



2BSXtra certification scheme
Certification Process

Doc : **2BSXtra-PRO-02**

Version : 0 (**en**)

Approved on : 17/12/24

2BSXtra CERTIFICATION SCHEME FOR FOOD AND FEED

2BSXtra-PRO-02 v.0.0

Note on the status of this document.

This reference document is an integral part of the 2BSXtra certification developed by the 2BS Association.



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Traceability of the changes in this procedure

Date	Section	Paragraph	Deleted text / replaced	Text added	Version



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1 Introduction

2BS is a certification system designed to facilitate the establishment and verification of sustainable and traceable sourcing of agricultural raw materials, wastes, and residues across supply chains.

By working closely with independent certification bodies, 2BS ensures adherence to stringent sustainability standards, verifying compliance with environmental and ecological requirements, traceability throughout the supply chain, and other criteria such as greenhouse gas emissions accounting.

The 2BS certification system and process is based on several key components that work together to ensure compliance and sustainability, as illustrated in the diagram below.



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 3.2, 3.3, 3.4. 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 site¹.

Successfully audited companies receive a 5-year validity 2BS certificate, which is then published on the 2BS internet site. This certificate guarantees that certified entities meet the established sustainability standards.

¹ <https://www.2bsvs.org/scheme-requirements-and-documents.html>



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The 2BS certification framework includes two certification paths to meet varying regulatory and market needs: 2BSvs, a mandatory certification under the European Union's Renewable Energy Directive (EU) 2023/2413 – (RED III) for the biofuels sector, and 2BSXtra, a voluntary certification framework for global food and feed market operators. This document focuses exclusively on the 2BSXtra pathway.

The governance of 2BS certifications is detailed within the 2BSXtra-PRO-01 (Internal governance) and applies to this certification scheme. It specifies the internal structure and defines the relationship between 2BS and its stakeholders. The other 2BSvs system documents outline the general principles of the 2BS system specifically for 2BSvs certification under the RED II/ Revised RED II. Unless explicitly stated, these documents do not apply to the 2BSXtra certification scheme.

2BSXtra is a certification standard that ensures,

- The traceability of sustainability characteristics: the certification requires that all raw material streams with the associated tonnage, including converted products and co-products, are fully traceable through the supply chain.
- The single-use sustainability claims: certified entities shall ensure that each material stream is sold only once, preventing multiple sustainability claims for the same product by the same operator or interface within the same production cycle.

2 Scope of 2BSXtra-PRO-02

This document establishes the sustainability criteria for biomass in the food and feed sectors under the 2BSXtra certification.

The 2BSXtra scheme enforces conservation standards for various landscapes, covering:

- **Biodiversity Conservation**: Including soil quality and soil carbon protection, primary forests and other wooded lands, sub natural forests, protected areas, highly biodiverse areas such as grasslands.
- **Carbon Stock Conservation**: Measures for maintaining carbon reserves.
- **Peatland Conservation**: Specific criteria for safeguarding peatlands.
- **Supply Chain Traceability**: Ensuring transparent tracking of biomass from origin to end-use.

Relevant documentation for the 2BSXtra certification:

- 2BS Management system (2BS-PRO-01): details the governance structure of 2BS.
- The present document (2BSXtra-PRO-02): provides the core requirements for 2BSXtra certification.
- Audit Standards (2BSXtra-STD-01 & 2BSXtra-STD-02): specific audit requirements for first gathering points / for producers and traders.
- 2BSXtra certificate template: Format for issued certificates.



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- Supplementary Audit Standards Checklists (if necessary)

Additional voluntary documentation for the 2BSXtra certification:

- 2BS-ADD-01 (SAI/FSA 3.0): for entities seeking equivalence with SAI/FSA 3.0 Silver standards in Europe.
- 2BS-ADD-02 (GHG module): for operators intending to make GHG emissions declarations.

2.1. Materials eligible for 2BSXtra certification

Eligible materials under 2BSXtra include:

- Agricultural biomass: virgin biomass and related industry by-products.
- Wastes and residues: organic waste streams of biological origin.

2.2. Chain of custody System and requirements

The 2BSXtra certification applies to the entire biomass chain, and thus is applicable to the following economic operators and interfaces:

- **First Gathering Points:** Facilities that collect, aggregate, and prepare biomass and waste for downstream processing.
- **Production or Processing/Conversion units:** Sites that process biomass and waste into food and feed.
- **Traders:** Entities that legally transfer ownership of certified materials.

Detailed overview for the wastes and residues chain handling:

1. The 'point of origin' of wastes and residues: the points of origin are the extractors of material for downstream supply chain elements. Points of origin may aggregate waste, prepare waste for further processing. This is the physical site(s) (private household, farming/ forestry activity, restaurants, distilleries, refinery, industrial site) where the wastes, residues, or liquid or solid waste streams of renewable origin arise.
2. The 'collecting site(s)' is/are intermediary storage and collecting area(s) such as private or public recycling facilities where wastes and residues are delivered, sometimes brought voluntarily by private households, aggregated and transferred into a First Gathering Point, without the purpose of trading. The intermediary collecting site(s) is/are under the direct control of the First Gathering Point when dealing with the collection of agricultural wastes and residues.
3. The 'First Gathering Point' of the wastes and residues is controlled by an economic operator who stores and later dispatches the wastes and residues generated directly by the points of origin or from the 'collecting site' (s) for further processing into food and feed.

The Central Office of the First Gathering Point is the site/interface that collects and centralises all relevant information needed regarding the origin of the potentially

sustainable biomass, the mass balance system for each individual material. First Gathering Points must therefore have access to documentary evidence of the origin of all their feedstock from the 'point of origin'.

The first gathering point, as the group manager, **must** select and specify the intermediary collecting sites and the points of origin of waste and residues generators that are covered by the scope of the certificate. The flow chart of section 8.3 of this document shows how “the points of origin” supply the “first gathering point”.

4. The 'processing unit' is the facility where the wastes or residues are converted partially or entirely into food and feed.
5. 'Trader(s)' are economic operators that take legal ownership of the material in the buying and selling activity of wastes and residues.

To achieve 2BSXtra certification, entities must comply with specific standards based on their roles in the supply chain:

- **First gathering points and collecting sites:** 2BSXtra-STD-01 standard.
- **Production/ Conversion plants and traders:** 2BSXtra-STD-02 standard.

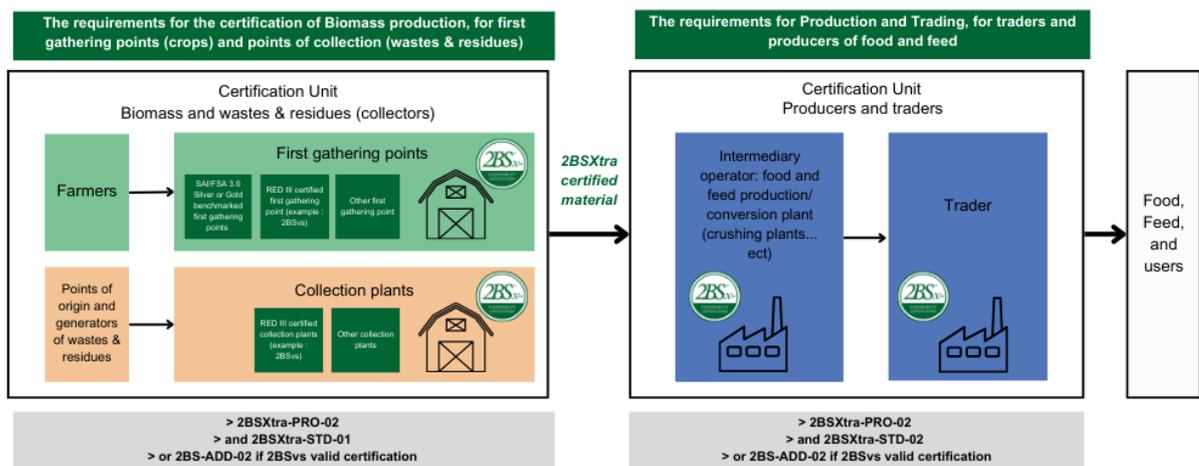


Figure 1: Requirements for First Gathering Points, Collectors, Traders, and Producers

Each supply chain interface passing a successful independent audit shall be delivered a 2BSXtra certificate. An economic operator whose scope encompasses more than one interface will be delivered a certificate covering its full activity in the supply chain.

A **2BSXtra mass balance system** is required to assure traceability between supply chain interfaces, allowing for either a segregated or mass balance chain of custody approach.

Each 2BSXtra shipment must include a sustainability declaration and provide the accurate information required.



Certified materials and products within the 2BSXtra system may be claimed as “2BSXtra Compliant”.

2.3. Harmonization with 2BSvs certification

For entities already certified under 2BSvs, 2BSXtra offers an efficient transition and expansion into additional markets in the food and feed sectors by building on their existing compliance frameworks. 2BSvs-certified entities need only to comply with the relevant 2BSvs standards (2BS-STD-01 or/ and 2BS-STD-02), along with the 2BSXtra Add-on (2BS-ADD-02), which serves as an extension of their current 2BSvs certification.

For additional information, refer to section 11, “2BSvs/2BSXtra” in this document.

3 Certification Body

2.4. 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 assurance²” on the effectiveness of its internal processes, namely when stating audit conclusion and when raising non-conformities.
4. Ensure a “**limited assurance**”³ 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 4.2.3 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 (if chosen in the case of 2BSXtra)
 - c. the status of the published certificates (valid, suspended, withdrawn, terminated and expired);

² Reasonable assurance is a high but not absolute level of assurance, in which the auditor affirms that the information reported is materially correct.

³ “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.”



- d. the competencies and qualifications of auditors, reviewers and 2BS technical & management counterparts.
 - e. the accuracy and timely update of the status change published on the 2BS internet site.
 - f. conflict-of-interest procedure and associated records.
7. Implement the proper measures to correct issues, non-compliances, or underperformance identified from the CB internal audit system, external complaints, or the 2BS integrity program.
 8. Have a valid contract agreement with every economic operator requiring a 2BS certification.

2.5. 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's audit requirements.

2.6. CB Recognition requirements

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

3.1.1 Accreditation and other principal requirements

- (a) Shall be accredited by relevant national accreditation body (such as COFRAC in France) or recognised competent authority to cover the scope of their audit activities.
- (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 interest⁴: they should not be involved simultaneously in consultancy and audit with the same economic operator on the topics covered by 2BSXtra, and individual auditor is permitted a maximum of 3 consecutive years auditing a specific economic operator.

⁴ Cross check with requirements of section 4.2 /4.5.3



3.1.2 Auditors/Technical experts/ reviewers – Competence

Auditors:

1. Shall be independent of the economic operators participating in the scheme.
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 interest⁵ 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 2BSXtra-STD-01, and elements provided in the add-ons require specific technical knowledge (e.g., soil science).
 - b. **Chain of Custody criteria** experience in mass balance and segregated 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 updated⁶.
6. Shall be monitored⁷ to ensure 2BS qualified auditors, are:
 - “Active auditors” and
 - “Independent and free of having a potential conflict of interest”

3.1.3 Auditors- Role

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.

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

⁵ Cross-check with section 4.7 of this procedure.

⁶ These may include, for example, relevant findings from 2BS's internal monitoring process.

⁷ Crosscheck with sections 4.2 and 4.5.



Once qualified, auditors will be required to complete at least 2 2BSXtra audits/year and will be required to pass a follow-up review each year. These are the necessary requirements to remain 2BSXtra qualified and be an “active auditor”.

3.1.4 Experts – Non-natural, highly biodiverse grassland

Whenever an on-site assessment is required to determine whether a grassland is, or was, classified as “non-natural highly diverse grassland” in or after January 2008, the grassland may be used for biomass production intended for Food and Feed under the condition that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland, and that current management practices do not pose a risk of causing a decline in the biodiversity 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 interest⁸ 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.

2.7. CB Endorsement process

Before endorsing an independent certification body, 2BS shall assess the Certification Body’s application form with the [CB] proposed documented management system⁹, encompassing the data, procedures, and customised records (certificate templates, reporting templates, etc.).

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.

⁸ Check section 4.5.

⁹ See section 3.10.4 of this procedure



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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 3.3 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 3.10.4 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 4.5.2 of this procedure.
- to adhere to and facilitate the 2BS integrity program, as defined in section 4 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.

2.8. 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



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- **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.

2.9. CB Auditor training

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 2BSXtra Food and Feed training, under the supervision of the 2BS Association.

Without a CB-qualified internal trainer, 2BS experts administrate and deliver the 2BSXtra Food and Feed training course.

This 3-hour training course includes:

Half a day

Am (09h30-10h30)

- Structure of the training course and objectives
- Introduction to 2BSXtra, purpose and key information (Documentation, Framework to obtain and keep the statute of a 2BS qualified auditor, Legal framework and impact for an economic operator (legal entity)
- Chain of custody, audit scopes, certification units and traceability of key information (Production & collection of agricultural biomasses (raw materials), wastes and residues (raw materials) - First gathering points, traders and processing), audit scopes units and traceability of crucial information (country of origin, type of materials, tonnage, sustainability characteristics and legal property)
- Certification Process, certificate statuses and non-conformities.
- Knowledge acquisition test for this hour's session

Am (10h30-11h30)



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- Group Audit, audit plan and report.
- Specificities of the 2BSXtra: mass balance or segregation
- Eligibility of raw materials and land criteria / Audit standards – Purpose and key records to be identified, collected and audited
- Knowledge acquisition test for this hour's session

Am (11h30-12h30)

- Voluntary add-ons: SAI/FSA 3.0 Silver equivalence
- Voluntary add-ons: GHG emissions
- 2BSXtra add-on and 2BSvs differences
- Knowledge acquisition test for this hour's session and revision for the exam
- Q&A

Course materials are updated every year as required based on

- the evolution and/or update of the requirements
- 2BS assessment of standard or procedures and interpretation difficulties arising from 2BS monitoring activity from active auditors.

Refresher training course

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:

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

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.

2.10. CB Auditors

3.7.1. CB Audit Reports



Certification bodies must submit all audit reports and, where applicable, the calculations of actual values for the greenhouse gas emissions (voluntary under the 2BSXtra certification). Requirements of section 6.10 of this procedure apply to each audit.

3.7.2.CB Documented management system

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.

4 2BS management system, review, and monitoring framework

4.1 2BS documentation 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 for a minimum of 5 years or longer where it is required by the relevant national authority.



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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 relevant national accreditation body (such as COFRAC in France) or recognised competent authority to cover the scope of their audit activities. A certification body shall be accredited ISO 14065 if it performs audits on actual GHG values.

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

Table 1: Documentation and information associated with the 2BSXtra certification.

Governance procedure	2BSXtra-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.
Certification procedure for 2BSXtra	2BSXtra-PRO-02 (Requirements for the certification process)
Audit Standards	2BSXtra-STD-01 (Audit requirements for the biomass production)
	2BSXtra- STD-02 (Audit requirements for the processing and trading)
Voluntary add-ons	<ul style="list-style-type: none">- 2BS-ADD-01; 'SAI/FSA 3.0 Silver' in Europe- 2BS-ADD-02 '2BSXtra' (extension of scope for 2BSvs certified)- 2BS-ADD-03; 'GHG module' – methodology for the calculation
Internal guidelines	<ul style="list-style-type: none">- Audit report Checklists- SAI/FSA 3.0 Silver guidance document
2BSXtra Certificates	<ul style="list-style-type: none">- 2BSXtra certificate template
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

4.2 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



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certification

decisions.

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><i>Need of investigation as required, upon relevant evidence on potential non-conformities (complaints), potential audit weaknesses or doubts about the audit findings brought to the attention of 2BS by</i></p> <p>(a) third parties, such as clients, Member States (supervision)</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
Integrity preventive audit	<ul style="list-style-type: none"> . Desk-studies (off-site) → . Witnessed audits (on site) → . Headquarters audits (on site) → 	<p>Program</p> <p>.√(Audit reports) per CB, annually</p> <p>. Three audits per CB, annually (covering different types of economic operators in the supply chain)</p> <p>. One audit / every two years per CB (covering CB supporting services, e.g. : back-office sites, 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	<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:

- Audits performed by 2BS qualified auditors with less than 6 months of 2BS experience.
- Last interfaces dealing with product groups
- First gathering point dealing with waste and residues

(Witnessed and benchmark audits – see section 4.2 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)

4.3 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. 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 they shall be respectively excluded from participating in voluntary schemes.

4.4 Handling of complaints against economic operators and [CBs]



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The process also involves handling complaints or incidents lodged by third parties against economic operators and certification bodies. 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.

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.

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 4.3 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.

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:



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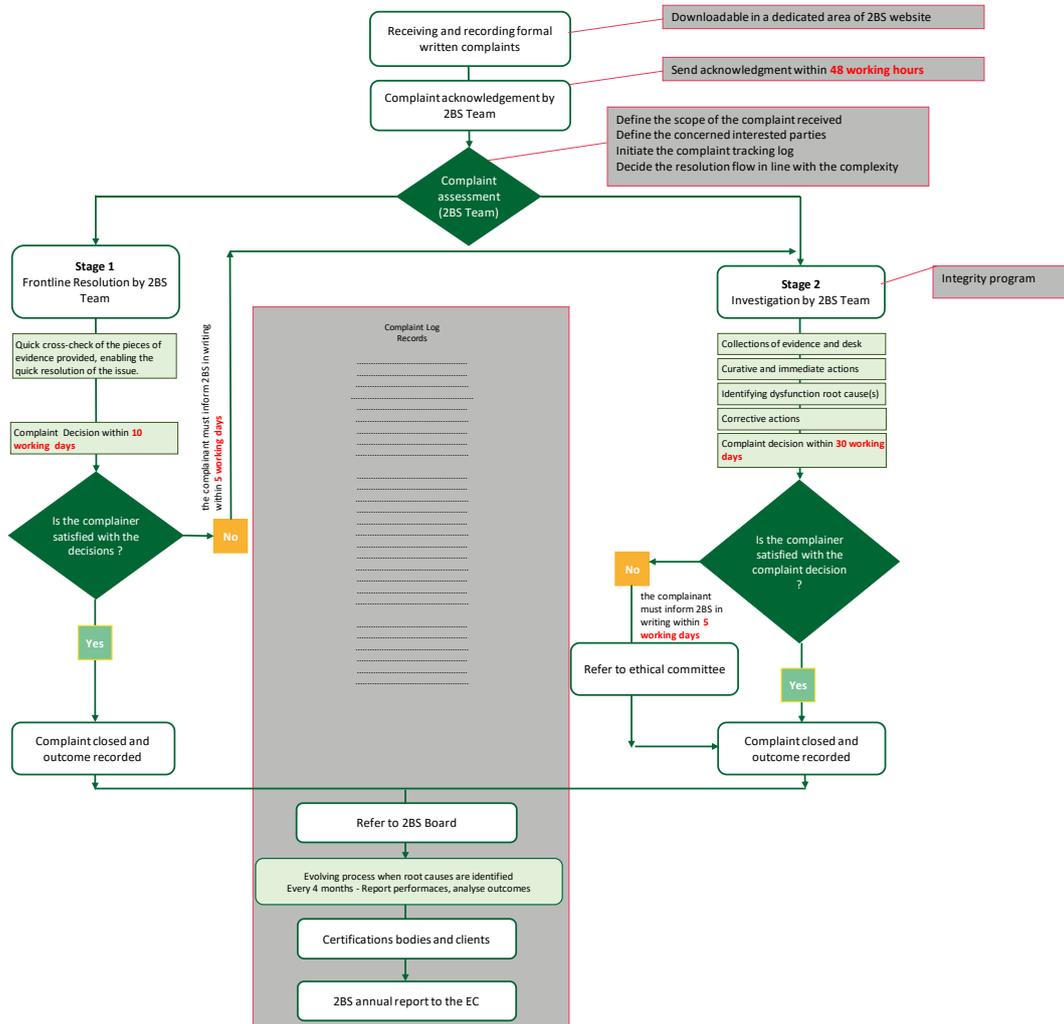
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- Be submitted by using the complaint form on the 2BS website
 - Contain basic information about the complainant (name, address, contact information) and, if applicable, the organisation and position in the organisation
 - Include a clear and concise 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 15.1.
 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.

Figure 2: Compliant flowchart



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.

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



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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.

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)

Upon request of a Member State, 2BS shall provide all documents related to a complaint and its handling.

4.5 2BS Management review

The input data includes:

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

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.

4.6 2BS Monitoring activity

4.6.1 Desk studies by 2BS

Certification bodies shall upload in their private area of the 2BS internet site all audit reports. 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 4.6.1, 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.

4.6.2 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:

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.

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.
- 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.

Auditor independence and impartiality and potential



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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.

The procedure for managing conflicts of interest within the scope of Association 2BS is outlined in Section 6.1 of the document 2BSXtra-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 4.4 of this procedure and encompasses the complaints against economic operators or certification bodies.

5 Certification process

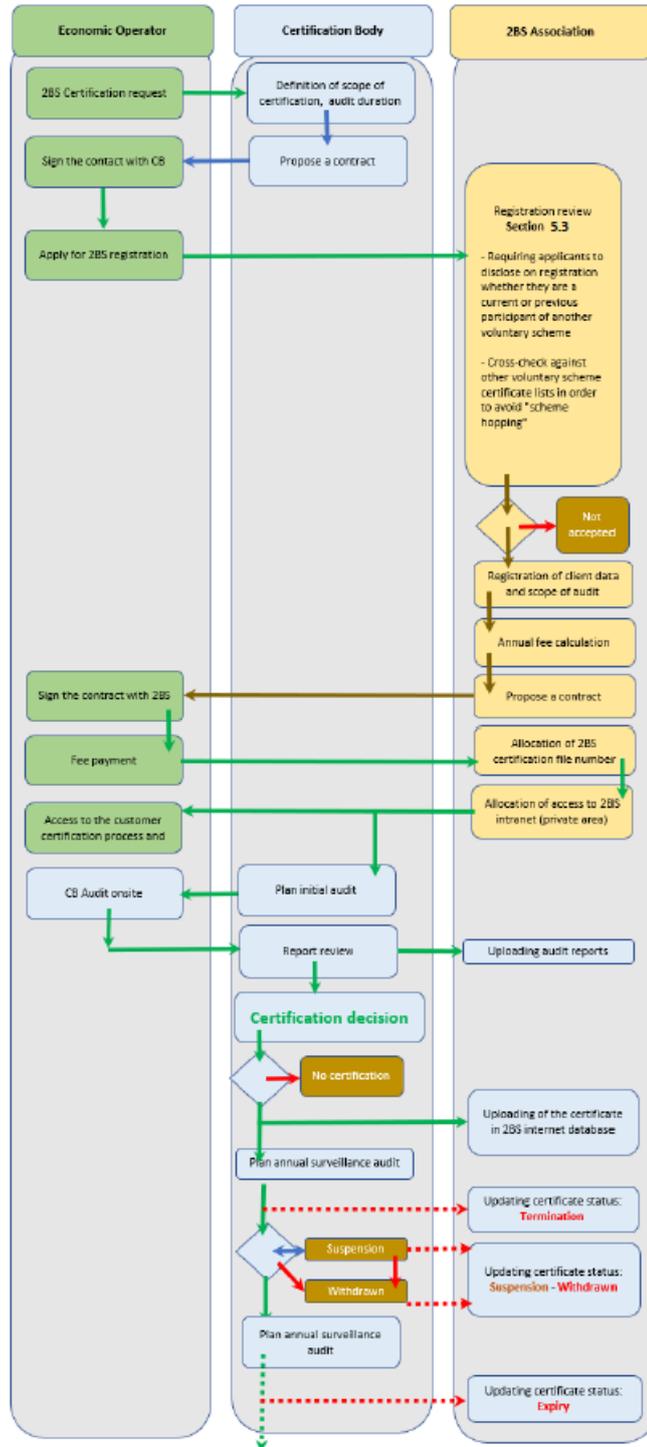


Figure 3: Certification process

5.1 Typical operators/interfaces of the Food and Feed supply chain



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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 / voluntary claims	Audit standard
First gathering points (agricultural biomass and agricultural residues)	2BSXtra-PRO-02	2BS-ADD-01, 2BS ADD-02 If 2Bsvs 2BS-STD-01 and 2BS-PRO-04 with 2BSXtra-STD	2BSXtra-STD-01
First gathering points (collector of wastes and industrial residues)			
Rendering plants	2BSXtra-PRO-02	2BS-ADD-01, 2BS ADD-02 If 2Bsvs 2BS-STD-02 and 2BS-PRO-04 with 2BSXtra-STD	2BSXtra-STD-02
Trader (raw materials, intermediary products, food and feed) Processing units			

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

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 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 certification schemes in the relevant sector (e.g, food and feed sector) it participates in and acceptance from the audit client to make all relevant information available to the [CB] auditors.
- 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 auditing¹⁰ and audit duration,
 - Grading and impacts of nonconformities and scheduling of follow-ups,

¹⁰ See "group auditing" definition at section 15 "Applicable Terms and Definitions".



- Audit conclusions, [assurance levels](#)¹¹ and audit report,
- Certification decisions.
- o 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.
- o Section 7.3 provides additional guidance on the transfer of certification from one certification body, “the issuing certification body,” to another, ‘the accepting certification body”.

5.3 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.

*

- *its legal representation and the 2BS counterpart (emails & addresses),*
- *type of interface (collector, processor and or trader),*
- *type of activity(ies)*
- *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*

2. Disclosure of the following information in their application for certification:

- a. all relevant information, including mass balance data and audit reports and,
- b. where applicable, information on their (or their legal predecessor’s) participation, suspension or withdrawal of their certificate in/by another certification scheme within the last five years;

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.

6 Audits: intensity, frequency, and time

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.

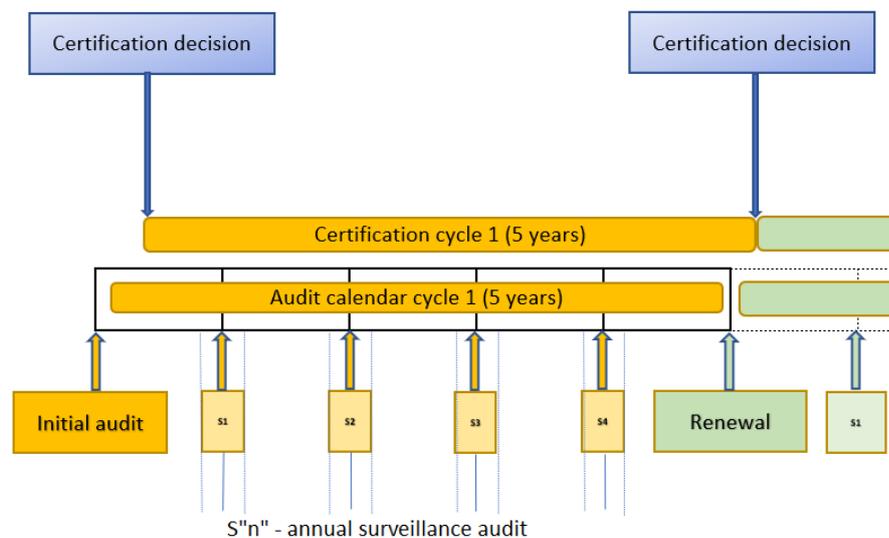
¹¹ The initial audit of a new scheme participant or a re-certification of an existing scheme participant under a revised regulatory framework shall as a minimum provide reasonable assurance on the effectiveness of its internal processes Depending on the risk profile of the economic operator, a limited assurance level can be applied on the veracity of its statements.

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”¹² on the effectiveness of its internal processes.

Depending on the risk profile of the economic operator, a “limited assurance level”¹³ 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.



The whole supply chain of custody needs to be covered, starting from its origin, i.e., the economic operator where the wastes or residue material arises.

All economic operators (first gathering points, processing units and traders) need to be audited individually. However, group auditing approaches may be carried out at the origin of the supply chain, for example, restaurants and waste or residue producers.

6.1 Initial, annual surveillance audits

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

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

The modality (offsite or on-site), the frequency and the intensity of the auditing procedure shall reflect the overall level of risk.

¹² 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”

¹³ “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”

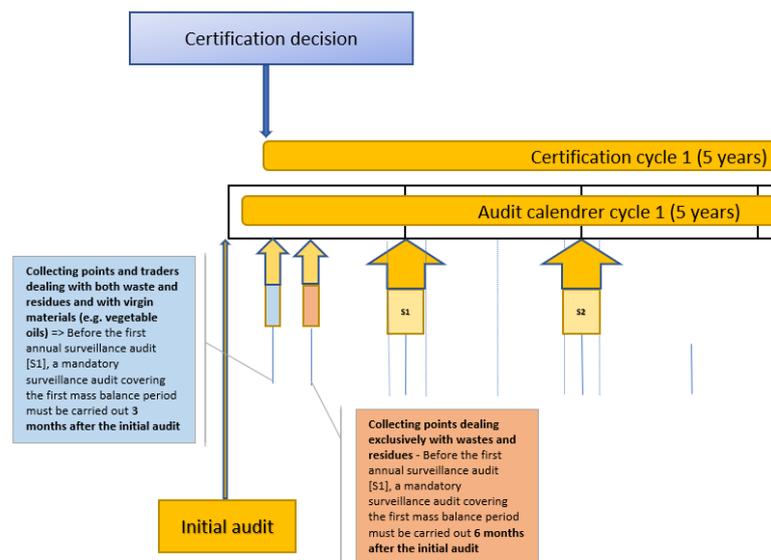
For agricultural biomass for food and feed there is no mandatory requirement to audit on-site the points of origin. In addition,

- the mandatory surveillance audits within 3 and 6 months after the first certification are not applicable.
- the annual on-site audit of intermediary collecting sites and respective mass balances is required.

For wastes and residues the following additional requirements apply for the verification of the supply chain from food and feed :

1. The auditor shall verify the existence of a number of points of origin equivalent to at least the square root of all the points of origin on the list. The verification may be performed remotely unless there is doubt concerning the existence of the point of origin or where it meets the criteria for on-site audit pursuant to point (4). Auditors shall check deliveries of sustainable material to downstream recipients by verifying the copies of the sustainability declaration issued by the collecting point to recipients of those deliveries, based on 25% random and 75% risk-based samples.
2. The certification body shall carry out a **mandatory surveillance audit within six months after the first certification**. For collection points and traders that deal with both waste and residues and with 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. Where a collection point has multiple storage sites, the auditor shall audit the mass balance of every storage site.

Surveillance audits of First Gathering Points and traders following the first certification/ initial audit are also undertaken on-site.



For food and feed from wastes and residues



- a. 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.
- 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. The audit of sites and respective mass balances is not required.
- e. Intermediary collectors shall be subject to an annual on-site audit.

6.2 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.

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

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.

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-declaration¹⁴ with the First Gathering Point;
- (d) all relevant information concerning the voluntary calculation of actual GHG emissions in advance of the planned audit (initial and surveillance audits). 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 savings.
- (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) 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.
- (g) the auditor shall draw up and send the audit plan to the client two weeks before the audit on site

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

Group auditing is exclusively applicable to economic operators in charge of the collection and traceability of raw materials¹⁵, i.e., standard first gathering entities (crops and wastes & residues)

- 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 points of origin¹⁶ 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.

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

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.

¹⁴ Additional detail in the specific part on wastes and residues in section traceability of this document (see section)

¹⁵ No other economic operators further down the supply chain can apply for "group auditing"

¹⁶ See definition of points of origin in section 15



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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 6.6.3 and subsequent paragraphs;
- ✓ 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 competence¹⁷ to assess annual self-declarations with dedicated and systemic monitoring resources, such as internal audits, risk assessment and management review
 - The internal annual audits carried out by the group manager of **First Gathering Point** 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
 - the type, the origin (activity) and the tonnage of waste and residue collected

¹⁷ Ability to apply knowledge and skills to achieve intended results



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- 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
- Data required for additional modules (Add-ons, when applicable)

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)

“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)
- 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 for the activity of **collection (raw materials)** 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 to establish conformity with principle 0 of 2BSXtra-STD-01.

“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 evidence 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 for the activity of **processing** and **trade of intermediary and final products**.

6.5 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 2BSXtra-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

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 ‘Grading and management of nonconformities’ facilitates the auditor's job to classify the non-respect of audit requirements of audit standards: 2BSXtra STD-01

6.6 Certification audit – onsite audit trials, audit findings and grading management of non-conformities

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 waste and residue materials. 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 6.10.2.

6.6.1 Mass balance and segregation

When verifying the conformity of the mass balance, the auditor shall follow the instructions laid down in section 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

6.6.2 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 classified, based on their degree of severity, as «critical», «major», and «minor».

6.6.3 Grading and management of non-conformities



In both 2BSXtra audit standards, 2BSXtra-STD-01 and 2BSXtra-STD-02, the indicators are the requirements to be verified.

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.

6.6.4.1 «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 2BSXtra-STD-01, such as land conversion, which contravenes Principle 3 (High Biodiversity Land), Principle 4 (High Carbon Stock Land) and Principle 5 (Peat Land);
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

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.

6.6.4.2 «Major» nonconformity

Framework

Failure to comply with a mandatory requirement (indicators) of standards 2BSXtra-STD-01 & 2BSXtra-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 segregation system, for example, incorrect documentation is identified in more than 10% of the claims included in the representative sample;
2. 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)

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 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.



6.6.4.3 «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”.

6.6.4.4 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.

6.7 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 level¹⁸ 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”

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, the evidence is free from material misstatement”.

6.8 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.

¹⁸ *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”*



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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
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
	Audit report		Audit on site	
Technical reviewer	Reviewing record	Evidence of an authorised certification decision	CB control & management	CB, 2BS, MS
Certification Body	Auditor and reviewers qualification records	Evidence of selection of authorised and qualified resources	CB control & management	CB, 2BS, MS
Certification Body	Certificate status	Record to available in 2BS internet (active, suspended or withdrawn)	Certification decision and CB documentation control	Economic operator, CB Market, F&F Market, 2BS, MS

Section 6.10¹⁹ gives instructions to complete the following records:

- The audit report, and
- Certificate

6.9 Audit time

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 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 non-conformities
- preparing audit conclusions
- conducting the closing meeting

¹⁹ Typical audit records to be produced by the auditor and the CB



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The report writing shall translate the audit findings, 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 6.10.2 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 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 (to 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.

Calculation of audit time is carried out by the certification body in preparation of the audit and is based on the following factors:

- Number of sites concerned by certification
- Audit preparation and report
- Sites audits

Audit preparation time should be between 0,5 and 1 days. Site audit duration should be between 1 and 3 days.

The following guide serves as an example for the minimum number of audit days:

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, 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.



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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 or segregated system and related records.

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),



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 food and feed supply chains.

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.

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.

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.

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.

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.

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

6.10.1 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 mass balance data

The auditor, when preparing

- an Initial audit²⁰
 - ✓ 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.

²⁰ To consider the specific instructions laid out in section 6.1, for main audits of collectors of wastes & residues.



6.10.2 Audit reports and minimum content of the audit report

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

- 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.

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
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 requirements for the production of the sustainable final product

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

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 schemes or standards;



With regard to the audit results

1. place and date of issuance;
2. close out of nonconformities raised in the previous audits;
3. list of nonconformities identified in the current audit;
Certification bodies are required to inform immediately 2BS when:
4. «critical» and «major» nonconformities have been raised;

For economic operators holding a valid 2BSvs certificate and undergoing a dual audit for 2BSvs and 2BSXtra, a single audit report may be submitted. However, an additional conclusion must be included, detailing the elements assessed for compliance with the 2BSXtra requirements (2BS-ADD-02).

6.10.3 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
 - ✓ Changes to the certificate must be notified by the lead auditor to the reviewer in the audit report

6.10.4 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" (limited assurance) or "based on our assessment, the evidence is free from material misstatement" (reasonable assurance) depending on the risk profile of the economic operator, 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.

6.10.5 Audit checklists

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 (2BSXtra-STD-01 & 2BSXtra-STD-02) and are available on the 2BS internet site.



7 2BSXtra certificate

7.1 Introduction

A certificate is a final document and the final record of the certification process. The certificate is the proof of conformity of the practices of an economic operator with the 2BSXtra sustainability requirements, i.e., on mass balance or segregation system, land use, traceability information, chain of custody, and audit quality applied to selected food and feed.

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 2BSXtra Food and Feed. 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. Following a successful initial audit²¹, the audit records are reviewed by a technical reviewer that was not part of the audit team.

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

The 2BSXtra certificate template is available on the 2BS Internet site and 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.

7.2 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 valid for 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:

- 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”

²¹ Audit where «critical» or «major» nonconformities have not been raised and where the auditor recommends the certification.



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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
- 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 applicable Adds-on added by the certified entity
- The list of sites/activities/addresses covered by the scope of the certificate (annex I)
- The list of inputs and outputs
- The voluntary GHG calculation methods used by the certified entity (annex II)
- The level of equivalence reached (annex II)

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

The “2BSXtra certificate” template indicates the key data to be completed and the structure of the form.

This document is available on the 2BS Internet site and provides guidance to the recognised 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.

7.2.1 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, 2BSXtra-STD-01 & 2BSXtra-STD-02, biomass, and /or intermediary products and/or food and feed from unknown or unclear origin shall not be considered sustainable. The principle of precaution applies.

7.2.2 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

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.

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.

7.2.3 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.

7.2.4 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.

7.2.5 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.

7.3 Possible certificate changes during the 5-year cycle



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.

7.3.1 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.

7.3.2 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 voluntary method for calculating GHG.

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

7.3.3 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 records²². Refer to IAF MD 2:201723.

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”.

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

- **Takeover**

²² Eligibility of the certification transfer, pre-transfer review, transfer of certification and cooperation between the “Issuing” and “Accepting Certification Body”.

²³ IAF Mandatory Document for the Transfer of Accreditation Certification of Management Systems.



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).

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.

- **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.

7.3.5 The certified entity changes its company name

- **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.

- **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.

8 General requirements for sustainable biomass for food and feed: risk analysis and traceability

8.1 General, mandatory, and voluntary information

General information



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The 2BS system stipulates that all economic actors need to have a document and information management system, which can be audited; the economic operators need to declare to auditors the names of all voluntary schemes they participate in and make available all relevant information – e.g., full mass balance records for all voluntary scheme certified material for all site(s).

Proper documentation is required to comply with the legal provisions for sustainable food and feed. All documents in the document management system **must** be identified and accessible for at least five years or longer where it is required by the relevant national authority.

Economic operators who exclusively conduct mechanical processing **shall** document the incoming amounts compared to the outgoing amounts (input/output ratio). This **must** be checked and verified by the auditor during the audit.

To this end, the information is included on the delivery notes between the point of origin and the first gathering point. These delivery notes can be part of the control system implemented by customs or regulatory controllers at the Member States [MS]' level.

In the absence of such regulatory controls between the 'point of origin' and the 'first gathering point', the latter **shall** register the points of origin of the wastes or residues in a declaration document signed for every delivery of wastes and residues.

If a single declaration document is used for all deliveries related to an agreement or a contract, the contract number or agreement number **must** be indicated on the declaration document.

It is also possible to include the text of the declaration in the contract between the first gathering point and the waste producer.

The self-declaration record as such or as part of the contract is valid for a maximum of one year starting from the date of issue.

Names and addresses of all points of origin **must** be included as the distances need to be verified when the GHG emissions are calculated and transport emissions are considered.

The traceability of the biomass or non-renewable wastes **must** be ensured by means of a mass balance system. All site mass balance system should comply with the general requirements of a mass balance system described in detail in section 9 of the present document.

For all economic operators/interfaces involved in the supply chain of food and feed made from biomass or wastes and residues, auditors **shall** verify the requirements for traceability by a mass balance integrating the records/information related to the sustainability characteristics verification for each interface, as applicable for: food and feed.

The declaration document **must** include the following details for all collected wastes or residues:

- name, code related to the name of the waste and residue material,
- when applicable relevant category for animal oils and fats (C1, C2, or C3),
- quantity, and
- date of removal and address of the point of origin

Mandatory information

- Type of product
- Quantity of 2BSXtra food and feed
- Raw material category
- Information mentioned in the general information section

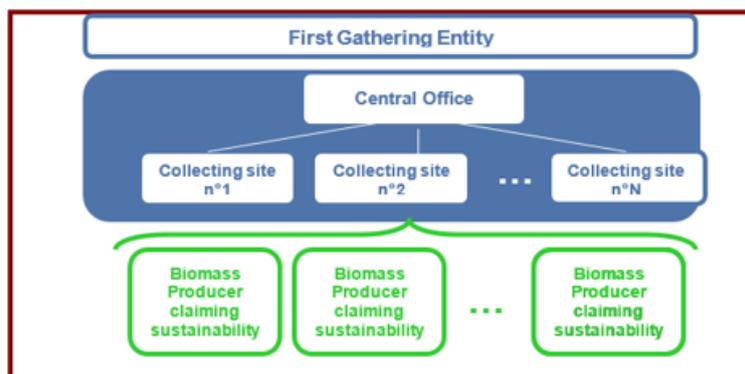
Voluntary information

- Add-ons (SAI/FSA 3.0 Silver; GHG emissions..)

8.2 Entities involved in the certification process.

The first gathering points and processing/conversion units are certifiable interfaces.

8.2.1 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.

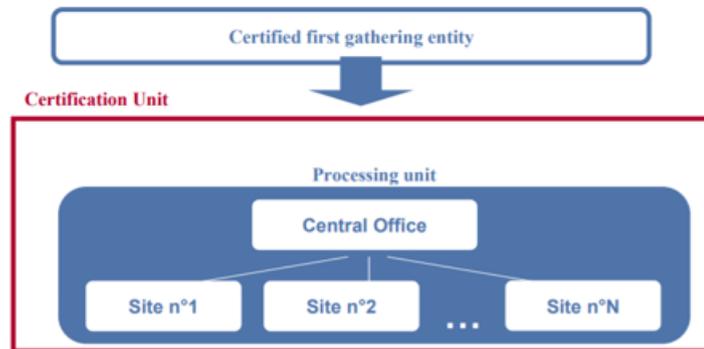
This entity must clearly define its certification scope when it wishes to be certified. It also must give details of the group manager and all members of the groups of the certification unit (collecting sites, biomass producers). The collecting sites are storage areas for biomass.

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).

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.

General requirements for FGPs : land with high biodiversity value, primary forests and other wooded land, sub natural forests, peatlands, ...

8.2.2 Processing units



8.3 Wastes and residue feedstock

A material conforming to these definitions can be considered to be a waste/residue, providing that the material has not been deliberately changed or modified to be classed as waste or residue.

Sustainability characteristics:

- shall be taken into consideration for residues directly generated by the following activities
 - *Agricultural,*
 - *Aquaculture,*
 - *Fisheries, and*
 - *Forestry residues*
- shall not be taken into consideration for residues from
 - related industries or processing.

The expression 'wastes and residues,' encompasses both (unless otherwise stated, following the definitions of 'waste' and 'residue');

- renewable and
- non-renewable material

The status of “waste” or “residue” shall be

- clearly identified in the self-declaration by the point of origin
- verified by the buyer
- controlled by the third-party auditor

The requirement of an on-site audit of the point of origin producing wastes or residues for the food and feed supply chain is defined in procedure 2BSXtra-PRO-02, section 6.1.

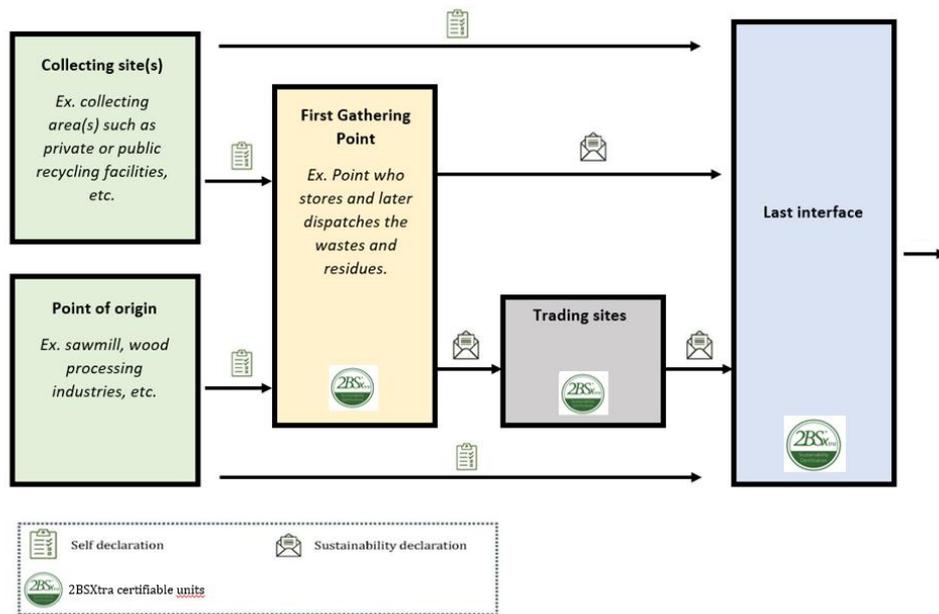
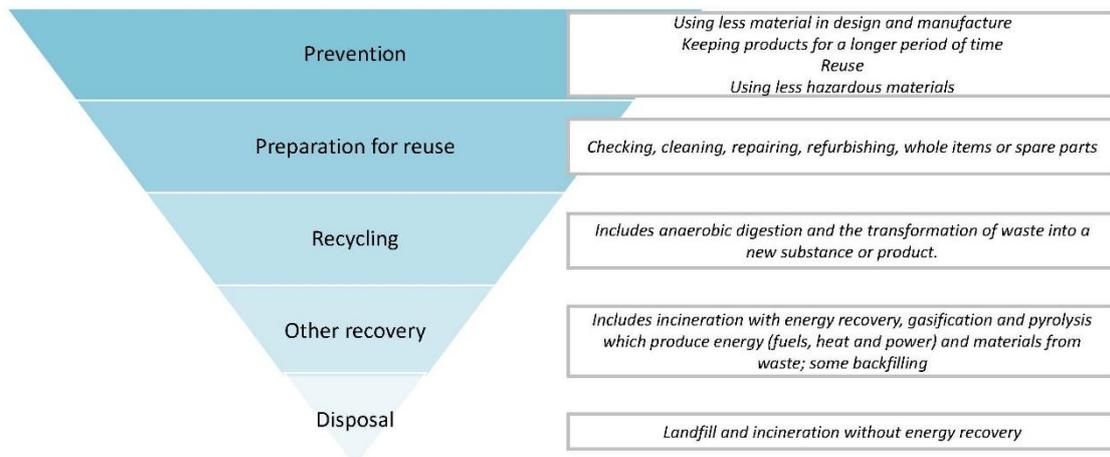


Figure 4: Food and feed and biomass supply chains for waste and residues

Note: the annual onsite audit of intermediary collecting sites and respective mass balances is required

8.3.1 Waste Hierarchy

Article 4 of the Waste Framework Directive 2008/98/EC establishes a priority order for waste prevention and management, referred to as the waste hierarchy, outlining when waste is appropriate for "other recovery,". "Other recovery" refers to operations where the waste replaces materials that would otherwise have been used to fulfil a particular function in the plant or on the broader economy, such as oil in the food and feed sector.





If there are reasonable doubts about the nature of the declared waste and residues, the auditor is authorised to take samples and to have them analysed by an independent laboratory.

8.3.2 Verification of waste and residue feedstocks

The operations included in the scope of the audit **must** explicitly name and describe the raw material used, verifying whether these substances are genuine wastes or residues tracing the feedstock back to its origin, covering the whole chain of custody.

The waste **must** be in compliance with Article 3 of Directive 2008/98/EC and **must** not have been intentionally modified or contaminated in order to meet this definition.

Evidence shall be provided that the feedstocks comply with these requirements.

Only materials that qualify with the waste hierarchy as set out in Article 4 of Directive 2008/98/EC shall be used. In addition, any intentional modification of the industrial process or product itself, done with the aim of producing more "wastes" and "residues", cannot be considered as producing sustainable "wastes" and "residues".

Evidence shall be provided that the feedstocks comply with these requirements.

The words' waste' or 'residue' must not appear on the certificate since the list of wastes and residues benefiting from specific incentives is decided by each Member State [MS].

The certificate must indicate the exact nature²⁴ of the material to prevent incorrect claims concerning the type of feedstock used.

8.3.3 Land use and soil quality-related sustainability criteria

Food and Feed produced from wastes and residues **arising from agricultural, aquaculture, fisheries and forestry operations must** demonstrate compliance with the audit standard 2BSXtra-STD-01:

- Principle 3: High Biodiversity Land,
- Principle 4: Monitoring of Impacts on soil quality and carbon content
- Principle 5: High Carbon Stock Land, and
- Principle 6: Peatland

This requirement does not apply to residues from related industries or processing such as food, fish, or timber processing. For wastes or residues that do not come from agriculture, forestry, fisheries, or aquaculture, the land-related criteria are not applicable.

Certification bodies are required to verify that the harvesting of agricultural waste and residues does not have a negative impact on the soil quality and the soil carbon stock. Auditors shall cross-check the self-declaration of the farmer with the soil management program and the practices deployed in order to establish conformity with principle 4 of the standard 2BSXtra-STD-01.

²⁴ Name, code related to the name of the waste and residue material, and when applicable relevant category for animal oils and fats;



Reliance on the CAP/GAEC or national law is not sufficient for demonstrating compliance with Principle 4.

Where there is a national law, the auditor shall verify that the economic operator:

- i. Has a documented management plan required by the national law. A *mechanism* to monitor and enforce the implementation of the soil management plan of the farmers under the control of the FGP is verified by the *national/regional authorities*.
- ii. The deployment of the national plan generates pieces of evidence (reports, soil pH, macro and micronutrients, heavy metals or other contaminants, or soil organic matter, etc.), enabling the *review and subsequent validation plan by the national/regional authorities*.
- iii. The verification of national level compliance may be delegated to a certification body, provided they have the technical capacity to perform this role.

Where there is no national law, the auditor shall verify that the economic operator:

- iv. Has a documented management plan. This plan shall be based on topographical, regional, and landscape characteristics addressing a timed program dedicated to ensuring the sustainable fertility and performance of soil as a natural resource. A *mechanism* to monitor and enforce the implementation of the soil management plan of the farmers under the control of the FGP is verified by *a competent individual, a professional agronomy advisor/ consultant, or a research institution's advice*.
- v. The management plan shall address the prevention of potential negative impacts of the harvesting of agricultural waste and residues on:
 1. The quality of the soil
 2. The soil contamination, and
 3. The soil erosion
- vi. The deployment of the above plan shall generate pieces of evidence (soil pH, macro and micronutrients, heavy metals or other contaminants, or soil organic matter, etc.), enabling the *review and subsequent validation by a competent individual, a professional agronomy advisor/ consultant, or a research institution's advice*.

Where group auditing is applied auditing against standard 2BSXtra-STD-01, it is the responsibility of the collection point /first gathering point to develop a management plan²⁵ including a consistent set of soil management practices²⁶ to ensure that all farms supplying agricultural wastes and residues meet the specified requirement.

²⁵ See examples of monitoring practices for soil quality and carbon mitigation impacts in section 10.6 of this procedure

²⁶ See examples of essential soil management practices to promote soil carbon sequestration (given the absence of residues) and promote soil quality in section 10.7 of this procedure



The pedoclimatic conditions of the harvesting zone shall determine the extent and the variety of the monitoring practices, the methods of verification, and the soil management practice to be adopted and audited. Refer to sections 10.6 and 10.7 of this procedure.

Samples of the audit reports of FGP involved with harvesting agricultural wastes and residues are covered over the risk sampling of the monitoring of the 2BS integrity program.

8.4 Traceability information

The minimum set of sustainability 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. Sustainability declaration number;
 3. Sustainability characteristics, including:
 - a. Statement on whether the raw material or food and feed complies with the criteria set out in 2BSXtra-STD-01 and 2BSXtra-STD-02
 4. Name of raw material or name of raw material that the food and feed is produced from;
 5. Waste or animal by-product permit number (if applicable);
 6. Food and feed type (for food and feed only);
 7. Country of origin of raw material;
 8. Country of food and feed production;
 9. 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;

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.

8.5 Transmission of information through the chain of custody

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



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

8.5.2 Self-declaration

First gathering points, shall be required to submit a list of all points of origin that have signed a self-declaration to the auditor prior to the audit of the collection point. The amount of waste generated monthly or annually shall be clearly stated on the self-declaration issued and signed by the point of origin. Evidence or documents for all individual deliveries shall be available at the first gathering point and verified by the auditor, including waste disposal agreement, delivery slips and self-declarations.

The status of “waste” or “residue” shall be

- clearly identified in the self-declaration by the point of origin
- verified by the buyer
- controlled by the third-party auditor

The self-declaration record as such or as part of the contract is valid for a maximum of one year starting from the date of issue.

The name of the specific feedstock should be on all documentation (self-declaration, delivery/transport slip, invoice, etc.).

9 Chain of custody: Mass balance or segregated system

9.1 Mass balance system

The mass balance system aims to reduce the administrative burden 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.



9.1.1 Audit of a 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 handled by the sites.
- (i) sample of the calculations (inputs, outputs, conversion factors, and any balances carried forward). All data should be checked against the bookkeeping system.
- (j) timeframe should be transparent, documented and consistent, and an appropriate period of time
- (k) 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,

2. allows consignments of

- (a) Raw material that differs in their sustainability and voluntary 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 characteristics to be mixed for further processing provided that the size of consignments is adjusted according to their characteristics.

3. 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

4. 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 Rules of a mass balance system

In the implementation of a mass balance system in the food and feed supply chain, the following **rules** apply as appropriate:

- (a) **raw material or food and feed** 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** 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 food and feed are physically identical or belong to the same product group²⁷, they must be stored in the same interconnected infrastructure, processing or logistical facility, transmission and distribution infrastructure or site;
- (d) **economic operators shall be required** to keep separate mass balances for raw materials or food and feed, which cannot be considered part of a mixture. **Transfer of information about the sustainability and sizes between different mass balances shall not be allowed.**
- (e) the mass balance system **shall include information** about the sustainability characteristics and quantities of raw material or food and feed, including information about the amounts of raw material and food and feed for which no sustainability characteristics have been determined;
- (f) The sustainability characteristics of a consignment of raw material or food and feed 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

²⁷ See product group concept in section 9.1.6



of sustainability characteristics are not split, and **the mass balance is achieved over the appropriate period of time;**

- (g) where relevant for transparency reasons, the mass balance system shall include information on whether **support has been provided for the production of the food and feed**, and if so, the **type of support**;
- (h) **the appropriate period of time for achieving the mass balance** shall be twelve months for producers of agricultural biomass and first gathering points sourcing only agricultural 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.
- (i) **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.

9.1.4 Adjustment of sustainability of consignments after processing

Where a consignment is processed, information on the sustainability 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 sustainable food and feed, the size of the consignment and the related quantities of sustainability 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 sustainable food and feed, for each output, a separate conversion factor shall be applied, and a separate mass balance shall be used.

9.1.5 Specificities for wastes & residues

The maximum mass balance period for all economic operators is three months, except for agricultural economic operators, for whom the mass balance period can be up to one year (12 months), but for any period longer than three months, those economic operators **shall** not go into deficit²⁸.

²⁸ 'deficit', i.e., that at any point in time more sustainable material has been withdrawn than has been added.



9.1.6 Product group and mass balance system

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

Virgin vegetable oils, used for the production of food and feed, may belong to the same product group. For instance, sunflower and rapeseed oil are part of the same Product Group as they have similar chemical and physical characteristics.

Raw materials, however, that can be used to food and feed which are subject to different rules should generally not be considered to be part of the same product group as this would risk undermining the objectives of, which applies differentiated treatment of food and feed based on the feedstock they are produced from.

Further, precautionary measures are required to ensure the consistency of sustainability claims when food and feed 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 food and feed, for which no sustainability characteristics have been determined. Deliveries of food and feed to uncertified operators shall be taken into account in the mass balance system, based on the physical nature of delivered food and feed.

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 4: Food and Feed from different groups are physically separated in the same site

8kT of rapeseed oil and 8kt of sunflower seed cake (not belonging to the same product group) are physically separated in a site.

→ It is not possible to deliver the rapeseed oil with a SD mentioning sunflower seeds as raw material and sunflower seed cake with a SD mentioning rapeseed as raw material.



9.1.7 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.

9.1.8 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 first gathering points sourcing only agricultural 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.

9.1.9 Other Specificities

- Economic operators certified under 2BSvs and 2BSXtra need to maintain entirely separate mass balances for the respective system streams of materials, products and co-products.
- Positive credits²⁹ of an interface can be transferred from a 2BSvs mass balance to a 2BSXtra mass balance of the same interface, but not the other way round.
- Processing units and associated storage facilities in different sites can transfer credits between sites provided,
 - those facilities/sites belong to the 2BSXtra certified unit,
 - the mass balance data of each site is managed within a software system under the control of the manager at the central office.
 - that the volumes of outgoing 2BSXtra material do not exceed volumes of incoming 2BSXtra material within the 2BSXtra interface/certification unit.
- It is possible to downgrade sustainable material with a higher sustainability category (i.e. add-ons were covered by certification), for example to compensate a negative mass balance of sustainable material with a lower sustainability category (i.e. less or no add-

²⁹ “Credit” is the surplus of sustainable material in the mass balance as a result of the difference between received and dispatched sustainable material, within one mass balance period.



ons applied). However, this is only possible if all other sustainability characteristics are identical.

- If a 2BSXtra certified system user receives sustainable material forwarded under the chain of custody option “mass balance” it is not possible to switch to the chain of custody “physical segregation” for the same material afterwards.
- Credit Transfer: If more sustainable material is received than dispatched within one mass balance period, the surplus of sustainable material in the bookkeeping is called “credit”. It is possible to transfer credits from one mass balance period to the next. This is possible regardless of the amount of material in stock

9.2 Segregation system

A physical segregation is also allowed in the 2BSXtra certification.

This system is based on the strict separation of raw materials or products throughout the supply chain. This means that 2BSXtra-compliant materials are strictly isolated from non-compliant materials to prevent any mixing.

In this system, each batch of certified material retains its specific characteristics throughout the production, processing, and transport processes. This segregation ensures that the final product is composed only of certified raw materials, thus meeting the established sustainability requirements.³⁰

9.2.1 Audit of segregated system

Certification Bodies shall ensure that economic operators provide auditors with all **segregated system 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 segregated system, as follows:

- (a) **list of all sites**, that are under the scope of certification. Each site shall have its own tracking system 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;

³⁰ Please also see ISO 22095 for further information on Chain of Custody options. From 2BS perspective the approaches are in general aligned with the standard. 2BSXtra Standard requirements prevail for 2BSXtra audits.



- (f) information on both inputs and outputs of sustainable and non-sustainable materials handled at the sites
- (g) sample of the calculations (inputs, outputs, conversion factors, and any balances carried forward). All data should be checked against the bookkeeping system.
- (h) the timeframe for data tracking should be transparent, documented, consistent, and appropriate, covering a suitable period.

Inputs and outputs should be accompanied, where relevant, by a set of sustainability characteristics. Auditors should check that sustainability characteristics have been allocated appropriately.

9.2.2 Operating mode

In practice, segregation system is based on:

- **Physical Separation:** Certified and non-certified materials are processed in separate facilities or on distinct production lines.
- **Complete Traceability:** Every step of the supply chain must be documented to track the certified material from its origin to the final product including batch records and tracking of materials at each supply chain step.
- **No Mixing:** Unlike mass balance (where certified and non-certified materials can be mixed at certain stages to simplify management), the segregated system excludes any form of mixing, ensuring total purity of the certified flow.

9.2.3 Rules of segregated system

Operators are not allowed to use the 'identity-preserved' or 'segregation' tracking models at any internal processing stages if a 'mass balance' model was applied earlier in the supply chain.

If no information is provided on the chain of custody option, mass balance system must be assumed for the incoming material.

Under the segregated system, certified products are kept distinct from non-certified products. For example, a batch of 2BSXtra-certified materials from Unit 1 can be mixed with a batch from Unit 2, but not with a batch from a non-2BSXtra-certified source, such as Unit 3. This prevents any potential contamination of certified products with non-certified materials.

9.2.4 Adjustment of sustainability of consignments after processing

When a consignment undergoes processing, sustainability characteristics need to be adjusted to reflect the transformation accurately. The following rules should be applied to ensure consistency and transparency:

1. **Single Output Consignment:**

- When a consignment of raw material produces only one output intended for sustainable purposes (e.g., sustainable food or feed), adjust the size of the consignment and its associated sustainability characteristics based on a **conversion factor**.



- This conversion factor should represent the ratio between the mass of the output intended for sustainable production and the mass of the raw material entering the process.
- Example: If 1,000 kg of raw material yields 800 kg of sustainable output, the conversion factor would be 0.8, and this factor must be applied to all sustainability attributes (such as greenhouse gas emissions, origin) associated with the output.

2. Multiple Output Consignment:

- When processing generates more than one output intended for sustainability, each output must have a **separate conversion factor**. Each factor should reflect the relationship between the mass of each specific output and the total mass of the raw material processed.
- A separate mass tracking must also be maintained for each output to ensure precise allocation of sustainability characteristics.
- Example: If processing 1,000 kg of raw material yields 500 kg of sustainable oil and 300 kg of sustainable protein meal, the conversion factors would be 0.5 and 0.3, respectively. Each product's sustainability attributes should be adjusted using these factors and tracked in individual mass balance records.

9.2.5 Boundaries of a segregated system

The segregated 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) where segregated systems operate to prevent mixing of certified and non-certified products.

Each legal entity operating on the same site must independently manage its segregated system, ensuring separate documentation and compliance measures.

10 Voluntary and additional modules – Add-ons

10.1 2BS-ADD-01, 'SAI/FSA 3.0 Silver'

Please refer to document 2BS-ADD-01 in the 2BS documentation system. This add-on provides an equivalency to "SAI/FSA 3.0 Silver" in Europe. When this add-on is applied, the requirements in this system document also apply.

10.2 2BS-ADD-02 '2BSXtra' (applicable for 2BSvs certified)

Please refer to document 2BS-ADD-02 in the 2BS documentation system. This add-on enables 2BSvs entities to achieve 2BSXtra compliance. When this add-on is applied, the requirements in this system document also apply.



10.3 2BS-ADD-03 ‘Greenhouse Gas (GHG) emissions’.

Please refer to document 2BS-ADD-03 in the 2BS documentation system. The calculation and verification of GHG emissions under the 2BSXtra certification is optional and can be implemented by applying the 2BS-ADD-03 “GHG Emissions” add-on. When this add-on is used, the requirements in this system document also apply.

Economic operators are free to choose their preferred calculation methodology from those listed in the GHG module 2BS-ADD-03, which must be referenced in Annex II of the 2BSXtra certificate. Operators must be prepared to justify their choice of methodology to the auditor. Additionally, this add-on provides the calculation methodology, rules, and guidelines for determining and verifying greenhouse gas (GHG) emissions of the product in kg CO₂eq per ton of product. This can involve either the use of disaggregated default values or individually calculated GHG values along the supply chain.

11 Claims

11.1 2BSXtra compliant

The products may be labelled as “2BSXtra compliant.”

11.2 Claims for voluntary add-ons

11.2.1 SAI/FSA 3.0 Silver

In the food and feed sector, “SAI³¹/FSA 3.0 Silver” claims are possible for final products and co-products:

- Certified gathering points may claim ‘2BSXtra compliant’ for their feedstocks or ‘SAI/FSA 3.0 Silver’, or both.
- Certified processing operators may use the claim ‘2BSXtra’ compliant’ for their products. SAI claims require the mass balance evidence that necessary feedstock affected by the conversion factors have been supplied to the processing unit.

Please refer to our guidance document and ADD-01 for more information about the SAI/FSA 3.0 Silver Claims.

12 2BSVS / 2BSXtra

When a 2BSvs economic operator applies for 2BSXtra certification, the onsite audits for 2BSvs and 2BSXtra shall be carried out simultaneously, to prevent fraud and improve audit efficiency.

³¹ Sustainable Agriculture Initiative



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In the case of an initial audit for 2BSXtra, for an operator who is already 2BSVs certified (valid certificate), it is possible to begin the 2BSXtra certification by carrying out an additional audit of at least 0.5 days. Following this initial audit, the operator must resume the annual audits as initially planned, synchronising the 2BSVs and 2BSXtra audits.

The quantities and types of raw material that satisfy 2BSVs sustainability characteristics and are claimed as 2BSXtra compliant shall be split into a separate 2BSXtra mass balance.

A separate 2BSXtra mass balance ensuring the traceability of the inputs and outputs of the certification unit, is also applicable to a 2BSXtra certified conversion unit. During the processing audits, applicable conversion factors for 2BSXtra products and co-products based on actual data (i.e., processing or production data) shall be monitored to assess the resulting changes.

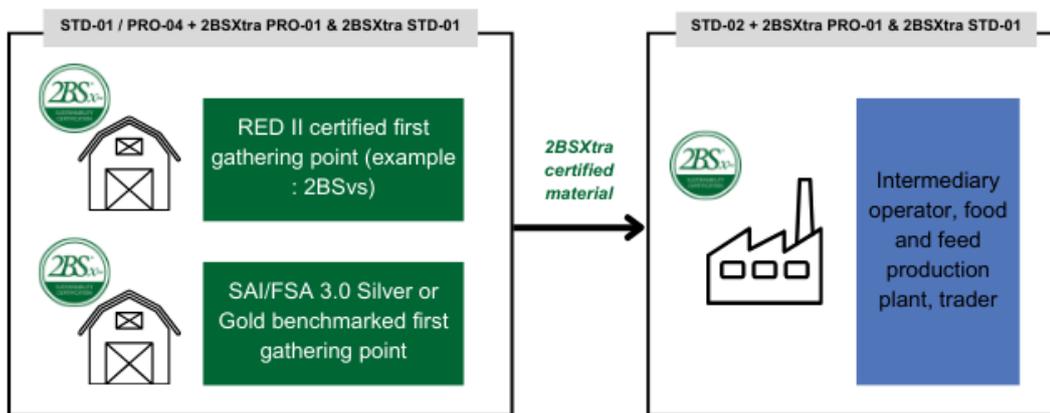


Figure 5: Scope of eligibility of 2BSXtra Food and Feed

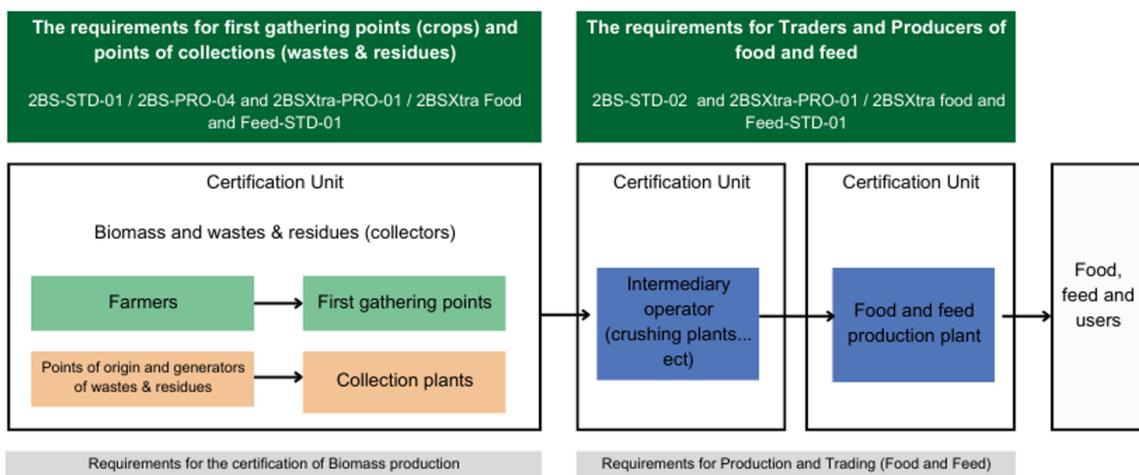


Figure 6: Scope of eligibility of the 2BSXtra Food and Feed



2BSXtra certification scheme

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In the following case, the 2BSvs documents may also serve as system documents for the 2BSXtra scheme. There are some different requirements between both schemes, especially with regard to traceability, chain of custody and voluntary GHG calculation which is emphasized in this section.

This document serves as an additional compulsory source of information to the 2BSVS system documents for a certification under 2BSXtra. This approach is intended to facilitate and have only one documentation and avoid duplication of requirements.

This System Document applies equally for 2BSVS and 2BSXtra with the exception that 2BSXtra is at this point in time not a certification scheme recognized by the European Commission or other authorities and therefore the obligation to report to the European Commission on its activities and status does not exist.

It is eligible for 2BSXtra certification if:

- It is certified under **RED II** by any voluntary scheme recognized by the European Commission. 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., or
- It is certified under a sustainability scheme equivalent to **SAI/FSA 3.0 Silver** or **Gold**.

Therefore, all raw materials compliant with **2BSvs** are eligible for **2BSXtra** certification. To be certified, the first gathering point must comply with the **2BSvs STD-01** and **2BSXtra-STD** standards.

Products and co-products generated by conversion plants supplied with 2BSXtra certified raw materials can be certified 2BSXtra and thus claim 2BSXtra compliance.

Traders can only sell 2BSXtra compliant materials if they are supplied with 2BSXtra certified materials.

To be certified, conversion plants and traders must comply with the **2BSvs STD-02** and **2BSXtra-STD** standards. 2BSXtra sustainability declarations with reference to the 2BSXtra Certificate and contract numbers shall accompany each shipment of feedstock and products between interfaces within the supply chain.

2BSvs certification standards apply:

- 2BS-STD-01
- 2BS-STD-02
- 2BSXtra-STD

2BS Procedures apply:

- 2BS-PRO-01 (Governance)
- 2BS-PRO-02 (Certification process requirements)
- 2BS PRO-04 (Specificities for the collection of wastes and residues)

12.1 Acceptance of other Sustainability schemes under 2BSXtra



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Certification Process

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2.2 Recognition of raw materials by other voluntary schemes

2BS 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.

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.

12.2 2BSVS and 2BSXtra differences

Issue	2BSvs	2BSXtra
Scope of application	Biofuels market in the EU	Food and feed globally
Recognition	2BSvs is recognized by the European Commission in the framework of the RED II / RED III	2BSXtra is a voluntary certification standard for non -regulated markets of the food and feed sector
Reporting Requirements to the European Commission	Yes. Annually reporting of sustainable material for producer of final biofuel and certified elements at the beginning of the supply chain (e.g. FGPs, CPs)	Not applicable
Acceptance of other certification schemes	Acceptance of all national and voluntary schemes recognised by the European Commission.	2BS considers that first gathering points certified under other voluntary schemes recognised by the European commission are eligible to 2BSXtra certification. Traders and conversion plants shall only receive raw materials 2BSXtra certified; upstream supply chain 2BSXtra certification required.
Materials currently covered	Coverage of all types of Agricultural biomass, waste and residues (including agricultural, aquaculture, fisheries and forestry residues), ligno-cellulosic and non-food cellulosic materials, including feedstocks listed in Part A of Annex IX of the RED II	All types of agricultural materials, waste and residues.
Application of GHG emission requirements	Mandatory for all elements of the supply chain	Voluntary coverage (ADD-03 "GHG Emissions")
GHG information on sustainability declaration	Mandatory	Only if the voluntary Add-on "GHG emissions" is applied
Transfer of positive credits to the next mass balance period	Only, if at least the equivalent amount of physical material (Sustainable and unsustainable) is in stock	Positive credit transfer possible with no time limit even if no physical material is in stock. 2BS authorises a transfer of credits from 2BSXtra to 2BSvs
Transfer of credit between different sites	Transfer of credits between	Transfer of credits to other



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	different sites under the same certificate is allowed (national boundaries).	sites of the same company and under the same certificate is possible in the same country.
Applicable claims	“2BSvs compliant” and “EU REDII compliant »	“2BSXtra compliant”. If applicable claims for voluntary add-ons used

13 Documents and Procedures

2BSXtra certification standards apply:

- 2BSXtra-STD-01
- 2BSXtra-STD-02

2BS Procedures apply:

- 2BSXtra-PRO-01 (Governance)
- 2BSXtra-PRO-02 (Certification process requirements)

Other 2BSXtra documentation available:

- 2BSXtra Checklist /Audit report
- ADD-01, ‘SAI/FSA 3.0 Silver’
- ADD-02, ‘2BSXtra’
- ADD-03, ‘GHG emissions’

14 Applicable terms and definitions

14.1.1 ‘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;

14.1.2 ‘agricultural biomass’

means biomass produced from agriculture;

14.1.3 ‘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;

14.1.4 ‘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;

14.1.5 ‘auditor’

person who conducts an audit;



14.1.6 'audit client'

organisation or person requesting an audit;

14.1.7 'audit conclusion'

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

14.1.8 '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;

14.1.9 'audit evidence'

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

14.1.10 'audit findings'

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

14.1.11 '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;

14.1.12 'audit team'

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

14.1.13 '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;

14.1.14 'biowaste'

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



14.1.15 '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.

14.1.16 'certification audit'

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

14.1.17 '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 food and feed by carrying out audits of economic operators and issuing certificates on behalf of the voluntary schemes using the voluntary scheme's certification system

14.1.18 'Certification scheme'

means an organisation that certifies the compliance of economic operators with criteria and rules including, but not limited to, the sustainability and additional voluntary criteria set out in the specifications.

14.1.19 'competence'

ability to apply knowledge and skills to achieve intended results;

14.1.20 '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;

14.1.21 'conformity'

fulfilment of a requirement;

14.1.22 '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

14.1.23 expired certificate'

means a certificate that is no longer active.



14.1.24 'feed'

(or 'feedingstuff') means any substance or product, including additives, whether processed, partially processed or unprocessed, intended to be used for oral feeding to animals (regulation (EC) No 178/2002)

14.1.25 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, and wastes and residues.

14.1.26 '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;

14.1.27 'food'

according to regulation (EC) No 178/2002 means any substance or product, whether processed, partially processed or unprocessed, intended to be, or reasonably expected to be ingested by humans. 'Food' includes drink, chewing gum and any substance, including water, intentionally incorporated into the food during its manufacture, preparation or treatment. It includes water after the point of compliance as defined in Article 6 of Directive 98/83/EC and without prejudice to the requirements of Directives 80/778/EEC and 98/83/EC. 'Food' shall not include:

- (a) feed;
- (b) live animals unless they are prepared for placing on the market for human consumption;
- (c) plants prior to harvesting;
- (d) medicinal products within the meaning of Council Directives 65/65/EEC (1) and 92/73/EEC (2);
- (e) cosmetics within the meaning of Council Directive 76/768/EEC (3);
- (f) tobacco and tobacco products within the meaning of Council Directive 89/622/EEC (4);
- (g) narcotic or psychotropic substances within the meaning of the United Nations Single Convention on Narcotic Drugs, 1961, and the United Nations Convention on Psychotropic Substances, 1971;
- (h) residues and contaminants

14.1.28 '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.



14.1.29 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;

14.1.30 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

14.1.31 '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;

14.1.32 '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;

14.1.33 '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;

14.1.34 'peer-to-peer trading'

means the sale 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;

14.1.35 '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
-

14.1.36 'process'

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

14.1.37 'product group'

Means raw materials, food, feed, with similar physical and chemical characteristics.

14.1.38 'raw material'

means substances that have not yet been processed into food and feed, including intermediate products;

14.1.39 're-certification audit'

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

14.1.40 'requirement'

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

14.1.41 '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;

14.1.42 '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;

14.1.43 'Segregated model'

Chain of Custody model in which specified characteristics of a material or product are maintained from the initial input to the final output.

Note 1 to entry: Addition of material from different product groups and/grade is not allowed (ISO/DIS 22095)

14.1.44 'site'

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



14.1.45 '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;

14.1.46 SME'

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

14.1.47 '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.

14.1.48 '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;

14.1.49 '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;

14.1.50 'suspended certificate'

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



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14.1.51 'Sustainability declaration',

declarations that accompany each shipment of feedstock and products between interfaces within the supply chain and detail information such as: the reference to the 2BS certificate, contract numbers, the type of crop, the detailed amount of sustainable material that could be harvested, the geographical position, the type, the origin (activity), and the tonnage of waste and residue collected.

14.1.52 '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.

14.1.53 'terminated certificate'

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

14.1.54 '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.

14.1.55 'withdrawn certificate'

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

14.1.56 '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 to meet this definition.



15 Annexes

15.1 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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15.2 Required content of a self-declaration of a farmer to be addressed to the concerned FGP



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Certification Process

Doc : **2BSXtra-PRO-02**

Version : **0 (en)**

Approved on: 17/12/24

	<p>Self-declaration for producer of agricultural biomass</p>	<p>Version: 1 (en) Date: 04/11/2024</p>
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Identity of the farmer

Company name: _____

Address of the holding: _____

Type of crops concerned (please list): _____

Overall area (ha): _____

CAP number¹: _____

Campaign year: _____

GPS coordinates (optional): _____

I declare (check boxes):

		Yes	NA
1	That the biomass originates from cropland that was already classified as such prior to 01.01.2006. It also does not originate from protected areas (2BSXtra-STD-01) that were converted to cropland after 01.01.2008. If permissible land-use changes were made after 01.01.2008, the respective areas were either explicitly excluded.	<input type="checkbox"/>	/
2	That the biomass originates from land within protected areas (nature conservation areas only - not water conservation areas) where farming is permitted. The requirements for protected areas have been complied with.	<input type="checkbox"/>	/
3	Meeting cross-compliance criteria ensuring more environmentally friendly agriculture ¹	<input type="checkbox"/>	<input type="checkbox"/>
4	Keeping available (for 5 years or longer where it is required by the relevant national authority), for contractual purposes, all the records to demonstrate the veracity of this declaration and therefore the sustainability of my agricultural production according to the 2BSXtra certification.	<input type="checkbox"/>	/
5	To inform the first gathering point of any subsequent changes, concerning the evolutions of my plot and the different criteria of sustainability of my crops.	<input type="checkbox"/>	/

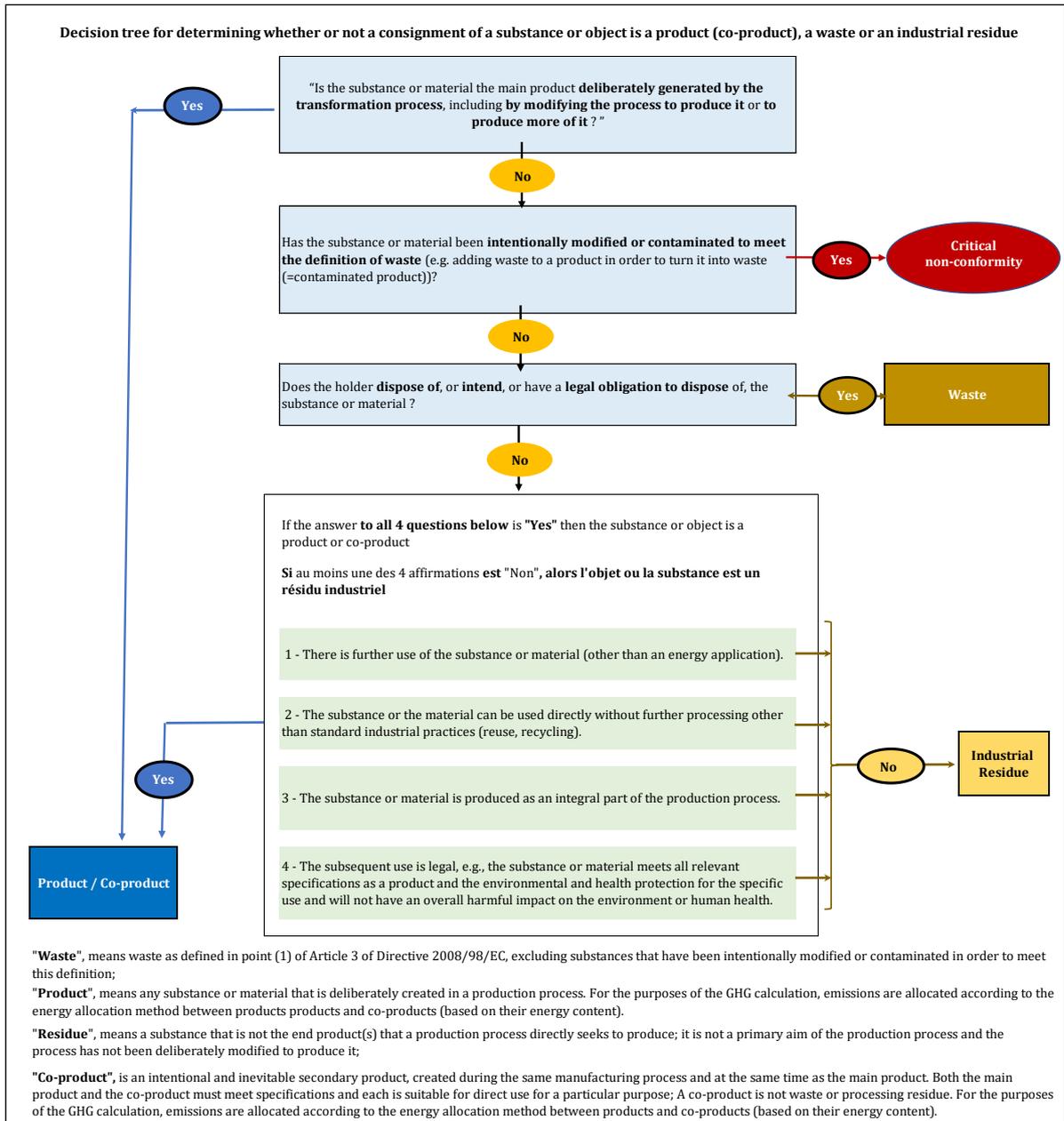
Note: With this declaration, the farmer acknowledges that auditors from certification bodies or 2BS or a Member State may come verify on-site whether the relevant requirements stipulated in 2BSXtra certification have been satisfied. Evidence of the above requirements shall be made available and shall be provided during the audit and/or upon request.

In the situation where the requirements are indicated as not being met (e.g. documents not available or incomplete), the farmer expose himself to the unsustainable downgrading of his supplies.

Place, date

Signature

15.3 Waste and residues decision tree



15.4 Required content of a self-declaration of a point of origin to be addressed to the concerned FGP



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Soil organic matter analysis	Consistent sampling of soil organic matter improves monitoring so that this matter can be maintained or improved.
Soil organic carbon analysis	Soil organic carbon is seen as a good marker for wider soil quality.
Soil conditioning index sampling	A positive value indicates the system is expected to have increased soil organic matter.
Soil erosion assessment	Ensures that erosion is below a tolerable level, e.g., USDA Agricultural Research Service 't' levels.
Nutrient management plan	A plan outlining nutrient strategy (focusing mostly on N, P, K) and fertilizer regimes can prevent nutrient imbalances.
Regular soil pH analysis	Monitoring pH helps identify imbalances in pH

15.6 Examples of essential soil management practices to promote soil carbon sequestration (given the absence of residues) and promote soil quality.

Requirement	Soil quality parameter
At least a 3-crop rotation, including legumes or green manure in the cropping system, taking into account the agronomic crop succession requirements specific to each crop grown and climatic conditions. A multi-species cover crop between cash crops counts as one	Promoting soil fertility, soil carbon, limiting soil erosion, soil biodiversity, and promoting pathogen control
Sowing of cover/catch/intermediary crops using a locally appropriate species mixture with at least one legume. Crop management practices should ensure minimum soil cover to avoid bare soil in periods that are most sensitive	Promoting soil fertility, soil carbon retention, avoiding soil erosion, soil biodiversity
Prevent soil compaction (frequency and timing of field operations should be planned to avoid traffic on wet soil; tillage operation should be avoided or greatly reduced on wet soils; controlled traffic planning can be used).	Retention of soil structure, avoiding soil erosion, retaining soil biodiversity
No burning of arable stubble except where the authority has granted an exemption for plant health reasons.	Soil carbon retention, resource efficiency
On acidic soils where liming is applied, where soils are degraded, and where acidification impacts crop productivity.	Improved soil structure, soil biodiversity, soil carbon
Reduce tillage/no-tillage – Erosion control – addition of organic amendments (biochar, compost, manure, crop residues) – use of cover crops, rewetting Revegetation: planting (species change, protection with straw mulch) – landscape features – agroforestry	Increase soil organic carbon