



**2BSXtra - Audit requirements for the Production and Trading
Of
Food and Feed
Production of Food and Feed from Biomass
And
Trading of “Biomass”**

Note on the status of this document.

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



Table of Contents

Introduction	4
Scope of the Requirements of 2BSXtra-STD-02.....	5
Principle 0: Internal management and monitoring system	6
Principle 1: Mass Balance System for raw materials and food and feed production	10
Principle 2: Segregation System for raw materials and food and feed production	16
Definitions.....	21



Traceability of the changes in this auditing standard

Date	Section	Paragraph	Deleted text	Text added	Version



Introduction

The 2BS certification scheme has developed the 2BSXtra sustainability scheme for food and feed to allow biomass and food and feed producers, wastes and residues originators, first gathering points, processors, traders, and all other actors involved in the biomass and food and feed supply chains (globally named in this introduction: "economic operators") to demonstrate the sustainability and traceability of their products, from the farm to the final product, in conformity with the 2BSXtra certification.

2BSXtra Food and Feed certification requires that:

- "Economic operators" provide accurate and reliable information regarding the origin of the biomass.
- Independent auditing of the systems used by "economic operators" verifies that they are accurate, reliable, and protected against fraud.
- "Economic operators" participating in the Scheme have an auditable system and have accepted the responsibility for preparing any information related to the auditing of such evidence.
- "Economic operators" use a verified traceability system.

The requirements for the verification of feed and food production contained in this document have been designed to cover:

- processing intermediary and final food and feed
- traders of biomass, intermediary and final food and feed

and to have adequate levels of reliability, transparency, and independent auditing. Auditing by an independent certification body ensures that the systems covered by the scope of the certificate are reliable and protected against fraud.

Economic operators taking legal ownership and physical possession of the product throughout the food and feed supply chain shall be independently verified by an approved Certification Body with reference to the requirements set out in this document. These legal entities cannot make any claim regarding the sustainability of the product (food and feed) before an independent verification audit has been performed and a certificate has been awarded by an approved independent Certification Body. 2BS-PRO-02, 'Requirements for the Certification Process' applies also to 2BSXtra Food and Feed and its requirements shall be followed.

The last economic operator in the supply chain shall ensure that it has access to relevant information covering the whole supply chain so that the sustainable origin of the biomass can be demonstrated.

To facilitate the reading of this standard,

- "critical" and "major" requirements are identified as "critical" or "major" indicators.
- The table below provides an overview of the weight of critical & major indicators for each principle.

Principle	Subject	Critical indicators	Major indicators
Principle 0	Internal Management System (28 indicators)	1	4
Principle 1	Mass Balance Systems (32 indicators)	2	11
Principle 2	Segregation Systems (12 indicators)	5	5



The certification body is mandated to implement conflict-of-interest procedures ensuring that an auditor 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.

This document is an integral part of the 2BSXtra certification developed to evaluate the sustainability of:

- **production and trade of food and feed**
- **trade of biomass (agricultural biomass and wastes & residues)**

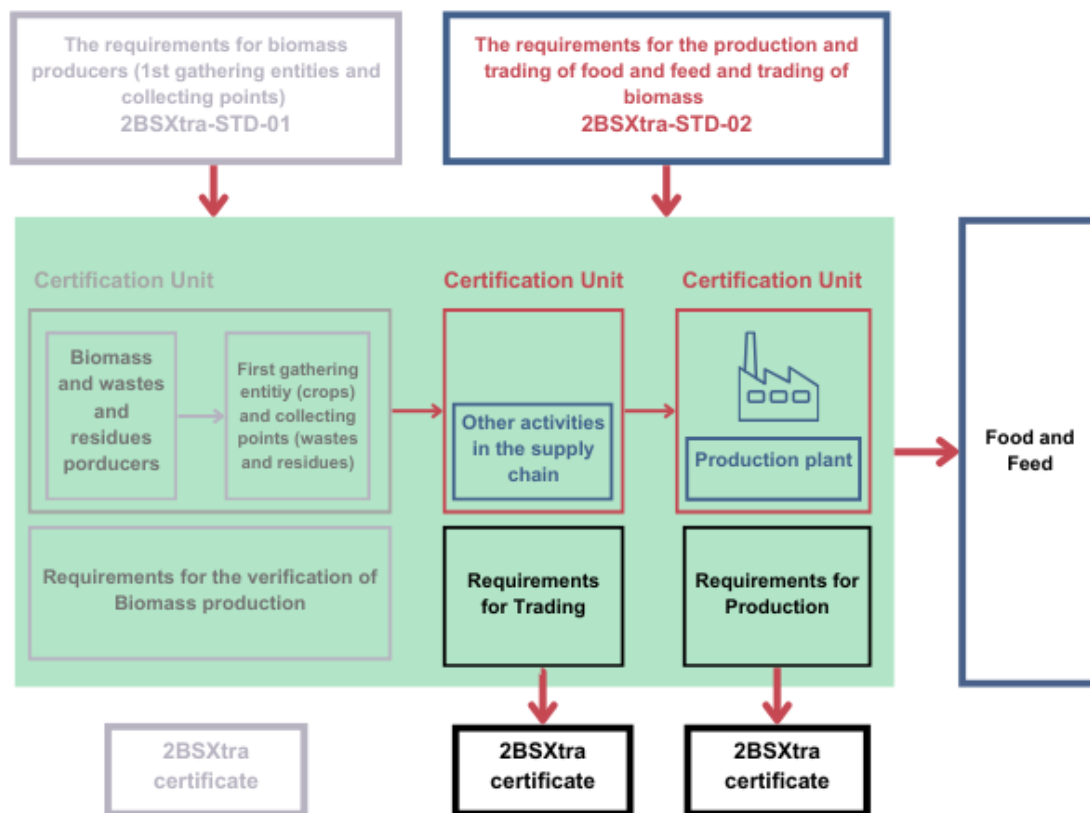
The 2BSXtra standards are equivalent to the Farm Sustainability Assessment (FSA) 3.0 program of the Sustainable Agriculture Initiative (SAI) at the Silver level for economic operators based in France. There is an additional module, 2BS-ADD-01 to allow economic operators in other EU countries to demonstrate compliance with SAI/FSA Silver.

Further details and explanations can be found on

- 2BSXtra-PRO-02 (Requirements for the certification process)

Scope of the Requirements of 2BSXtra-STD-02

These requirements apply to traders of agricultural biomass, waste and residues, food and feed, and to production plants.



Principle 0: Internal management and monitoring system

The economic operator shall have available and up-to-date records of all data and information required to demonstrate conformity with the 2BSXtra certification.

Criterion 0.1: The economic operator applying to be verified for compliance **shall** define the verification unit or the certifiable interface for 2BSXtra Food and Feed certification.

Indicator 0.1.1 (Critical Indicator): The economic operator **shall** be registered as a legal entity in compliance with the relevant national requirements.

- **Verifier:** Legal registration document, or
- **Verifier:** Legal registration number, or
- **Verifier:** Legal registry of competent authority.

Indicator 0.1.2 (Major Indicator): The economic operator **shall** specify and document the unit of verification and procedures for the activities and sites covered by the system developed to demonstrate conformity with the 2BSXtra certification.

- **Verifier:** List of activities, and
- **Verifier:** Procedures, and
- **Verifier:** Mapping of the processes and facilities, and starting date of operations when available, and
- **Verifier:** List of all sites covered, including storage and subcontractors.



Indicator 0.1.3: The economic operator shall take legal ownership of the raw materials and/or food and feed.

- **Verifier:** Contract, or
- **Verifier:** Delivery note, or
- **Verifier:** Invoice, or
- **Verifier:** Bill of lading.

Criterion 0.2: The economic operator shall have access to relevant and detailed information regarding the origin of the raw materials and/or food and feed through the centralised database of valid certificates and relevant information presented on, or associated with, the sales documentation. The economic operator may perform a risk analysis and assessment.

Indicator 0.2.1 (Major indicator): After conducting a risk analysis and assessment, the economic operator shall specify the data, documents and/or records needed for its suppliers of raw materials and/or feed and food to demonstrate that the origin of the product is in conformity with the 2BSXtra certification and that it can be considered as sustainable.

Verifier: List of data, documents and/or records

- **Verifier:** Valid 2BSXtra Food and Feed certificate
- **Verifier:** List of data, documents and/or records,

Indicator 0.2.2 (Major Indicator): After conducting a risk analysis and assessment, the economic operator shall establish a list of all its suppliers' claiming sustainability. This list shall be kept as the entity's records and updated as required.

- **Verifier:** Detailed list with for each supplier the name and address, and
- **Verifier:** Access relevant websites to check the validity of certificates of each supplier.

Indicator 0.2.3: The economic operator shall request from, and record for, each one of its suppliers documented evidence of conformity with the sustainability criteria (or if exempted from these criteria, the proof of waste and residue status), such as a copy of a valid conformity certificate before buying and/or accepting raw materials and food and feed claiming sustainability, including information on the country of origin and sustainability characteristics throughout the supply chain.

- **Verifier:** Copy of valid certificate, or
- **Verifier:** Contract with appropriate clause, or
- **Verifier:** Preliminary Waste Information Sheet, or
- **Verifier:** Waste registers, or
- **Verifier:** Amendment to an existing contract.

Indicator 0.2.4: The economic operator shall have documented procedures to check at least once a year that its suppliers are claiming sustainability and conform with the 2BSXtra certification through valid certificates, or proofs of exemption, that they control and keep records on the country of origin of the raw materials.

- **Verifier:** Copy of valid certificates, or
- **Verifier:** Access relevant websites to check certificates' validity and status.

Criterion 0.3: The economic operator shall have relevant and detailed information regarding the origin, type and volume of raw materials and/or food and feed supplied by other economic operators.



(Note: This Criterion 0.3 needs to be audited within the context of the requirements defined in other Criteria under Principle 1 below).

Indicator 0.3.1: The economic operator **shall have implemented a procedure to record the information**, data and documents required to receive and check the country of origin and classify raw materials and food and feed as sustainable. The economic operator shall monitor this information to ensure it is accurate and reliable. Internal monitoring and verification activities should be in place.

- **Verifier:** List with information, data and documents required, and
- **Verifier:** Documented procedure and evidence that the process has been implemented, and
- **Verifier:** Relevant websites indicating the status and validity of certificates.
- **Verifier:** Documents such as invoices and bills of lading.

Indicator 0.3.2 (Major Indicator): The economic operator **shall have records of relevant information for each batch, consignment and/or volume of raw materials and food and feed received**. The economic operator should monitor this information to ensure it is accurate and reliable through internal monitoring and verification activities.

- **Verifier:** Records including country of origin, sustainability characteristics (if applicable), information on whether the raw material is or is derived from a “waste and residue” or not, and
- **Verifier:** For wastes and residues, check that the content of the consignment has not been altered in any way from its point of origin.
- **Verifier:** Copy of the relevant invoice and/or delivery document, and
- **Verifier:** Copy of the valid certificate.

Criterion 0.4: The economic operator **shall develop and implement an internal monitoring system to ensure that all information regarding raw materials and food and feed is accurate, reliable, and trustworthy**. The economic operator is required to keep all evidence necessary to comply with the 2BSXtra certification for a minimum of 5 years or longer where it is required by the relevant national authority.

Indicator 0.4.1: The economic operator **shall appoint a manager responsible** for the implementation of the monitoring system, including all internal monitoring activities.

- **Verifier:** Profile (sectorial knowledge) of the manager with explicit responsibilities and powers concerning the sustainability characteristics and GHG emissions of the biomass (when applicable)
- **Verifier:** Designated manager to be audited by an independent auditor concerning its duties

Indicator 0.4.2: The economic operator **shall identify and establish a list of the activities, sites, information, data and documented procedures that need to be checked during monitoring activities**. The system of the economic operator should include written policies, forms and instructions that contain an adequate description of the quality objectives, the organisational structure, the quality control and quality assurance techniques, the monitoring frequency, the quality records such as inspection reports and the means of achieving the monitoring of the required product sustainability criteria.

- **Verifier:** List of activities and sites, and



- **Verifier:** List of information, data, and documented procedures to be checked during the document review, visits and/or monitoring audits.

Indicator 0.4.3: When subcontracting production or storage activities to independent third parties, the economic operator shall perform audits of these activities at least once a year and keep records of these audits to ensure that the integrity of the mass balance system is maintained. The date of the initial operation of the food and feed facility needs to be recorded in the mass balance or segregated system. All data, information and records related to potentially sustainable raw materials and products should be checked during these activities, and a report on the findings should be produced and recorded.

- **Verifier:** Internal audit plan and/or schedule, or
- **Verifier:** Records of internal audits with findings and/or recommendations.

Indicator 0.4.4: The designated manager of the economic operator shall perform annual reviews of its internal monitoring system to address potential non-conformities and ensure continuous improvement. Relevant procedures and records shall be checked by the manager, and a report will be written to record the annual review. Such a yearly review report may be sent to top management for review, action and/or approval.

- **Verifier:** Report of internal reviews, or
- **Verifier:** Action plan.

Criterion 0.5: The economic operator shall ensure that all relevant personnel have received adequate information and/or training which is necessary to implement the mass balance or segregated system and provide the sustainability characteristics of the raw materials and food and feed are maintained. The economic operator can choose its own preferred method to inform and train people, but records of information and/or training shall be kept.

Indicator 0.5.1: The economic operator shall develop appropriate information and/or training material for all relevant staff members, including subcontractors, if any, included in the certification unit. Such material should be available for review by the independent auditor.

- **Verifier:** Information and/or training material.

Indicator 0.5.2: The economic operator shall develop and implement a plan covering training and/or information sessions for all relevant staff members, including subcontractors, if any, included in the certification unit.

- **Verifier:** Plan covering training and/or information sessions, or
- **Verifier:** Interviews with staff members and suppliers, or
- **Verifier:** Evidence of implementation, or
- **Verifier:** List of information and/or training sessions with dates and locations, or
- **Verifier:** List of participants for each information and/or training session.

Criterion 0.6: The economic operator shall maintain up-to-date and appropriate registries and records covering all applicable information traceability requirements.

Indicator 0.6.1: The economic operator shall identify and make a list of all documents, information and data that are relevant to demonstrate conformity with the requirements of the 2BSXtra certification. The system should contain written policies, procedures and instructions.



- **Verifier:** List of all relevant documents, with information and data, including country of origin, and sustainability status throughout the supply chain.

Indicator 0.6.2: The economic operator **shall** keep records of all documents, information and data that have been identified and listed as relevant to demonstrate conformity with the requirements of the 2BSXtra certification.

- **Verifier:** Procedure related to record-keeping, maintenance and/or document control, and
- **Verifier:** Applicable records to identify and characterise each supplier

Indicator 0.6.3: The economic operator **shall** keep all records for the verification certificate's validity period, i.e. five (5) years or longer where it is required by the relevant national authority.

- **Verifier:** Procedure related to record-keeping, maintenance and/or document control, and
- **Verifier:** Records.

Criterion 0.7: Raw materials and food and feed from unknown or unclear origins **shall not** be considered sustainable.

Indicator 0.7.1: The economic operator **shall** have a procedure to verify that a supplier conforms to the requirements of the 2BSXtra certification through a valid certificate of conformity before classifying the raw materials and food and feed originating from this supplier as sustainable.

- **Verifier:** Procedure and
- **Verifier:** Registry of valid certificates of conformity or access to the Website' of the certification scheme under which the certificate was delivered and published

Indicator 0.7.2 (Major Indicator): The economic operator **shall** have developed and implemented a procedure to ensure that in case of doubt regarding the origin of the raw materials and food and feed, the principle of precaution is applied and the raw material and/or food and feed is not registered as sustainable.

- **Verifier:** Written procedure, and
- **Verifier:** Evidence that the procedure has been communicated to all relevant staff, and
- **Verifier:** Interview with relevant staff to ensure awareness and systematic implementation of the procedure.

Principle 1: Mass Balance System for raw materials and food and feed production

The economic operator **shall** implement a mass balance system or segregated system in conformity with the 2BSXtra certification and as described in 2BSXtra-PRO-02.



Criterion 1.1: The economic operator **shall** have developed and documented a control system for the raw materials and/or food and feed it receives or generates by itself based on a mass balance system at the level of 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) to ensure that “sustainability characteristics” remain assigned to “consignments”, in conformity with the 2BSXtra certification, and achieve balance over an appropriate time.

Indicator 1.1.1 (Critical Indicator): The economic operator **shall** have developed and documented a mass balance system for the potentially sustainable raw materials and/or food and feed it receives.

Such a mass balance can be consolidated centrally as long as all relevant information (i.e. the type of feedstock including wastes’ and residues’ names, categories for animal fat or the type of food and feed, volume, the country of origin, and sustainability characteristics. The information shall be available for each container, processing or logistical facility, transmission and distribution infrastructure or site.

- **Verifier:** Documented procedures for mass balance system, or
- **Verifier:** Work instructions

Indicator 1.1.2: The economic operator **shall** have identified, characterised and classified the raw materials and/or food and feed it receives or generates by itself into different categories referring to the type of feedstock (as described in indicator 1.1.1).

- **Verifier:** List with categories of raw materials and/or food and feed defined by the type of feedstock, the country of origin, the sustainability characteristics.

Indicator 1.1.3: The economic operator **shall** record all information, data and/or documents received that were used to classify the raw materials and/or food and feed as sustainable. All records shall be kept for a period of five (5) years or longer where it is required by the relevant national authority. These records shall include at the very least the delivery documents and evidence of the monitoring process.

- **Verifier:** Records shall be kept for a period of five (5) years or longer where it is required by the relevant national authority.

Indicator 1.1.4: The economic operator **shall** ensure that all relevant personnel have received adequate information and/or training necessary to implement the procedures.

- **Verifier:** Information and/or training material
- **Verifier:** Interviews with staff members
- **Verifier:** Attendance list

Criterion 1.2: The economic operator trading or producing food and feed or trading biomass **shall** develop a mass balance system that ensures that the sustainability characteristics and the origin of raw materials and/or food and feed can be demonstrated for each consignment. Any financial or other support that has been provided for the consignment by the Member States will be documented as part of the sustainability characteristics when applicable.

After processing of raw materials, information on the sustainability characteristics of the consignment shall be adjusted and assigned to the product that is food and feed by applying a conversion factor representing the ratio between the mass of the product and the mass of the raw material entering the process.



Where there is more than one product, a different conversion factor shall be applied for each product, and a distinct mass balance shall be set up.

Indicator 1.2.1 (Major Indicator): The economic operator **shall** develop documented mass balance procedures for raw materials and/or food and feed, from the purchase or delivery to the transfer of ownership. These procedures shall cover each container, processing or logistical facility, transmission and distribution infrastructure or site where potentially sustainable raw materials and/or food and feed are received or generated by itself. Mass balance procedures should be based on records of the type of feedstock (as described in indicator 1.1.1), including wastes' and residues' names, categories for animal fat or the type of food and feed, the volume, the country of origin, the sustainability characteristics, and the conversion factors if any processing takes place, the records of movements between logistical sites if any and the records of outputs.

- **Verifier:** Evidence of ownership transfer from the supplier up to the customer (date, type of product, tonnage, country of origin, sustainability characteristics)
- **Verifier:** Credit account procedures, sustainability declarations.

Indicator 1.2.2: The economic operator **shall** ensure that all relevant documentation, data, and/or information related to the reception of the raw materials and/or food and feed is accurate, reliable, and trustworthy, and in conformity with the requirements defined in this document.

The relevant information should be available in the system, and spot checks should be performed and recorded. The economic operator **shall** also ensure that pertinent information regarding conformity with the sustainability criteria of food and feed or food and feed precursor i.e. the economic operator shall also ensure that relevant information regarding conformity with the sustainability criteria and the support that has been provided for the production of food and feed or food and feed precursor including the type of support is available to cover the entire supply chain.

- **Verifier:** Monitoring instructions
- **Verifier:** Monitoring records
- **Verifier:** Interviews with staff members.

Indicator 1.2.3 (Major Indicator): The economic operator **shall** record in a Mass balance / Credit account the origin of the feedstock (including from the region within the member states of the EU or equivalent areas outside of the EU whenever relevant), as described in indicator 1.1.1, type of raw material, biomass feedstock, intermediate products used in the production of food and feed, volume, sustainability, for all the potentially sustainable raw materials and/or food and feed received. This activity should only be performed by the most competent staff person(s) to maintain a high level of control and avoid incorrect sustainability claims at the level of each logistical site or centrally.

- **Verifier:** Mass Balance/Credit account

Indicator 1.2.4 (Major Indicator): The economic operator **shall** ensure that only the raw materials and or food and feed for which conformity with the sustainability requirements can be demonstrated are registered as sustainable in the Mass balance / Credit account.

The appropriate period of time for achieving the mass balance shall be up to 3 months for all traders and processing units.



As alternatives to the calendar year, economic operators may also 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.

All information described in indicators 1.1.1 and 1.2.2 needs to be checked during internal monitoring and verification activities and by the independent auditor:

- **Verifier:** Valid certificate, and
- **Verifier:** Invoice or other similar documents, and
- **Verifier:** Credit account (tonnage received, on stock and delivered during the MB period)
- **Verifier:** Interview with staff members.

Indicator 1.2.5 Whenever food and feed have been produced from wastes, residues, non-food cellulosic material and/or lignocellulosic material, consistent with the definition of waste in Waste Framework Directive (EU) 2018/851, providing that substances have not been intentionally modified or contaminated to meet that definition, the economic operator must record the type of raw material used in the production of the food and feed.

- **Verifier:** Mass balance / Credit account, and
- **Verifier:** Procedure for the Mass balance / Credit account, and
- **Verifier:** Records

Indicator 1.2.6: To ensure transparency, mixing under the mass balance system is only possible if raw materials and food and feed belong to the same product group¹.

Consignments of different types of raw materials and food and feed can be mixed in the mass balance system, providing they have similar physical or chemical characteristics, or conversion factors.

- **Verifier:** Mass balance / Credit account, and
- **Verifier:** Procedure for the Mass balance / Credit account, and
- **Verifier:** Records

Indicator 1.2.7 (Major Indicator): The economic operator trading or producing food and feed, or trading biomass **shall define the production process and/or each activity and each raw material a conversion factor which represents the ratio between the mass of the output product and the mass of the raw material entering the process.** Where there is more than one output product, a different conversion factor shall be applied, and the economic operator shall deploy a distinct mass balance.

- **Verifier:** Calculated conversion factor, and
- **Verifier:** Evidence of the relevant data and calculation to determine the conversion factor(s).

¹ Check the concept of "Product Group" described in procedure 2BSXtra-PRO-02, section 9.1.5



Indicator 1.2.8 (minor indicator): The economic operator producing food and feed, or trading biomass **shall ensure the appropriate conversion factor(s) is used to maintain the Mass balance / Credit account.**

- **Verifier:** Calculated conversion factor, and
- **Verifier:** Mass balance / Credit account, and
- **Verifier:** Records.

Indicator 1.2.9 (Critical Indicator): The economic operator **shall ensure that no credit is claimed before an independent verification audit has been performed and a certificate has been awarded by an approved independent Certification body.**

Furthermore, the economic operator **must ensure that no credit is recorded before an equivalent quantity of sustainable raw materials and/or food and feed shall have been purchased, received and/or registered in the Mass balance / Credit account.**

To do this, the economic operator shall establish a minimum **three-month period monitoring system** to ensure that the balance of the credit account remains positive (it is possible to have a monthly monitoring system if it is more efficient for the company's organisation).

Where the balance is continuous in time, a 'deficit', i.e. that at any point in time more sustainable material has been withdrawn than has been added, must not occur. Additionally, the balance must not be in 'deficit' at the closing date.

- **Verifier:** Mass balance / Credit account, and
- **Verifier:** End of three-month balance period, and
- **Verifier:** Interview with staff members

Indicator 1.2.10 (Major Indicator): for traders and conversion plants (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.

- **Verifier:** Mass balance / Credit account, an

Indicator 1.2.11: The economic operator trading or producing food and feed, or trading feedstock **shall maintain its mass balance/credit account up-to-date for all the raw materials and/or food and feed under its ownership, even if it remains under the physical control of a subcontractor; i.e. storage, production.** This should be periodically checked as part of the monitoring and verification activities implemented by the economic operator. If, within the period, a more sustainable product has been received than dispatched, this difference generates a positive credit. **The transfer of this "positive" credit from one period to another is only possible if the credit transfer is covered by the equivalent quantity of physical biomass (i.e., it is not possible to carry over more positive credits into the next period than the quantity which is physically in stock at the end of the period).** Records should be kept and made available to the independent auditor.

- **Verifier:** Mass balance / Credit account, or
- **Verifier:** End of period balance, or
- **Verifier:** Records of physical quantities versus credits.



Indicator 1.2.12: The economic operator **shall** ensure that wastes, residues, non-food cellulosic material, and/or lignocellulosic material, consistent with the definition of waste in Waste Framework Directive (EU) 2018/851, providing that substances have not been intentionally modified or contaminated, have been recorded in the mass balance/credit account.

- **Verifier:** Mass balance / Credit account, and
- **Verifier:** Records.

Indicator 1.2.13: The economic operator **shall** ensure that the transfer of credit across national borders or trading of virtual credit between different legal entities is not authorised in its credit account procedures and does not occur.

- **Verifier:** Mass balance / Credit account, or
- **Verifier:** Bookkeeping

Indicator 1.2.14: The economic operator **shall** develop and implement a documented procedure to ensure that the correct quantity is deducted from the Mass balance / Credit account when raw materials and/or food and feed are sold as sustainable, and a sustainability claim is made.

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

Where the balance is continuous in time, a 'deficit', i.e. that at any point in time more sustainable material has been withdrawn than has been added, must not occur.

Additionally, the balance must not be in 'deficit' at the closing date.

This activity should only be performed by the most competent staff person(s) to maintain a high level of control and avoid incorrect sustainability claims at the level of each logistical site or centrally.

- **Verifier:** Procedure and operation mode (training of concerned staff), and
- **Verifier:** Mass balance / Credit account, and
- **Verifier:** Interview with staff members.

Indicator 1.2.15: The economic operator **shall** ensure that the Mass balance / Credit account is up-to-date, accessible to all staff members who need it, and secured against fraud by staff members.

- **Verifier:** List of authorized people to access to the mass balance tool
- **Verifier:** Control mechanism and definition of responsibilities
- **Verifier:** Implementation monitoring and possible corrective actions

Indicator 1.2.16: The economic operator **shall** develop a coding system specifically for the products sold as sustainable in its accounting system to ensure that it can identify the quantities sold as sustainable on the sales documents.

- **Verifier:** Linked sales documents, product codes or product identification and accounting system.

Criterion 1.3: The economic operator **shall** ensure that sustainability claims are only made after a verification audit has been performed and a certificate has been awarded by an approved independent Certification body. All sustainability claims regarding the raw materials and/or food and feed sold shall be accurate, reliable and trustworthy in conformity with the 2BSXtra certification.

The economic operator **shall** have developed and documented a mass balance system for the potentially sustainable raw materials and/or food and feed it receives.



Such a mass balance can be consolidated centrally as long as all relevant information (i.e. the type of feedstock including wastes' and residues' names as recognised by 2BS, categories for animal fat or the type of food and feed as recognised by 2BS), volume, the country of origin, and sustainability characteristics:

Indicator 1.3.1 (Major Indicator): The economic operator **shall** ensure that the following information is included on its invoices, delivery notes or certificates attached to sales documents when raw materials and/or food and feed are sold as sustainable in conformity with the 2BSXtra certification => a specific reference to the verification scheme applied, the origin of the feedstock (country of origin if relevant), the supplier, the type (including the variety of wastes' and residues' names as recognised by 2BS, categories for animal fat or the type of food and feed as recognised by 2BS), the volume, and the sustainability characteristics:

- **Verifier:** Sales documents, and
- **Verifier:** Certificates, delivery notes, etc.

Indicator 1.3.2: The economic operator **shall** ensure and have records to demonstrate the country of origin of the initial feedstock for the raw materials and/or food and feed and that the sustainability criteria have been fulfilled throughout the food and feed chain.

- **Verifier:** A certificate of conformity issued under an approved voluntary certification scheme by an independent certification body or other similar documented evidence.

Indicator 1.3.3: The economic operator **shall** only make accurate, reliable and trustworthy sustainability claim(s) on sales documents, promotional documents and other communication for raw materials and/or food and feed advertised and/or sold as sustainable in conformity with the 2BSXtra certification. Sustainability claims shall only be made after a verification audit has been performed and an approved independent Certification body has awarded a certificate; the economic operator shall demonstrate that the sustainability criteria have been complied with throughout the upstream food and feed chain.

- **Verifier:** Cross-checking, date of the sales/delivery documents and the validity date of the certificate
- **Verifier:** Promotional copies, or
- **Verifier:** Other communication.

Principle 2: Segregation System for raw materials and food and feed production

*The economic operator **shall** implement a mass balance system or segregated system in conformity with the 2BSXtra certification and as described in 2BSXtra-PRO-02. Raw materials which specified characteristics (2BSXtra compliant) are maintained separated from the initial to the final output (ISO/DIS 22095). Note to entry: Addition of material from different characteristics and/or grade to the input is not allowed.*



Criterion 2.1: The economic operator **shall** have developed and documented a control system for the raw materials and/or food and feed it receives or generates by itself based on a segregated system at the level of the container, processing or logistical facility, or sites (defined as a geographical location with precise boundaries within which products are mixed or wastes are treated) to ensure that "sustainability characteristics" remain assigned to "consignments", in conformity with the 2BSXtra certification, and achieve balance over an appropriate time.

Indicator 2.1.1 (Critical Indicator): The economic operator **shall** have developed and documented a segregated system for the potentially sustainable raw materials and/or food and feed it receives.

Such segregation can be consolidated centrally as long as all relevant information (i.e. the type of feedstock including wastes and residues names, categories for animal fat or the type of food and feed, volume, the country of origin, and sustainability characteristics. The information shall be available for each container, processing or logistical facility, transmission and distribution infrastructure or site.

- **Verifier:** Documented procedures for segregated system, or
- **Verifier:** Work instructions

Indicator 2.1.2 (Major Indicator): The economic operator shall have identified, characterized, and classified the raw materials and/or food and feed it receives into different categories referring to the type of feedstock.

- **Verifier:** List with categories of raw materials and/or food and feed defined by the type of feedstock, country of origin and sustainability characteristics.

Indicator 2.1.3 (Major Indicator): The economic operator **shall** record all information, data and/or documents received that were used to classify the raw materials and/or food and feed as sustainable. All records shall be kept for a period of five (5) years or longer where it is required by the relevant national authority. These records shall include at the very least the delivery documents and evidence of the monitoring process.

- **Verifier:** Records kept for a period of five (5) years or longer where it is required by the relevant national authority.

Indicator 2.1.4: The economic operator **shall** ensure that all relevant personnel have received adequate information and/or training as needed to implement the procedures of the mass balance system, centrally and on each logistical site.

- **Verifier:** Training and/or information records.
- **Verifier:** Interview with staff members
- **Verifier:** Attendance list

Criterion 2.2: The economic operator trading or producing food and feed, or trading biomass **shall** have developed a segregated system that ensures to keep each individual type of 2BSXtra food and feed certified material physically separate from all other materials. A segregated system can only be used if materials have been kept physically separate in the upstream supply chain. The sustainability characteristics and the origin of the raw materials and/or food and feed shall be demonstrated for each consignment.



Indicator 2.2.1: (Critical Indicator): The economic operator shall have a procedure for handling and storage that keeps each individual type of 2BSXtra food and feed certified material separate from all other non-sustainable raw materials and/or food and feed, even if it remains under the physical control of a subcontractor. These procedures shall cover each container, processing or logistical facility, transmission and distribution infrastructure or site where potentially 2BSXtra raw materials and/or food and feed are received or generated by itself. Segregation procedures should be based on records of the type of feedstock (as described in indicator 2.1.1), including wastes' and residues' names, categories for animal fat or the type of food and feed, the volume, the country of origin, the sustainability characteristics, and the conversion factors if any processing takes place, the records of movements between logistical sites if any and the records of outputs.

- **Verifier:** Procedures, sustainability declarations
- **Verifier:** Documented procedure or work instruction describing the handling and storage of segregated material.
- **Verifier:** Physical storage facilities for segregated material.
- **Verifier:** Evidence of ownership transfer from the supplier up to the customer (date, type of product, tonnage, country of origin, sustainability characteristics)

Indicator 2.2.2: (Critical Indicator): The economic operator **shall** ensure that all relevant documentation, data, and/or information related to the reception of the raw materials and/or food and feed is accurate, reliable, and trustworthy, and in conformity with the requirements defined in this document.

- **Verifier:** Monitoring instructions
- **Verifier:** Monitoring records
- **Verifier:** Interviews with staff members.

Indicator 2.2.3: (Critical Indicator): The economic operator shall have a procedure for verifying that inputs to a segregated system have also been kept separate during upstream processing, handling and storage.

- **Verifier:** Documented procedure or work instruction describing the upstream verification of production, handling and storage of segregated material.

Indicator 2.2.4: (Major Indicator): The economic operator **shall** record in a segregated the origin of the feedstock (including from the region within the member states of the EU or equivalent areas outside of the EU whenever relevant), type of raw material, biomass feedstock, intermediate products used in the production of food and feed, volume, sustainability, for all the potentially sustainable raw materials and/or food and feed received. This activity should only be performed by the most competent staff person(s) to maintain a high level of control and avoid incorrect sustainability claims at the level of each logistical site or centrally. It should also ensure the sustainability characteristics that shall be segregated are kept separately in the bookkeeping. The economic operator **shall ensure that only the raw materials and or food and feed for which conformity with the sustainability requirements can be demonstrated are registered as sustainable in the segregated system.**

- **Verifier:** Valid certificate, and



- **Verifier:** Bookkeeping of segregated materials (tonnage received, on stock and delivered during the period)
- **Verifier:** Invoice or other similar documents, and
- **Verifier:** Interview with staff members

Indicator 2.2.5 (Major indicator): Whenever food and feed have been produced from wastes, residues, non-food cellulosic material and/or lignocellulosic material, consistent with the definition of waste in Waste Framework Directive (EU) 2018/851, providing that substances have not been intentionally modified or contaminated to meet that definition, the economic operator must record the type of raw material used in the production of the food and feed.

- **Verifier:** Bookkeeping of materials (tonnage received, on stock and delivered during the period)

Indicator 2.2.6 (Major Indicator): The economic operator trading or producing food and feed, or trading biomass **shall** define the production process and/or each activity and each raw material a conversion factor which represents the ratio between the mass of the output product and the mass of the raw material entering the process. Where there is more than one output product, a different conversion factor shall be applied.

- **Verifier:** Calculated conversion factor, and
- **Verifier:** Evidence of the relevant data and calculation to determine the conversion factor(s).

Indicator 2.2.7: The economic operator producing food and feed, or trading biomass **shall** ensure the appropriate conversion factor(s) is used to maintain the material balance tracking.

- **Verifier:** Calculated conversion factor, and
- **Verifier:** Material balance tracking and
- **Verifier:** Records.

Indicator 2.2.8 (Critical Indicator): The economic operator **shall** develop and implement a documented procedure to ensure that the correct quantity is deducted from the segregated system when raw materials and/or food and feed are sold as compliant/sustainable, and a claim is made.

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

This activity should only be performed by the most competent staff person(s) to maintain a high level of control and avoid incorrect sustainability claims at the level of each logistical site or centrally.

- **Verifier:** Procedure and operation mode (training of concerned staff), and

Indicator 2.2.9 (minor indicator) The economic operator **shall** ensure that the segregated system and material balance tracking is up to date,

- **Verifier:** Material balance tracker
- **Verifier:** Segregated System

Indicator 2.2.10: The economic operator **shall** ensure wastes, residues, non-food ligno-cellulosic material and or lignocellulosic material have been recorded in the material balance tracking.

- **Verifier:** Material balance tracker
- **Verifier:** Enregistrements



Indicator 2.2.11: The economic operator **shall ensure** that a document procedure exists for this system.

- **Verifier:** Procedure and operation mode
- **Verifier:** Material balance tracking
- **Verifier:** Interview with staff members

Indicator 2.2.12 (minor indicator): The economic operator **shall ensure that the segregated system and material balance tracking is accessible to all staff members who need it, and secured against fraud by staff members.**

- **Verifier:** List of authorized people to access to the segregated system tool
- **Verifier:** Control mechanism and definition of responsibilities
- **Verifier:** Implementation monitoring and possible corrective actions

Indicator 2.2.13: The economic operator **shall ensure a coding system has been developed to track products sold as compliant/sustainable in accordance with the requirements of the 2BSXtra certification.**

- **Verifier:** Linked sales documents, product codes or product identification, and accounting system

Criterion 2.3: The economic operator and ensure that sustainability claims are only made after a verification audit has been performed and a certificate has been awarded by an approved independent Certification body. All sustainability claims regarding the raw materials and/or food and feed sold shall be accurate, reliable and trustworthy in conformity with the 2BSXtra certification.

Such a segregated system can be consolidated centrally as long as all relevant information (i.e. the type of feedstock including wastes' and residues' names as recognised by 2BS, categories for animal fat or the type of food and feed as recognised by 2BS), volume, the country of origin, and sustainability characteristics:

Indicator 2.3.1 (Major Indicator): The economic operator **shall ensure** that the following information is included on its invoices, delivery notes or certificates attached to sales documents when raw materials and/or food and feed are sold as sustainable/ in conformity with the 2BSXtra certification => a specific reference to the verification scheme applied, the origin of the feedstock (country of origin if relevant), the supplier, the type (including the variety of wastes' and residues' names as recognised by 2BS, categories for animal fat or the type of food and feed as recognised by 2BS), the volume, and the sustainability characteristics:

- **Verifier:** Sales documents, and
- **Verifier:** Certificates, delivery notes, etc

Indicator 2.3.2: (Critical Indicator): The economic operator **shall ensure that no "multiple claiming" of segregated sustainable material occurs. The economic operator shall ensure no declarations of incoming sustainable material are not made more than once.**

- **Verifier:** Quantities received under all sustainability certification systems
- **Verifier:** Cross-checking, date of the sales/delivery documents and the validity date of the certificate
- **Verifier:** Reporting system



- **Verifier:** Bookkeeping
- **Verifier:** Delivery documents, sustainability declarations, databases.

Indicator 2.3.3 (minor indicator): The economic operator **shall** have records to demonstrate the country of origin of the initial feedstock and/or food and feed and that the sustainability criteria have been fulfilled throughout the food and feed supply chain.

- **Verifier:** A certificate of conformity issued under an approved voluntary certification scheme by an independent certification body or other similar documented evidence.

Indicator 2.3.4: The economic operator **shall only make accurate, reliable and trustworthy sustainability claim(s) on sales documents, promotional documents and other communication for raw materials and/or food and feed advertised and/or sold as sustainable** in conformity with the 2BSXtra certification. Sustainability claims shall only be made after a verification audit has been performed and an approved independent Certification body has awarded a certificate; the economic operator shall demonstrate that the sustainability criteria have been complied with throughout the upstream food and feed chain.

- **Verifier:** Cross-checking, date of the sales/delivery documents and the validity date of the certificate
- **Verifier:** Promotional copies, or
- **Verifier:** Other communication.

Definitions

- **'Agricultural, aquaculture, fisheries and forestry residues'** means residues directly generated by agriculture, aquaculture, fisheries and forestry; they do not include residues from related industries or processing.
- **'Agricultural biomass'** means biomass produced from agriculture;
- **'Biomass'** means the biodegradable fraction of products, waste and residues of 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;
- **'Biowaste'** means biowaste as defined in point (4) of Article 3 of Directive 2008/98/EC;
- **'Food and feed crops'** mean starch-rich crops, sugar crops or oil crops produced on agricultural land as the main crop, excluding residues, waste or lignocellulosic 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;
- **'Intermediate crops'** means crops, such as catch crops and cover crops that are grown in areas where due to a short vegetation period the production of food and feed crops is limited to one harvest and provided their use does not trigger demand for additional land,



and provided the soil organic matter content is maintained. This definition is pending clarified guidelines or approval from the EU Commission.

- **‘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.
- **‘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 getting higher yields of main arable crops;
- **‘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 make it;
- **‘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;
- **‘Waste’** means waste as defined in point (1) of Article 3 of Directive 2008/98/EC, excluding substances that have been intentionally modified or contaminated to meet this definition;

.....