RED II - Requirements for the Certification Process

Doc: **2BS-PRO-02**

Version: **11 (en)**

Approved on: **03/01/2024**

Elements to be taken into account to set an audit duration of the anaerobic digestion unit with the collection of feedstock integrated* **Audit days**
0,00

Agricultural Biomass Collection (2BS-STD-01)	Durée (minutes)	Duration (h) 0,0	Days 0,00
Enter the number of contributors (farmers)	<input style="width: 50px;" type="text" value="0"/>	↓	↕
Number of files to be checked	<input style="width: 50px;" type="text" value="0"/>		
Files selected according to risk analysis	<input style="width: 50px;" type="text" value="0"/>		
Randomly selected files	<input style="width: 50px;" type="text" value="0"/>	↓	↕
Verification of the sustainability of agricultural land and self-declarations	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	
Verification of GHG emissions of incoming batches			
Actual calculations	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	
Internal annual controls => Farmers (Principle 0)	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	
Document verification (incoming and outgoing flows) & Mass balance	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	

Collection of Waste and Residues (2BS-STD-01)	Duration (mi)	Duration (h) 0,0	Days 0,0
Enter the number of points of origin	<input style="width: 50px;" type="text" value="0"/>	↓	↕
Number of files to be checked	<input style="width: 50px;" type="text" value="0"/>		
Files selected according to risk analysis	<input style="width: 50px;" type="text" value="0"/>		
Randomly selected files	<input style="width: 50px;" type="text" value="0"/>	↓	↕
Verification of the status of inputs (Waste Directive) and self-declarations	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	
Verification of GHG emissions of incoming batches			
Emissions GES associated with the transport	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	
Internal annual controls => Points of origin (Principle 0)	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	
Document verification (incoming and outgoing flows) & Mass balance	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	

Processing process (2BS-STD-02)	Duration (mi)	Duration (h) 0,0	Days 0,0
Enter the number of units per process *		↓	↕
Number of units type A	<input style="width: 50px;" type="text" value="0"/>		
Number of units type B	<input style="width: 50px;" type="text" value="0"/>		
Number of units type C	<input style="width: 50px;" type="text" value="0"/>	↓	↕
A - Biogas production, purification, biomethane injection	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	
B - Biomethane liquefaction	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	
C - Cogeneration	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	
D - Enter, other processes (post-digesters, other checks associated with spreading)	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	
<small>* Mass balance, GHG verification, POS</small>			

Audit deliveries	Duration (mi)	Duration (h) 0,0	Days 0,0
Preparation and transmission of the audit plan	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>
Preparation and drafting of the audit report	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>	<input style="width: 50px;" type="text" value="0,0"/>

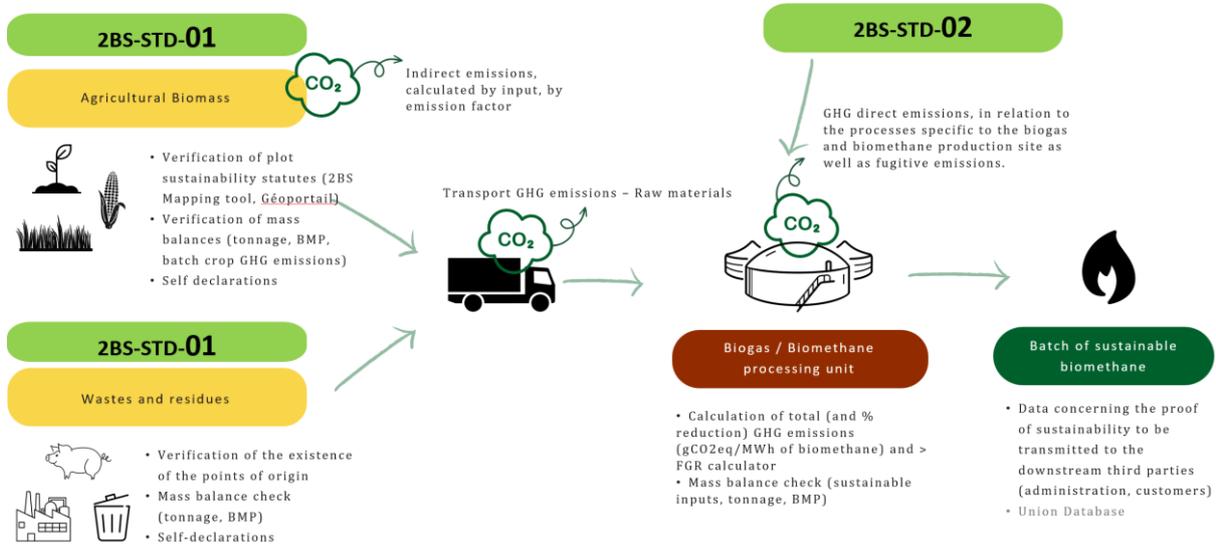
*** Case 1**

Other configurations may exist

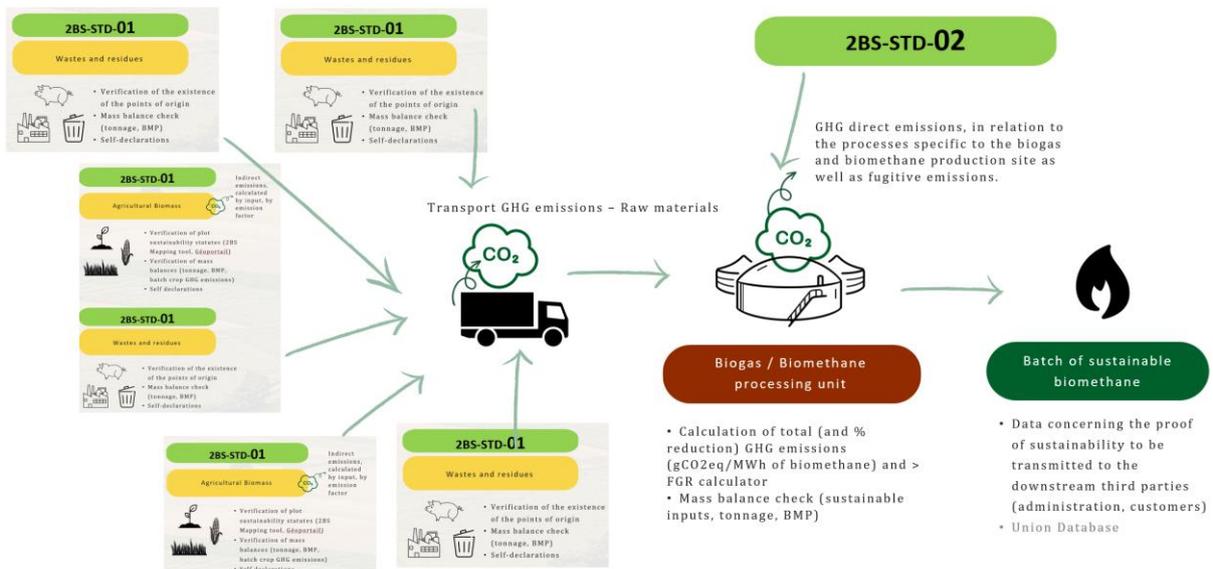
Case 2 - Anaerobic digestion unit obtains 100% of its supplies from collection entities that are already certified

Case 3 - Mix of cases 1 and 2

CASE 1



CASE 2



5.3.8 Power plants and incinerators (including the first gathering points)

Audit duration of first gathering points and power plants/incinerators depends on the number of suppliers, the extent of their geographical distribution, the diversity of materials to be audited and the need to do on-site audits because of the monthly level of the tonnage of materials supplied. Where the feedstock is mixed municipal waste, collected or overseen by local authorities, then the audit duration may be reduced.



The audit time should be increased if the same economic operator has additional facilities, for example, an electrolyser producing hydrogen on the same site, in addition to the main power plant or incinerators.

5.4 2BS Certificate

5.4.1 Introduction

A 'certificate' means a conformity statement by a certification body within the framework of a voluntary scheme, certifying that an economic operator complies with the requirements of Directive (EU) 2018/2001

Following a successful³⁷ initial audit, the audit records are reviewed by a technical reviewer that was not part of the audit team.

Only a 2BS qualified auditor can become a technical reviewer.

5.4.2 Certificate validity, status, and content

Further to a positive review of the audit report by a technical reviewer, the certificate can be issued, and it is 5 years less one day from the date of its issuance. The scope and the annexes of the certificate shall be updated as required during the five-year cycle. Whenever this happens, the certificate shall keep the reference to the starting date of the 5-year period and bear the authorised signature with the date when the changes were implemented.

The 5-certificate status defined below shall be published and updated without delay by the certification bodies on the 2BS internet site according to the instructions of section 5.4.

- 1 "Valid"
- 2 "Suspended"
- 3 "Withdrawn"
- 4 "Terminated"
- 5 "Expired"

Economic operators whose certificates are "withdrawn", "terminated" or "expired" shall be listed on the website for at least 24 months after the "withdrawal", "termination" or "expiration" date. Changes in the certification status of economic operators shall be made public without delay by the certification body.

The following information must appear on a 2BS certificate

- The name and address of the legal entity that is certified,
- The starting date of the 5-year certificate

³⁷ Audit where «critical» or «major» nonconformities have not been raised and where the auditor recommends the certification.



- The validity date of the certificate
- Where applicable, the date of the last change of the certificate or its annex within the five years
- The scope of certification, encompassing the activity(ies) covered by the certificate
- The applicable 2BS audit standards and procedures used for the certification
- The reference to the applicable implementation decision of the Commission regarding the date of recognition of the 2BS voluntary system
- The list of sites/activities/addresses covered by the scope of the certificate (annex I)
- The list of inputs (raw materials and intermediary processing products) and outputs (bioliquids, biomass fuels, renewable liquid and gaseous transport fuels of non-biological origin and recycled carbon fuels)
- The GHG calculation saving methods used by the certified entity (annex II)

The Certification Body is responsible for the accuracy, completeness of the data and publishing and updating of the status of the certificate.

Section 9.3.4 gives necessary guidance to the recognised certification body to produce a certificate template indicating the key data to be completed and the structure of the form.

5.4.3 The status of the certificate shall be “valid.”

- Once the scope, the applicable audit standards and procedures, the annex and the cycle validity have been reviewed and found to be compliant with the auditor recommendation stated in the audit report, and
- No «critical» and no «major» nonconformities have been left open.

Sustainability claims can only be made by an economic operator with a “valid” certificate published on the 2BS internet site.

As stated in both audit standards, 2BS-STD-01 & 2BS-STD-02, biomass, and /or intermediary products and/or biofuels from unknown or unclear origin shall not be considered sustainable. The principle of precaution applies.

5.4.4 The status of the certificate shall be “suspended.”

A ‘suspended certificate’ means a certificate temporarily invalidated by the certification body or the voluntary scheme:



- Where a «major» nonconformity has been raised during a surveillance or renewal audit or through a voluntary scheme's internal monitoring or complaints process. The suspension shall be immediate
- When the annual surveillance audit is not carried out within the maximum tolerance allowed, i.e. two months after the anniversary date of the issuing of the certificate, or
- Upon request of the economic operator
- Further, the non-respect of the contractual arrangements between the voluntary scheme and the economic operator

Economic operators whose certificates are suspended shall not be able to make sustainability claims until the suspension has been lifted.

Suspended economic operators may not join another voluntary scheme during that period.

Where the participation of an economic operator, or its predecessors, in a voluntary scheme is

suspended following an audit which confirmed «critical» nonconformity, other voluntary schemes may refuse the participation of that operator for at least two years following the suspension.

A suspended certificate will be withdrawn if the reason that determined its suspension has not been resolved within 90 days from the date of its suspension.

5.4.5 The status of the certificate shall be “withdrawn.”

A ‘withdrawn certificate’ means a certificate that has been permanently cancelled by the certification body or the voluntary scheme:

- Where a «critical» nonconformity has been identified during surveillance or renewal audits or through a voluntary scheme's internal monitoring or complaints process, the withdrawal shall be immediate.
- Economic operators do not provide a remedy for any «major» nonconformities within 90 days from notification;
- the surveillance audits are not carried out within the month consecutive to the 2-month tolerance period.

Economic operators whose certificates are withdrawn shall be listed on the website for at least 24 months after the withdrawal date.

Changes in the certification status of economic operators shall be made public without delay.

Where the participation of an economic operator or its predecessors in 2BS is terminated by the withdrawal of its certificate following an audit which confirmed «critical» nonconformity, other voluntary schemes may refuse the participation of that operator for at least two years following the suspension or termination of participation.



5.4.6 The status of the certificate shall be “terminated.”

Apply when a certificate has been voluntarily cancelled while still valid.

Economic operators whose certificates are terminated shall be listed on the website for at least 24 months after the withdrawal, termination or expiration date.

Changes in the certification status of economic operators shall be made public without delay.

5.4.7 The status of the certificate shall be “expired.”

Apply when the certificate is no longer valid.

Economic operators whose certificates are expired shall be listed on the website for at least 24 months after the withdrawal, termination or expiration date.

Changes in the certification status of economic operators shall be made public without delay.

5.4.8 Possible certificate changes during the 5-year cycle

5.4.8.1 Introduction

2BS Certificates have a unique identification number. This number identifies the certification body and the certified economic operator. In the case of withdrawal, termination or expiry of the certificate, the last number will never be allocated to another entity.

During the 5-year certification cycle, specific actions may be required from the certified entities and certification bodies to respond to the changes mentioned in the following sections.

5.4.8.2 The certified entity decides to terminate the contract with 2BS

The end of the contract can occur in two ways:

- The certified entity decides unilaterally to terminate the contract
- The certified entity does not respect its contractual commitments with 2BS, for example, to pay its annual fee

In both ways, the certificate is terminated by the certification body after notification by the interested party concerned.

5.4.8.3 The certified entity asks for a change in the scope of its certificate

The certified entity notifies the certification body and 2BS concerning the change

The certification body notifies the auditor in charge of the upcoming audit.



Upon successful review (technical reviewer) and verification audit (auditor), the certification body shall change the scope of the certificate, such as the activities concerned, the listing of sites included and/ or the method for calculating GHG savings (actual, disaggregated or default values listed in Annexes V and IV³⁸).

The updated certificate with the same number as its annex shall be published on the 2BS Internet site by the certification body.

5.4.8.4 The certified entity decides to change the certification body

The certified entity notifies 2BS about the change and selects “accepting certification body” from its private space in the 2BS intranet.

2BS Association provides a new certificate number to the legal entity and informs the new “Accepting Certification Body”.

The transfer of certification between two recognised Certification Bodies implies a review of the transfer records³⁹. Refer to IAF MD 2:201740.

The “Issuing” and the “Accepting Certification Body” cooperate to avoid a suspension of certification by taking into consideration the validity of the previous certificate and the issuance date of the new certificate.

The “Accepting Certification Body” issues a new certificate after a verification audit. If required, the scope of the new certificate may be updated during this audit.

The old certificate is “terminated” by the “Issuing CB”.

5.4.8.5 Change of a certificate, further to a merger or an acquisition

o Takeover

The certificate number of the entity which is taken over is no longer valid and cannot be re-attributed. The CB shall terminate the certificate published on the 2BS internet site.

The certification number of the entity which has taken over is retained, and the certification scope is widened.

If the scope is unchanged, the takeover simply means an increase in the number of sites. A new certificate must be issued, including the sites of the taken-over entity.

The date of validity of the certificate of the taking-over entity does not change.

If further to the takeover is a change of scope (in addition to the number of sites), an additional audit of 0.5 days minimum must be performed (at head office and on-site).

³⁸ Please note that default values listed in Annexes V and IV can only be applied if the process technology and feedstock used to produce the fuel match their description and scope, and in the case of biomass fuels also the transport distance.

³⁹ Eligibility of the certification transfer, pre-transfer review, transfer of certification and cooperation between the “Issuing” and “Accepting Certification Body”.

⁴⁰ IAF Mandatory Document for the Transfer of Accreditation Certification of Management Systems.



A new certificate is issued, which includes the new sites and the new certification scope of the taken-over entity. The date of validity of the certificate of the taking-over entity does not change.

If the taken-over entity is not 2BS certified, a further audit of a minimum of 0.5 days must be carried out. The taking-over entity must communicate the updated list of suppliers.

The two entities must notify 2BS and update the 2BS internet site.

- o **Merger with the creation of a new certified legal entity**

A new certificate number must be issued in the name of the new legal entity (the result of the merger) with an initial audit of the whole scope of the newly formed entity. The certificate numbers of the two initial entities that merged are no longer valid. These certificate numbers will not be re-issued, and the CB shall terminate both certificates from the 2BS website.

The two entities must notify 2BS and update the 2BS internet site.

5.4.8.6 The certified entity changes its company name

- o **Without changing its registration number**

The certified entity updates its data in its 2BS private space and notifies the CB concerning the change.

The certification body shall publish a new certificate bearing a different number, including the name change.

The date of validity does not change.

- o **Changing its registration number**

The certified entity must update the 2BS internet site.

If the scope is unchanged, a new certificate must be issued after a documented audit (off-site audit).

If the scope of certification changes, then an on-site audit is required.

The CB shall terminate the former certificate.

6. Recognition of other voluntary schemes

Where part of the supply chain relies on other voluntary schemes, 2BSvs shall accept evidence of voluntary schemes recognised following Article 30(4) of Directive (EU) 2018/2001, only to the extent of the scope of their recognition.



7. Recognition of national schemes

2BS shall not refuse recognition of recognised national schemes as regards the verification of compliance with the sustainability and GHG emissions saving criteria set out in the Directive (EU) 2018/2001:

- In Article 29(2) to (10), and the
- GHG savings thresholds set out in Article 25(2), and the
- Criteria for certification of low ILUC-risk biofuels, bioliquids and biomass fuels set out in the Implementing Regulation EU 2022/996, Annex VIII

8. 2BS document management system

2BS is equipped with a document management system, as defined in procedure 2BS-PRO-01, that addresses each of the following elements:

- (a) general management system documentation (e.g. manuals, policies, the definition of responsibilities);
- (b) control of documents and records;
- (c) management review of the management system;
- (d) internal auditing/ internal monitoring;
- (e) procedures for identification and management of non-conformities; and
- (f) procedures for taking preventive actions to eliminate the causes of potential non-conformities.

2BS, Economic Operators and Certification Bodies are required to keep all evidence necessary to comply with the RED II and IR⁴¹ for a minimum of 5 years or longer where it is required by the relevant national authority.

The following information is available in the current applicable version on the 2BS internet site, www.2BSVS.org.

Certification bodies performing audits on behalf of 2BS shall be accredited by the national accreditation body (COFRAC) and in accordance with Regulation (EC) No 765/2008 or recognised by a competent authority to cover the scope of Directive (EU) 2018/2001 or the specific scope of 2BS.

A certification bodies performing audits on behalf of 2BS shall be accredited to ISO 17065, and to ISO 14065 where it performs audits on actual GHG values by the COFRAC.

Accreditation status and scope of the certification bodies auditing on behalf of 2BS must be published in the 2BS internet site.

⁴¹ Implementing Regulation (EU) 2022/996



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Version: **11 (en)**

Approved on: **03/01/2024**

Governance procedure	2BS-PRO-01 (Governance and Management of 2BS System)
Certification bodies [CB]	List of recognised certification bodies with the date and identification of the accreditation or recognition bodies, concerning: <ul style="list-style-type: none"> - The ISO 17065 covers the scope of Directive (EU) 2018/2001 or the specific scope of 2BSvs - The ISO 14065 where [CB] performs audits on actual GHG values.
Certification procedures	2BS-PRO-02 (Requirements for the certification process)
	2BS-PRO-03 (Methodology for the calculation of GHG emissions)
	2BS-PRO-04 (Extension of requirements to produce Fuels from Waste and residues)
	2BS-PRO-05 (Extension of requirements to produce biogas and biomethane)
Audit Standards	2BS -STD-01 (Audit requirements for the biomass production)
	2BS- STD-02 (Audit requirements for the processing and trading)
Internal guidelines	<ul style="list-style-type: none"> - Audit Checklists - GHG calculation methodology (e_{sca}) -
External documentation	Regulatory texts and EU guidelines and links
2BS Certificates	List of valid, suspended, withdrawn, terminated and expired certificates
«critical» and «major» nonconformities raised by [CBs]	An aggregated list of «critical» and «major» non-conformities together with an individual action plan and timing for their correction agreed with the economic operators concerned.
News	Breaking information from 2BS
2BS contact details	e.g., telephone number, email address and correspondence address
Complaints	https://www.2bsvs.org/complaints.html
Information request	https://www.2bsvs.org/contact.html



9. Annexes

9.1 Mass Balance System

9.1.1 Audits of mass balance system

Certification Bodies shall ensure that economic operators provide auditors with all **mass balance data in advance of the audit**.

During the initial audit, carried out before an economic operator is allowed to participate in a scheme, the auditor shall check the existence and functioning of the mass balance system, as follows:

- (a) **list of all sites**, that are under the scope of certification. Each site shall have its own mass balance records;
- (b) **list of all inputs per site** and the description of material handled and **details of all suppliers**;
- (c) **list of all outputs per site** and the description of material handled and **details of all customers**;
- (d) **conversion factors applied**, in particular in the case of installations processing waste or residues to ensure that the process is not modified to produce more waste or residue material;
- (e) any discrepancies between bookkeeping system and inputs, outputs and balances;
- (f) **allocation of sustainability characteristics**;
- (g) **equivalence of the sustainability data and the physical stock at the end of the mass balance period**.
- (h) information on both the inputs and the outputs of sustainable and unsustainable material (including where relevant fossil fuels) handled by the sites.
- (i) sample of the calculations (inputs, outputs, conversion factors, and any
- (j) balances carried forward). All data should be checked against the bookkeeping system.
- (k) timeframe should be transparent, documented and consistent, and an appropriate period of time
- (l) inputs and outputs should be accompanied, where relevant, by a set of sustainability characteristics. Auditors should check that sustainability characteristics have been allocated appropriately. At the end of the mass balance period, the sustainability data carried forward should be equivalent to the physical stock.



9.1.2 Operating mode

A mass balance system,

1. allows consignments of
 - (a) Raw material or fuels that differ in their sustainability and GHG emission savings characteristics to be mixed, for instance, in a container, processing or logistical facility, transmission and distribution infrastructure or site;
 - (b) Raw material with differing energy content to be mixed for further processing provided that the size of consignments is adjusted according to their energy content;
2. requires
 - (c) information about the sustainability and greenhouse gas emissions saving characteristics and sizes of the consignments referred to in point (a) to remain assigned to the mixture; and
3. provides
 - (d) **for the sum of all consignments withdrawn from the mixture** to be described as having the same sustainability characteristics, in the same quantities, as the sum of all consignments added to the mix and requires that this balance be achieved over an appropriate period of time.

9.1.3 Adjustment of sustainability of consignments after processing

Where a consignment is processed, information on the sustainability and greenhouse gas emissions saving characteristics of the consignment shall be adjusted and assigned to the output in accordance with the following rules:

1. When the processing of a consignment of raw material yields **only one output** that is intended for the production of biofuels, bioliquids or biomass fuels, renewable liquid and gaseous transport fuels of nonbiological origin, or recycled carbon fuels, the size of the consignment and the related quantities of sustainability and greenhouse gas emissions saving characteristics shall be adjusted applying a **conversion factor** representing the ratio between the mass of the output that is intended for such production and the mass of the raw material entering the process;
2. When the processing of a consignment of raw material yields **more than one output** that is intended for the production of biofuels, bioliquids or biomass fuels, renewable liquid and gaseous transport fuels of non-biological origin, or recycled carbon fuels, for each output, a separate conversion factor shall be applied, and a separate mass balance shall be used.

9.1.4 Implementation of the mass balance system

9.1.4.1 Introduction

The mass balance system aims to reduce the administrative burden **for demonstrating compliance with the sustainability and GHG saving criteria** by allowing the mixing of raw material and fuel with differing sustainability characteristics and by allowing reassignment of the sustainability characteristics in a flexible manner to consignments withdrawn from such a mixture.

9.1.4.2 Rules of a mass balance system

In the implementation of a mass balance system, the following **rules** apply as appropriate:

- (a) **raw material or fuels** shall only be considered to be part of a mixture if they are mixed in a container, at a processing or logistical facility, or at a transmission and distribution infrastructure or site;
- (b) **different raw materials** shall only be considered to be part of a mixture if they belong to the same product group, except where the raw material is mixed for the purpose of further processing;
- (c) **raw materials or fuels** shall only be considered to be part of a mixture if they are physically mixed unless they are physically identical or belong to the same product group. Where raw materials or fuels are physically identical or belong to the same product group⁴², they must be stored in the same interconnected infrastructure, processing or logistical facility, transmission and distribution infrastructure or site;
- (d) **fuels** introduced into a logistical facility or a transmission or distribution infrastructure such as the **gas grid** or a **pipeline network for liquid fuels, stored in LNG** or other storage facilities shall only be considered to be part of a mixture according to point (c) where that infrastructure is interconnected;
- (e) **economic operators shall be required to keep separate mass balances for raw materials and fuels, which cannot be considered part of a mixture. Transfer of information about the sustainability and GHG emissions saving characteristics and sizes between different mass balances shall not be allowed.** According to subparagraphs (a) to (c), raw materials inside biofuels, bioliquids or biomass fuels **production facilities** are

⁴² See product group concept in section 9.1.6



considered to be part of a mixture. Therefore, the requirement to keep separate mass balances shall not apply to such facilities, and a single mass balance can be kept;

- (f) the mass balance system **shall include information** about the sustainability and the GHG emissions characteristics and quantities of raw material and fuels, including information about the amounts of raw material and fuels for which no sustainability or GHG characteristics have been determined;
- (g) where a consignment of **raw material or fuel is delivered to an economic operator that is not participating in a voluntary scheme or national scheme**, the delivery shall be reflected in the mass balance by withdrawing an equivalent quantity of raw material or fuel. The type of fuel to be booked out shall correspond to the physical nature of the raw material or fuel delivered;
- (h) where a consignment of fuel is used to comply with an obligation placed on a fuel supplier by a Member State, it shall be considered to be withdrawn from the mixture of the mass balance;
- (i) where biofuels, bioliquids or biomass fuels are **blended with fossil fuels**, the information about the sustainability and GHG emissions saving characteristics assigned to the blend shall correspond to the physical share of the biofuel, bioliquids or biomass fuels in the mix. For biofuels and bioliquids, Member States may further check the veracity of this information in accordance with Article 23 (**Specific rules for co-processing**) of the Implementing regulation 2022/996.
- (j) the sustainability and GHG emissions saving characteristics of a consignment of raw material or fuel shall be considered as a set. **Where consignments are withdrawn from a mixture**, any of the groups of sustainability characteristics may be assigned to them provided that the groups of sustainability and GHG emissions saving characteristics are not split, and **the mass balance is achieved over the appropriate period of time;**
- (k) where relevant for transparency reasons, the mass balance system shall include information on whether **support has been provided for the production of the fuel or fuel precursor**, and if so, the **type of support;**
- (l) **the appropriate period of time for achieving the mass balance** shall be twelve months for producers of agricultural biomass and forest biomass and first gathering points sourcing only agricultural biomass and forest biomass, and three months for all other economic operators. **The start and end of the period** should be aligned with the calendar year or, where applicable, the four quarters of the calendar year. As alternatives to the calendar year, economic operators may use either the financial year for bookkeeping purposes or another starting point for the mass balance period, provided that the choice is clearly indicated and applied consistently. **At the end of the mass balance period**, the sustainability data carried forward should be equivalent to the physical stock in the



container, processing or logistical facility, transmission and distribution infrastructure or site.

- (m) **For traders and last interfaces** the mass balance system must not show a deficit at the conclusion of a three-month mass balance accounting period. If an audit identifies a deficit at the end of this period, it will be considered a "major" non-compliance.

9.1.5 Product group and mass balance system

To ensure transparency, **mixing under the mass balance system** is only possible **if raw materials and fuels belong to the same product group**.

A product group can comprise, for instance, different types of non-food cellulosic material with similar physical and chemical characteristics, heating values and/or conversion factors or the types of lignocellulosic material covered under point "q" of Annex IX Part A of Directive (EU) 2018/2001.

For example, POME (Palm Oil Mill Effluent) and UCO (Used Cooking Oil) are categorized differently within Product Groups. POME is classified under Annex IX Part A, whereas UCO falls under Annex IX Part B. These classifications entail distinct contributions in meeting the minimum share requirements outlined in the first and fourth subparagraphs of Part A, and the first subparagraph of Part B of Article 25(1) in the RED II Directive.

Virgin vegetable oils, used for the production of biofuels and bioliquids, may belong to the same product group. For instance, sunflower and rapeseed oil are part of the same Product Group as these two products have the same LHV.

Raw materials, however, that can be used to produce biofuels, bioliquids and biomass fuels which are subject to different rules concerning their contribution towards the targets for renewable energy, should generally not be considered to be part of the same product group as this would risk undermining the objectives of Directive (EU) 2018/2001, which applies differentiated treatment of biofuels, bioliquids and biomass fuels based on the feedstock they are produced from.

In case of gaseous fuels, the EU interconnected grid is considered as one single mass balancing system. Gaseous fuels produced and consumed off the grid or through isolated local distribution networks are to be considered as separate mass balancing systems.

Further, precautionary measures are required to ensure the consistency of sustainability claims when fuels are exported to third countries which do not apply the mass balance system. To this end, the mass balance system should also include information on quantities of fuels for which no sustainability characteristics have been determined. Deliveries of fuels to uncertified operators shall be taken into account in the mass balance system, based on the physical nature of delivered fuels.

9.1.5.1 Examples

Examples referring to Article 19.2. c) of the Commission Implementing Regulation (EU) 2022/996

[...] “raw materials or fuels shall only be considered to be part of a mixture if they are physically mixed unless they are physically identical or belong to the same product group. Where raw materials or fuels are physically identical or belong to the same product group, they must be stored in the same interconnected infrastructure, processing or logistical facility, transmission and distribution infrastructure or site;” (emphasis added)

Example 1: Intermediate products from the same product group are kept physically separated in the same processing or site

20 kT of rapeseed oil and 20 kT of sunflower oil are kept physically separated on the same site. Since they belong to the same product group and are stored in the same processing or logistical facility, they can be part of the same mixture.

→ It is possible to deliver rapeseed oil with a sustainability declaration (SD) mentioning sunflower as raw material and sunflower oil with a SD mentioning rapeseed as raw material.

Example 2: Intermediate products from the same product group are physically mixed in the same processing or logistical facility

2 kT of rapeseed oil and 2 kT of sunflower oil are physically mixed on the same site, they can be part of the same mixture.

→ It is possible to deliver mixed vegetable oil with a sustainable declaration mentioning specified quantities of either sunflower oil or rapeseed oil or specified quantities of both feedstocks as raw material.

Example 3: Biofuels from different product groups are physically mixed in the same processing or logistical facility

15kT of RME, 5kT of UCOME, 10kT TME (belonging to different product groups) are physically mixed on the same site, they can be part of the same mixture.

→ It is possible to deliver 5 kT FAME with a SD mentioning UCO as raw material, 10 kT FAME with a SD mentioning tallow as raw material and 15kT FAME mentioning rapeseed as raw material.

Example 4: Biofuels from different groups are physically separated in the same site

8kT of RME and 8kT of UCOME (not belonging to the same product group) are physically separated in a site.

→ It is not possible to deliver RME with a SD mentioning UCO as raw material and UCOME with a SD mentioning rapeseed as raw material.

9.1.6 Boundaries of a mass balance system



The mass balance system shall operate at a level where consignments could generally be stored, such as in a container, processing or logistical facility, transmission and distribution infrastructure or site (defined as a geographical location with precise boundaries within which products can be mixed).

If more than one legal entity operates on a site, then each legal entity is required to manage its mass balance.

9.1.7 The “appropriate period of time.”

The appropriate period of time for achieving the mass balance shall be twelve months for producers of agricultural biomass and forest biomass and first gathering points sourcing only agricultural biomass and forest biomass, and three months for all other economic operators.

The start and end of the period should be aligned with the calendar year or, where applicable, the four quarters of the calendar year. As alternatives to the calendar year, economic operators may use either the financial year for bookkeeping purposes or another starting point for the mass balance period, provided that the choice is clearly indicated and applied consistently.

At the end of the mass balance period, the sustainability data carried forward should be equivalent to the physical stock in the container, processing or logistical facility, transmission and distribution infrastructure or site.

9.1.8 The mass balance concerning transmission & distribution infrastructure

Fuels introduced into a logistical facility or a transmission or distribution infrastructure such as the gas grid or a pipeline network for liquid fuels stored in LNG or other storage facilities shall only be considered to be part of a mixture where that infrastructure is interconnected.

Interconnected infrastructure means a system of infrastructures, including pipelines, LNG terminals and storage facilities, which carry gases, that primarily consist of methane and include biogas and gas from biomass, in particular biomethane, or other types of gas that can technically and safely be injected into, and transported through the natural gas pipeline system, hydrogen systems as well as pipeline networks and transmission or distribution infrastructures for liquid fuels.

Isolated grids, or parts that are not physically connected, cannot be considered part of the same mass balance system.

Where liquid or gaseous fuels are introduced into an interconnected infrastructure and subject to the same mass balancing system, the respective sustainability and GHG emissions saving characteristics shall be assigned to the consignments entering and exiting the interconnected infrastructure.



When transferring GHG characteristics from renewable gases to LNG (or bio-LNG), the GHG emissions from gas compression shall be taken into account, along with the relevant conversion factors. **The input (injection) and output (withdrawal) of gas in interconnected infrastructure must be documented by economic operators and subject to independent auditing. Deficits in the mass balance system must not occur.**

9.1.9 Traceability information

The minimum set of sustainability and GHG emissions saving characteristics, to be passed on from an economic operator, **to another economic operator down the supply chain is:**

1. Name of the voluntary or national scheme;
 2. Proof of sustainability number;
 3. Sustainability and GHG emission savings characteristics, including:
 - a. Statement on whether the raw material or fuel complies with the criteria set out in Article 29(2) to (7) of Directive (EU) 2018/2001;
 - b. GHG emission data calculated according to the methodology set out in Annexes V and VI to Directive (EU) 2018/2011 or Delegated Regulation (EU) 2019/807;
 - c. Description of when the installation started operation (for fuels only);
 4. Name of raw material or name of raw material that the fuel is produced from;
 5. Waste or animal by-product permit number (if applicable);
 6. Fuel type (for fuels only);
 7. Country of origin of raw material;
 8. Country of fuel production;
 9. Statement on whether the raw material or fuel complies with the criteria set out for low indirect land-use change-risk biofuels;
 10. Information on whether support has been provided for the production of that consignment,
and if so, the type of support scheme.
- as well as **data that is specific for the individual transaction**
1. Supplier company name and address;
 2. Buyer company name and address;
 3. Date of (physical) loading;
 4. Place of (physical) loading or logistical facility or distribution infrastructure entry point;
 5. Place of (physical) delivery or logistical facility or distribution infrastructure exit point;



6. Volume: the energy quantity of the fuel must also be included. For the calculation of the energy quantity, conversion factors in Annex III to Directive (EU) 2018/2001 must be used

Where relevant for transparency reasons, the mass balance system shall include information on whether support has been provided for the production of the fuel or fuel precursor and, if so, the type of support.

The transfer of sustainability characteristics must always be accompanied by a physical transfer of material.

9.1.10 Union Database

When auditing an economic operator who is under the legal obligation to fill in economic transactions in the Union Database, auditors (Certification bodies) shall:

1. Ensure that certified economic operators correctly enter all relevant information in the Union database.
2. Verify that the entries in the Union Database of the certified economic operators correspond with the figures that are part of the economic operator's bookkeeping and net mass balance data or other encoded information on their entities or sites.

Suppose gaseous fuels are withdrawn from an interconnected infrastructure and further transformed into gaseous or liquid fuels. In that case, the point of final consumption is considered to be the point of final consumption of the gaseous or liquid fuels. In such a case, all intermediary stages from the withdrawal of the gaseous fuels from the interconnected infrastructure until the point of final consumption of the gaseous or liquid fuels have to be registered in the Union Database.

9.2 2BS Monitoring activity

9.2.1 Introduction

The results of the annual monitoring activities of the voluntary scheme shall be summarised in the annual activity report submitted by 2BS to the Commission.



9.2.2 Desk studies by 2BS

Certification bodies shall upload in their private area of the 2BS internet site all audit reports with the actual value GHG emission calculations (e_{ec} ⁴³), including related background evidence on the application of GHG emission saving credits (e_{ccs} , e_{ccr} , e_{esca} ⁴⁴), and the standard calculation values⁴⁵, where applicable.

Internal monitoring shall reflect the geographical and feedstock coverage of the voluntary scheme, as well as the level of risk of the economic operators. As a minimum, the square root of the number of audit files of each certification body shall be checked annually.

Desk audits shall be carried out by 2BS staff and shall be based on the documentation provided in section 9.2.2, the issued audit reports, the verification plans, the status of the certificates (valid, suspended, withdrawn, terminated and expired), the scheduling of audits, the training and qualification of audit and back-office resources and certification decisions.

9.2.3 Integrity audits by 2BS

Integrity audits are performed by 2BS audit staff or by independent auditors commissioned by the 2BS Association to assess compliance of the certification body and the system user agreements. There are two kinds of audits:

9.2.3.1 Witnessed audits

Witnessed audits cover all recognised certification bodies and are carried out by 2BS every year. These audits include the follow-up of the auditor's activity during the on-site audit and the activity of the headquarters of the certification body related to the management of audits of the 2BS voluntary systems (certification decisions, suspension, withdrawal, termination or expiry of certificates, review of audit reports, audit duration, etc.).

The document management system, as stated in section 3 is formally audited during a witnessed audit (headquarters). These audits are carried out annually.

9.2.3.2 Benchmark audits

Benchmark may be scheduled where:

- Relevant information regarding potential nonconformities and complaints has been brought to the attention of the scheme by external parties.

⁴³ The methodology set out in Annex VII of the Implementing Regulation (EU) 2022/996 shall be applied for e_{ec} . The transposition of this requirement is carried out in the procedure 2BS-PRO-03, section 2.7.2

⁴⁴ The methodology set out in Annex V of the Implementing Regulation (EU) 2022/996 shall be applied for e_{esca} . The transposition of this requirement is carried out in the procedure 2BS-PRO-03, section 2.7.7

⁴⁵ The standard calculation values are published in the Annex IX of the Implementing Regulation (EU) 2022/996.



- Desk study analysis highlights potential audit weaknesses or doubts about the audit findings and requires an on-site benchmark audit

Benchmark audits are carried out on site.

9.2.3.3 Auditor independence and impartiality and potential conflict of interest

The subsequent requirements are assessed during the approval phase of a new certification body and are continually monitored as a fundamental aspect of the integrity program:

- The certification body is mandated to implement conflict-of-interest procedures ensuring that an auditor on case-by-case basis, can conduct audits (certification, surveillance, and renewal audits) for the same economic operator for a maximum of three consecutive years. Furthermore, auditors cannot simultaneously engage in consultancy and auditing activities for the same economic operator. If an auditor has provided consultancy services to an economic operator, a minimum gap of 3 years should be maintained before being assigned to audit the same economic operator on the topics covered by 2BS.
- Beyond consultancy and audit, the conflict-of-interest procedure established by the certification body must encompass additional aspects. These include financial or business relationships, as well as personal relationships, between the auditor, CB staff (including back-office personnel and report reviewers), and the economic operator (auditee).
- The procedure should outline the specific compliance records required to demonstrate the implementation of this process. Monitoring compliance with this conflict-of-interest procedure is an integral part of the 2BS integrity program.

9.3 Typical audit records to be produced by the auditor and the CB

9.3.1 Audit plan

The audit plan anticipates the on-site audit and enables and facilitates the audit preparation for both the auditor and the auditee.

Auditors shall require economic operators to provide before every audit:



- all the relevant and up-to-date information concerning the calculation of actual GHG emissions in advance of the planned audit. That information shall include input data and any other relevant evidence, information on the emission factors and standard values applied and their reference sources, GHG emission calculations and evidence relating to the application of GHG emission saving credits.
- all mass balance data

The auditor, when preparing

- an Initial audit⁴⁶
 - ✓ shall request a description of the system to be audited, namely the setting up of the mass balance at the level of each site where consignments are normally received and the time frames over which the system operates.
 - ✓ shall request all mass balance data
 - ✓ shall be prepared to validate the scope of the audit based on their assessment. It is the auditor's responsibility to supply the elements to the reviewer for the certification decision.
 - ✓ shall anticipate that the certificate must be established on the basis of data validated by the reviewer, namely, the information to be included on the first page, annexes I and II of the certificates; therefore, the data must be verified and reported in the audit report
- a surveillance audit
 - ✓ shall check at the audit preparation step the conformity of the certificate published on the 2BS internet site. This verification shall be carried out with reference to the findings of the previous audit and the information supplied by the auditee.

9.3.2 Audit reports and GHG emission calculations

An audit report is a record established by the lead auditor which enables the CB reviewer to take a certification decision and then complete the mandatory information in the relevant parts of the certificate and its annexes before the certificate is published on the 2BS internet site.

2BS requires certification bodies to upload on the intranet of each economic operator

⁴⁶ To consider the specific instructions laid out in section 5.2.5, for main audits of collectors of wastes & residues.



- all audit reports and actual value GHG emission calculations, including related background evidence on the application of GHG emission saving credits (e_{sca} , e_{ccr} , e_{ccs}), where applicable.
- the above records can be made available from 2BS to the European Commission
- the time spent on audit
- the list of “critical” and “major” non-conformities together with a respective action plan and timing for their correction as agreed with the economic operators concerned

9.3.2.1 Minimum content of the audit report

9.3.2.1.1 With regard to the **economic operator**

1. **contact** details of main certified entity (company name and address, details of the designated point of contact);
2. **scope** of certification;
3. longitude and latitude coordinates (for farms and plantations certified as single entities);
4. **area of certification** (cultivation area under the control and scope of the FGP);
5. **estimated amount of sustainable material that could be annually**
 - harvested (for agricultural and forestry supply chains);
 - collected (for waste and residues for all collection points);
6. **list of sites / points of origin** under the scope of certification (name and address) as it shall be stated at Annex I of the certificate
7. **input/output materials (physically) handled** by the certified sites as it shall be stated in the annex II of the certificate – classifications must be in conformity with the requirements set out in Annex IX to Directive (EU) 2018/2001;
8. **estimated amount of sustainable input material used annually** (producers of the final product only);
9. **estimated amount of sustainable final product that could be produced annually** (producers of the final product only).
10. **conformity statement** concerning the sustainability characteristics and GHG emissions calculations and savings requirements for the production of the sustainable final product

9.3.2.1.2 With regard to the **certification body**

1. **contact** details (name and address) and logo;
2. composition of the **audit team** ;
3. **accrediting** body and scope and date of accreditation

9.3.2.1.3 With regard to the **audit process**

1. **date** of audit;
2. **audit itinerary & duration** (split by time spent on-site and remotely – where relevant) ;
3. scheme **standards** audited/certified (including version number);
4. **sites** audited;
5. audit method (**risk assessment and sampling basis**, stakeholder consultation);
6. certification of **other voluntary schemes** or standards;
7. GHG data type (default, NUTS2 or actual values) – including information about:
 - a. the emissions occurring at the audited site



- b. the emissions after allocation & the achieved savings for the processing of final biofuels
- c. the reasons for deviations were emissions deviate significantly from typical values
- d. where applicable:

e_{ccr}

- the purpose for which the captured CO₂ is used
- the origin of the CO₂ that is replaced
- the source of the CO₂ that is captured
- the information on emissions due to capturing and processing of CO₂ (emissions equivalent to the quantity of CO₂ avoided as a consequence of the replacement)

e_{sca}

- evidence of improved management practices for a minimum of 10 years
- the conformity of the sampling methodology, the measurement of the soil carbon content and the determination of fry bulk density

9.3.2.1.4 With regard to the **audit results**

1. place and date of issuance;
2. where the GHG emissions deviate significantly from typical values⁴⁷ (i.e., greater than 10%), or calculated actual values of emissions savings are abnormally high (greater than 30% deviation from default values), reasons shall be given for the deviations in the report and the certification bodies must immediately inform 2BS of such deviations.
3. close out of nonconformities raised in the previous audits;
4. list of nonconformities identified in the current audit;

Certification bodies are required to inform immediately 2BS when:

5. «critical» and «major» nonconformities have been raised;
6. calculated actual values of emissions savings.

9.3.2.2 Validation of the scope of the certificate

- Initial audit
 - ✓ At the closing meeting, the lead auditor shall anticipate, in the presence of the client, what might be the scope of the certificate and the information in Annexes I and II. The auditor shall draft the scope he proposes to the certification committee on the basis of the audit findings of the initial audit
- Surveillance audit
 - ✓ At the closing meeting, the lead auditor shall confirm the data included in the certificate that has been published or anticipate any likely changes

⁴⁷ Sections A of Annex V and Annex VI of RED II Directive



- ✓ Changes to the certificate must be notified by the lead auditor to the reviewer in the audit report

9.3.2.3 Audit conclusion

The conclusions of the audit report shall be preceded by the following statement: "based on our assessment, nothing has come to our attention to cause us to believe that there are errors in the evidence" followed by the signature/identification of the auditor.

The number of corrective action requests (those closed out from the previous audit and raised during the current audit) shall be mentioned in the conclusion of the report.

9.3.3 Audit checklist

Checklists may help the auditor, as they can see the beginning, middle and end of what needs to be done. Checklists are available for both audit standards (2BS-STD-01 & 2BS-STD-02) coupled with specific chain/path requirements (Biomethane, Wastes & residues, etc.)

Checklists are available on the 2BS internet site.

9.3.4 Certificate

A certificate is a final document and the final record of the certification process in line with the requirements of section 2.6.5. of this procedure.

The certificate is the proof of conformity of the practices of an economic operator with the 2BSvs sustainability requirements, i.e., the Directive 2018/2001 on GHG emissions savings, land use, chain of custody and audit quality applied to selected feedstocks and fuels.

As such, the information in the certificate must be self-supporting, up to date, anchored by and reviewed against the findings and conclusion of the last audit report

A certificate is a record published on the 2BS internet site to assure the clients, the Members States and other third parties of the credibility of the information contained therein.

The operating instruction, "2BS-PRO-02-Certificate Instructions" is available on the 2BS Internet site provides guidance to the certification bodies regarding the drafting of their own certificates, including the mandatory information which must appear on the first page, annex I and II of the certificates.

9.4 Typical traceability records to be produced or made available by Economic Operators



2BS Voluntary Scheme
RED II - Requirements for the Certification Process

Doc: **2BS-PRO-02**

Version: **11 (en)**

Approved on: **03/01/2024**

Sustainability information of materials is forwarded within the supply chain through specific records, such as:

- Self-declarations, applicable to the chain of custody from the point of origin (crops & wastes & residues) up to the First Gathering Point
- Sustainability of arable land from where agricultural biomass is harvested
- Sustainability declaration, applicable to the transaction of feedstock after the first gathering point and/or intermediate processing steps
- Proof of sustainability, applicable to the last interface where the fuel is processed to achieve the required technical specification
- Certificates from other recognised voluntary schemes

Economic operators are free to develop such record supports, but they shall include dated and validated sustainability information to be included or attached to the delivery / invoicing process.



9.5 Whistleblower protection procedure

	2BS Biomass Biofuels Sustainability voluntary scheme WHISTLEBLOWER PROTECTION PROCEDURE	Doc : 2BS-INT-01 Date d'application : 01/09/2023 Version : 1.0.0 Langue : EN
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1. Scope
The purpose of this policy is to ensure that 2BS has effective means of guaranteeing confidentiality and protecting from retaliation all persons submitting a complaint to 2BS via its website or by post, according to Directive (EU) 2019/1937.

2. Procedure diffusion list
This procedure is intended for the following people:

- 2BS team members
- Persons submitting a complaint to 2BS

3. Confidentiality protection

- a. 2BS explains to the whistleblower the importance of preserving their confidentiality to avoid any form of retaliation.
- b. To this end, complainant identity is restricted to the compliance director (Secretary General). 2BS shall not disclose information about the complaint to third parties while the investigation is ongoing, unless required by law.
- c. 2BS stores information related to the report in secure systems and ensure that only the compliance director have access to this data.

4. Retaliation awareness

- a. 2BS conducts a risk analysis to identify scenarios where the whistleblower's identity could be compromised and take steps to mitigate those risks.
- b. 2BS informs the whistleblower about possible forms of retaliation and encourage them to promptly report any attempted retaliation.

5. Employees training

- a. All 2BS employees sign a confidentiality clause as part of their employment contract.
- b. Every year, during the mandatory annual review required by law, the 2BS manager reminds employees of the rules of confidentiality.
- c. In the case that some members of the 2BS team are involved in the resolution of a complaint, the compliance director raises awareness among staff involved about the importance of confidentiality and protecting the whistleblower's identity.

6. Incident reporting

- a. 2BS establishes a process to report any incidents of confidentiality and identity breach and communicates this report to the European Commission promptly.

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9.6 Applicable Terms and Definitions

9.6.1 'actual value'

means the greenhouse gas emissions savings for some or all of the steps of a specific biofuel, bio-liquid or biomass fuel production process, calculated in accordance with the methodology laid down in Part C of Annex V or Part B of Annex VI;

9.6.2 'advanced biofuels'

means biofuels that are produced from the feedstock listed in Part A of Annex IX;

9.6.3 'agricultural, aquaculture, fisheries and forestry residues'

means residues that are directly generated by agriculture, aquaculture, fisheries and forestry and that do not include residues from related industries or processing;

9.6.4 'agricultural biomass'

means biomass produced from agriculture;

9.6.5 'ambient energy'

means naturally occurring thermal energy and energy accumulated in the environment with constrained boundaries, which can be stored in the ambient air, excluding in exhaust air, or in surface or sewage water;

9.6.6 'appeal'

a written statement is considered as an appeal whenever an economic operator requests a decision related to certification to be reconsidered, i.e. granting, maintaining, renewing, extending, reducing, suspending or withdrawing of certification;

9.6.7 'audit'

Means systematic, independent and documented process for obtaining objective evidence and evaluating it objectively to determine the extent to which the audit criteria (3.7) are fulfilled;

9.6.8 'auditor'

person who conducts an audit;

9.6.9 'audit client'

organisation or person requesting an audit;

9.6.10 'audit conclusion'

outcome of an audit, after consideration of the audit objectives and all audit findings;

9.6.11 'audit criteria'

set of requirements used as a reference against which objective evidence is compared. If the audit criteria are legal (including statutory or regulatory) requirements, the words "compliance" or "non-compliance" are often used in an audit finding. Requirements may include policies, procedures, work instructions, legal requirements, contractual obligations, etc;



9.6.12 'audit evidence'

records, statements of fact or other information, which are relevant to the audit criteria and verifiable;

9.6.13 'audit findings'

results of the evaluation of the collected audit evidence against audit criteria. Audit findings indicate conformity or nonconformity;

9.6.14 'audit scope'

extent and boundaries of an audit. The audit scope generally includes a description of the physical and virtual-locations, functions, organizational units, activities and processes, as well as the time period covered;

9.6.15 'audit team'

one or more persons conducting an audit, supported if needed by technical experts;

9.6.16 'biofuels'

means liquid fuel for transport produced from biomass;

9.6.17 'biogas'

means gaseous fuels produced from biomass;

9.6.18 'biomass'

'biomass' means the biodegradable fraction of products, waste and residues from biological origin from agriculture, including vegetal and animal substances, from forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of waste, including industrial and municipal waste of biological origin;

9.6.19 'biomass fuels'

means gaseous and solid fuels produced from biomass;

9.6.20 'biowaste'

means biowaste as defined in point (4) of Article 3 of Directive 2008/98/EC;

9.6.21 'bioliquids'

means liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass;

9.6.22 'certificate'

means a conformity statement by a certification body within the framework of a voluntary scheme, certifying that an economic operator complies with the requirements of Directive (EU) 2018/2001.

9.6.23 'certification audit'

'means an initial audit before participation in a scheme, with the purpose of issuing a certificate under a voluntary scheme;

9.6.24 'certification body'

means an independent accredited or recognised conformity assessment body that concludes an agreement with a voluntary scheme to provide certification services for raw materials or fuels by carrying out audits



of economic operators and issuing certificates on behalf of the voluntary schemes using the voluntary scheme's certification system

9.6.25 'cogeneration'

means the simultaneous generation in one process of thermal energy and electricity and/or mechanical energy.

9.6.26 'competence'

ability to apply knowledge and skills to achieve intended results;

9.6.27 'complaint'

a written statement is regarded as a complaint whenever a third party expresses dissatisfaction over a decision related to certification; i.e. granting, maintaining, renewing, extending, reducing, suspending and withdrawing of certification, or any other unacceptable situation arising out of 2BS activities affecting a third party, and the third party expects a response;

9.6.28 'conformity'

fulfilment of a requirement;

9.6.29 'default value'

means a value derived from a typical value by the application of pre-determined factors and that may, in circumstances specified in this Directive, be used in place of an actual value;

9.6.30 'degraded'

is a natural highly biodiverse grassland characterized by the long-term loss of biodiversity due to for instance overgrazing, mechanical damage to the vegetation, soil erosion, or loss of soil quality

9.6.31 'distribution system operator'

means an operator as defined in point (6) of Article 2 of Directive 2009/72/EC and in point (6) of Article 2 of Directive 2009/73/EC of the European Parliament and of the Council (3);

9.6.32 'district heating' or 'district cooling'

means the distribution of thermal energy in the form of steam, hot water or chilled liquids, from central or decentralised sources of production through a network to multiple buildings or sites, for the use of space or process heating or cooling;

9.6.33 'economic operator'

means a producer of raw material, a collector of waste and residues, an operator of installations processing raw material into final fuels or intermediate products or an operator of storage facilities that are in physical possession of raw material or fuels, provided that they process information on the sustainability and greenhouse gas emissions saving characteristics of those raw materials or fuels;

9.6.34 'efficient district heating and cooling'

means efficient district heating and cooling as defined in point (41) of Article 2 of Directive 2012/27/EU;

9.6.35 'energy from renewable sources' or 'renewable energy'

means energy from renewable non-fossil sources, namely wind, solar (solar thermal and solar photovoltaic) and geothermal energy, ambient energy, tide, wave and other ocean energy, hydro-power, biomass, landfill gas, sewage treatment plant gas, and Biomethane;



9.6.36 'energy performance certificate'

means energy performance certificate as defined in point (12) of Article 2 of Directive 2010/31/EU;

9.6.37 'expired certificate'

means a certificate that is no longer active.

9.6.38 'financial attractiveness test'

means the calculation of the Net Present Value (NPV) of an investment, based on additionality measures in the context of low ILUC-risk biomass certification.

9.6.39 'financial instrument'

means a financial instrument as defined in point (29) of Article 2 of Regulation (EU, Euratom) 2018/1046 of the European Parliament and of the Council (1);

9.6.40 'first gathering point'

means a storage or processing facility managed by an economic operator that is sourcing raw material directly from producers of agricultural biomass, forest biomass, and wastes and residues or, in the case of renewable fuels of non-biological origin, the plant producing such fuels;

9.6.41 'food and feed crops'

means starch-rich crops, sugar crops or oil crops produced on agricultural land as a main crop excluding residues, waste or ligno-cellulosic material and intermediate crops, such as catch crops and cover crops, provided that the use of such intermediate crops does not trigger demand for additional land;

9.6.42 'forest biomass'

means biomass produced from forestry;

9.6.43 'forest regeneration'

means the re-establishment of a forest stand by natural or artificial means following the removal of the previous stand by felling or as a result of natural causes, including fire or storm;

9.6.44 'fuels'

means fuels that are ready to be supplied for consumption, including biofuels, bioliquids, biomass fuels, renewable liquid and gaseous transport fuels of non-biological origin and recycled carbon fuels.

9.6.45 'fuel supplier'

means an entity supplying fuel to the market that is responsible for passing fuel through an excise duty point or, in the case of electricity or where no excise is due or where duly justified, any other relevant entity designated by a Member State;

9.6.46 'geothermal energy'

means energy stored in the form of heat beneath the surface of solid earth;



9.6.47 'grassland'

has the meaning attributed to it in Article 1, point (1), of Commission Regulation (EU) No 1307/2014⁴⁸

9.6.48 'gross final consumption of energy'

means the energy commodities delivered for energy purposes to industry, transport, households, services including public services, agriculture, forestry and fisheries, the consumption of electricity and heat by the energy branch for electricity, heat and transport fuel production, and losses of electricity and heat in distribution and transmission;

9.6.49 'group auditing'

means, the organisation of individual producers of crops and wastes & residues (at the point of origin), as well as storage or logistic facilities with homogeneous characteristics, such as type of feedstock and materials, climatic conditions, and production areas.

9.6.50 'guarantee of origin'

means an electronic document which has the sole function of providing evidence to a final customer that a given share or quantity of energy was produced from renewable sources;

9.6.51 'high-efficiency co-generation'

means high-efficiency co-generation as defined in point (34) of Article 2 of Directive 2012/27/EU;

9.6.52 'hydrogen system'

means a system of infrastructure, including hydrogen networks, hydrogen storage, and hydrogen terminals, which contains hydrogen of a high grade of purity

9.6.53 'intermediate crops for energy purposes (CIVE)'

means crops, such as catch crops and cover crops, grown before or after main crops, provided that using such intermediate crops does not trigger demand for additional land. For example, Food and feed crops not reaching maturity and cultivated before or after the main crop can be considered intermediate crops. This definition is pending clarified guidelines or approval from the EU Commission;

9.6.54 'interconnected infrastructure'

means a system of infrastructures, including pipelines, LNG terminals and storage facilities, which transport gases that primarily consist of methane and include biogas and gas from biomass, in particular biomethane, or other types of gas that can technically and safely be injected into, and transported through the natural gas pipeline system, hydrogen systems as well as pipeline networks and transmission or distribution infrastructures for liquid fuels;

9.6.55 'jointly acting renewables self-consumers.'

means a group of at least two jointly acting renewables self-consumers following point (14) who are located in the same building or multi-apartment block;

⁴⁸ Commission Regulation (EU) No 1307/2014 of 8 December 2014 on defining the criteria and geographic ranges of highly biodiverse grassland for the purposes of Article 7b(3)(c) of Directive 98/70/EC of the European Parliament and of the Council relating to the quality of petrol and diesel fuels and Article 17(3)(c) of Directive 2009/28/EC of the European Parliament and of the Council on the promotion of the use of energy from renewable sources (OJ L 351, 9.12.2014, p. 3).



9.6.56 'ligno-cellulosic material'

'ligno-cellulosic material' means material composed of lignin, cellulose and hemicellulose, such as biomass sourced from forests, woody energy crops and forest-based industries' residues and wastes;

9.6.57 'legal predecessors'

means an economic operator that has been legally replaced by a new one, but no substantive changes or only superficial ones have been made regarding its ownership, management composition, working methods or scope of activity

9.6.58 'low indirect land-use change-risk biofuels, bioliquids and biomass fuels'

means biofuels, bioliquids and biomass fuels, the feedstock of which was produced within schemes which avoid displacement effects of food and feed-crop-based biofuels, bioliquids and biomass fuels through improved agricultural practices as well as through the cultivation of crops in areas which were previously not used for cultivation of crops, and which were produced in accordance with the sustainability criteria for biofuels, bioliquids and biomass fuels laid down in Article 29;

9.6.59 'mix of raw material for further processing.'

means the physical mixing of raw material at the fuel production plant for the sole purpose of producing biofuels, bioliquids or biomass fuels;

9.6.60 'nonconformity'

means non-compliance of an economic operator or certification body with the rules and procedures established by the voluntary scheme of which they are members or under which they operate;

9.6.61 'non-financial barrier test'

means an assessment of the potential other barriers that are expected to prevent an economic operator from implementing additionality measures in the context of low ILUC-risk biomass certification;

9.6.62 'non-food cellulosic material'

'non-food cellulosic material' means feedstock mainly composed of cellulose and hemicellulose, and has a lower lignin content than lignocellulosic material, including food and feed crop residues, such as straw, stover, husks and shells; grassy energy crops with a low starch content, such as ryegrass, switchgrass, miscanthus, giant cane; cover crops before and after main crops; ley crops; industrial residues, including from food and feed crops after vegetal oils, sugars, starches and protein have been extracted; and material from biowaste, where ley and cover crops are understood to be temporary, short-term sown pastures comprising grass-legume mixture with a low starch content to obtain fodder for livestock and improve soil fertility for obtaining higher yields of main arable crops;

9.6.63 'Non-renewable raw materials'

also called finite resources, are those that cannot be cultivated, produced, reused or regenerated at a level that could support their high consumption. That is, the consumption of non-renewable resources (used mainly as energy sources and raw materials) is greater than the time that nature needs to recreate, regenerate or because they are in a determined quantity. The non-renewable resources most used as energy sources are fossil fuels (oil, coal, natural gas) and radioactive elements that produce nuclear energy, making them non-renewable energies.



9.6.64 'objective evidence'

means data supporting the existence or verity of something; objective evidence can be obtained through observation, measurement, test or by other means; Objective evidence for the purpose of the audit generally consists of records, statements of fact, or other information which are relevant to the audit criteria and verifiable;

9.6.65 'peer-to-peer trading'

of renewable energy means the sale of renewable energy between market participants by means of a contract with pre-determined conditions governing the automated execution and settlement of the transaction, either directly between market participants or indirectly through a certified third-party market participant, such as an aggregator. The right to conduct peer-to-peer trading shall be without prejudice to the rights and obligations of the parties involved as final customers, producers, suppliers or aggregators;

9.6.66 'point of origin'

are related to activities or operations where wastes and residues are generated. For instance, the point of origin of,

- an industrial residue is a plant where that residue is generated
- an agricultural crop residue is the plantation field or the farm
- residues from aquaculture, fisheries and forestry are the equivalent to the farm or plantation for agriculture.
- the grape marc's are the winepresses
- the wine lees are the fermentation tanks
- used cooking oils are the restaurants, using virgin oil to fry or cook food, municipal collection, private households, etc.
- animal fats/tallow are the rendering plants
-

9.6.67 'process'

set of interrelated or interacting activities that use inputs to deliver an intended result

9.6.68 'product group'

means raw materials, biofuels, bioliquids, non-gaseous biomass fuels with similar physical and chemical characteristics and similar heating values or gaseous biomass fuels, and LNG with similar chemical characteristics that all are subject to the same rules set out in Articles 7, 26 and 27 of Directive (EU) 2018/2001 for determining the contribution of biofuels, bioliquids and biomass fuels towards achieving the targets for renewable energy;

9.6.69 'proof of sustainability'

'proof of sustainability' means a declaration by an economic operator made on the basis of a certificate issued by a certification body within the framework of a voluntary scheme certifying the compliance of a specific quantity of feedstock or fuels with the sustainability and greenhouse gas emissions savings criteria set out in Articles 25(2) and 29 of Directive (EU) 2018/2001

9.6.70 'raw material'

means substances that have not yet been processed into fuels, including intermediate products;

9.6.71 're-certification audit'

means an audit with the purpose of renewing a certificate issued by a voluntary scheme; renewal audit is an equivalent definition;



9.6.72 'recognised national scheme'

means a national scheme pursuant to with Article 30(6) of Directive (EU) 2018/2001;

9.6.73 'recognised voluntary scheme'

means a voluntary scheme recognised in accordance with Article 30(4) of Directive (EU) 2018/2001;

9.6.74 'recycled carbon fuels'

means liquid and gaseous fuels that are produced from liquid or solid waste streams of non- renewable origin which are not suitable for material recovery in accordance with Article 4 of Directive 2008/98/EC (Waste hierarchy), or from waste processing gas and exhaust gas of non-renewable origin which are produced as an unavoidable and unintentional consequence of the production process in industrial installations;

9.6.75 'renewable energy community'

means a legal entity:

- (a) which, in accordance with the applicable national law, is based on open and voluntary participation, is autonomous, and is effectively controlled by shareholders or members that are located in the proximity of the renewable energy projects that are owned and developed by that legal entity;
- (b) the shareholders or members of which are natural persons, SMEs or local authorities, including municipalities.
- (c) the primary purpose of which is to provide environmental, economic or social community benefits for its shareholders or members or for the local areas where it operates, rather than financial profits;

9.6.76 'renewable energy obligation'

means a support scheme requiring energy producers to include a given share of energy from renewable sources in their production, requiring energy suppliers to include a given share of energy from renewable sources in their supply, or requiring energy consumers to include a given share of energy from renewable sources in their consumption, including schemes under which such requirements may be fulfilled by using green certificates;

9.6.77 'renewable liquid and gaseous transport fuels of non-biological origin'

means liquid or gaseous fuels which are used in the transport sector other than biofuels or Biomethane, the energy content of which is derived from renewable sources other than biomass;

9.6.78 're-powering'

means renewing power plants that produce renewable energy, including the full or partial replacement of installations or operation systems and equipment for the purposes of replacing capacity or increasing the efficiency or capacity of the installation;

9.6.79 'renewables power purchase agreement'

means a contract under which a natural or legal person agrees to purchase renewable electricity directly from an electricity producer;

9.6.80 'renewable raw materials'

come from living nature and include animal and plant materials that are usually produced by agriculture, forestry or fishing.



9.6.81 'renewables self-consumer'

means a final customer operating within its premises located within confined boundaries or, where permitted by a Member State, within other premises, who generate renewable electricity for its consumption, and who may store or sell self-generated renewable electricity, provided that, for a non-household renewables self-consumer, those activities do not constitute its primary commercial or professional activity;

9.6.82 'requirement'

need or expectation that is stated, generally implied or obligatory;

9.6.83 'residue'

means a substance that is not the end product(s) that a production process directly seeks to produce; it is not a primary aim of the production process, and the process has not been deliberately modified to produce it;

9.6.84 'residual energy mix'

means the total annual energy mix for a Member State, excluding the share covered by cancelled guarantees of origin;

9.6.85 'risk'

effect of uncertainty. An effect is a deviation from the expected – positive or negative.

Uncertainty is the state, even partial, of deficiency of information related to, understanding or knowledge of, an event, its consequence and likelihood. Risk is often characterised by reference to potential events and consequences, or a combination of these. Risk is usually expressed in terms of a variety of the consequences of an event (including changes in circumstances) and the associated likelihood of the occurrence;

9.6.86 'site'

means a geographical location with precise boundaries within which products can be mixed;

9.6.87 'surveillance audit'

'surveillance audit' means any follow-up audit of certificates issued by a certification body within the framework of a voluntary scheme after certification and before a re-certification audit, which can be carried out quarterly, half-annually or annually;

9.6.88 'sustainability and greenhouse gas emissions saving characteristics'

means the set of information describing a consignment of raw material or fuel that is required for demonstrating compliance of that consignment with the sustainability and greenhouse gas emissions saving criteria for biofuels, bioliquids and biomass fuels or the greenhouse gas emission savings requirements applicable for renewable liquid and gaseous transport fuels of non-biological origin and recycled carbon fuels;

9.6.89 'SME'

means a micro, or medium-sized enterprise as defined in Article 2 of the Annex to Commission Recommendation 2003/361/EC (2);

9.6.90 'species-rich' and "degraded" (EU regulation No 1307/2014)

'non-natural highly biodiverse grassland' means grassland that:

(a) would cease to be grassland in the absence of human intervention; and

(b) is not **degraded**, that is to say it is not characterised by the long-term loss of biodiversity due to for instance overgrazing, mechanical damage to the vegetation, soil erosion or loss of soil quality; and

(c) is **species-rich**, that is to say it is:



(i) a habitat of significant importance to critically endangered, endangered or vulnerable species as classified by the International Union for the Conservation of Nature Red List of Threatened Species or other lists with a similar purpose for species or habitats laid down in national legislation or recognised by a competent national authority in the country of origin of the raw material; or

(ii) a habitat of significant importance to endemic or restricted-range species; or

(iii) a habitat of significant importance to intra-species genetic diversity; or

(iv) a habitat of significant importance to globally significant concentrations of migratory species or congregatory species; or

(v) a regionally or nationally significant or highly threatened or unique ecosystem.

9.6.91 'sourcing area'

means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass;

9.6.92 'starch-rich crops'

means crops comprising mainly cereals, regardless of whether the grains alone or the whole plant, such as in the case of green maize, are used; tubers and root crops, such as potatoes, Jerusalem artichokes, sweet potatoes, cassava and yams; and corm crops, such as taro and cocoyam;

9.6.93 'support scheme'

means any instrument, scheme or mechanism applied by a Member State, or a group of Member States, that promotes the use of energy from renewable sources by reducing the cost of that energy, increasing the price at which it can be sold, or increasing, by means of a renewable energy obligation or otherwise, the volume of such energy purchased, including but not restricted to, investment aid, tax exemptions or reductions, tax refunds, renewable energy obligation support schemes including those using green certificates, and direct price support schemes including feed-in tariffs and sliding or fixed premium payments;

9.6.94 'suspended certificate'

means a certificate temporarily invalidated due to nonconformities identified by the certification body or upon voluntary request of the economic operator;

9.6.95 'technical expert'

person who provides specific knowledge or expertise to the audit team. Specific knowledge or expertise relates to the organisation, the activity, process, product, service, discipline to be audited, or language or culture. A technical expert on the audit team does not act as an auditor.

9.6.96 'terminated certificate'

means a certification that has been voluntarily cancelled while it is still valid;

9.6.97 'typical value'

means an estimate of the greenhouse gas emissions and greenhouse gas emissions savings for a particular biofuel, bio-liquid or biomass fuel production pathway, which is representative of the Union consumption.

9.6.98 'Union database'

means the database provided for in Article 28(2) of Directive (EU) 2018/2001;

9.6.99 "Useful heat"



means the heat generated to satisfy an economical justifiable demand for energy, for heating and cooling purposes

9.6.100 'voluntary scheme'

means an organisation that certifies the compliance of economic operators with criteria and rules including, but not limited to, the sustainability and greenhouse gas saving criteria set out in Directive (EU) 2018/2001 and in Delegated Regulation (EU) 2019/807

9.6.101 'withdrawn certificate'

means a certificate that has been permanently cancelled by the certification body;

9.6.102 'waste'

means waste as defined in point (1) of Article 3 of Directive 2008/98/EC (any substance or object which the holder discards or intends or is required to discard), excluding substances that have been intentionally modified or contaminated in order to meet this definition;

9.6.103 'waste heat and cold'

means unavoidable heat or cold generated as a by-product in industrial or power generation installations or the tertiary sector, which would be dissipated unused in air or water without access to a district heating or cooling system, where a co-generation process has been used or will be used or where co-generation is not feasible;



2BS Voluntary Scheme
RED II - Requirements for the Certification Process

Doc: **2BS-PRO-02**

Version: **11 (en)**

Approved on: **03/01/2024**

Article	Subject	Impact on standards and procedures		Date of Implementation
		Document	Section	
Annex II	Minimum content of audit reports, summary audit reports or certificates	2BS-PRO-02	5.2.11 5.4.2 9.4.2 9.4.4	01/01/2023 (6 months)
Annex III	List of information to be reported by voluntary schemes in their annual activity reports to the commission	2BS-PRO-02	4.3	01/07/2022 (immediate)
Annex IV	Non-exhaustive list of waste and residues currently covered by annex IX to directive (EU) 2018/2001	2BS-PRO-04	3 10.2	01/07/2022 (immediate)
Annex V	Methodology for determining the emission savings from soil carbon accumulation via improved agricultural management	2BS-PRO-03	2.7.7	01/01/2024 (18 months)
Annex VI	Non-exhaustive lists of examples of essential management and monitoring practices to promote and monitor soil carbon sequestration and soil quality	2BS-PRO-03	2.7.7	01/01/2024 (18 months)
		2BS-PRO-04	4	
Annex VII	Methodology for determining the emissions from the extraction or cultivation of raw materials	2BS-PRO-03	2.7.2	01/01/2024 (18 months)
Annex IX	Standard values of emissions factors	2BS-PRO-03	2.2.2	01/01/2024 (18 months)

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