



Mandatory Checklist

for the verification of **Production and trading of biofuels, bioliquids and biogas and Trading of biomass**

Doc : 2BS-STD 02 - Checklist
Version: 1 (en)
Approved on 22/11/2016

Requirement		Verification Guidance			Findings		Conformity		
					☞ if nonconformity state clearly the evidence, the requirement and the failure ☞ if conform, identify the evidence (records)		No	Yes or NA	
Ref.	Indicator: I (from Standard) / Requirement: § (from procedure)	Criticality level			Verifier to be controlled	Instructions to complete the verifier			
		C	M	m					
Principle 0 : Internal management and monitoring system									
Criterion 0.1 – Unit of verification									
STD02 I- 0.1.1	The economic operator shall be registered as a legal entity in compliance with the relevant national requirements.	X			Legal registration document, or Legal registration number, or Legal registry of competent authority.	I- 0.1.1 & I: 0.1.2 can be answered with the same findings			
STD02 I- 0.1.2	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 EU Directive 2009/28/EC modified by the Directive 2015/1513.		X		List of activities, and Procedures, and Mapping of the processes and facilities, when available, and List of all sites covered, including storage and subcontractors.	I- 0.1.1 & I- 0.1.2 can be answered with the same findings			
STD02 I- 0.1.3	The economic operator shall take legal ownership of the biomass and/or biofuels.			X	Contract, or Delivery note, or Invoice, or Bill of lading.	I- 0.1.3 needs specific findings. This verifier indicate that virtual traders are not obliged to be certified			
Criterion 0.2 – Information regarding the biomass or biofuels origin and risk analysis assessment									
STD02 I- 0.2.1	After conducting a risk analysis and assessment, the economic operator shall specify the data, documents and/or records needed for its suppliers of biomass and/or biofuels to demonstrate that the origin of the product is in conformity with the EU Directive 2009/28/EC modified by the Directive 2015/1513 and that it can be considered as sustainable. Such evidence shall be based on relevant official records, data or documents that can be independently verified.			X	List of data, documents and/or records, or Valid certificate of independent verification under the Scheme, or Valid certificate delivered under another voluntary scheme approved by the European Commission.	I- 0.2.1, I- 0.2.3 & I- 0.2.4 can be answered with the same findings			



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Principle 0 : Internal management and monitoring system									
Criterion 0.2 – Information regarding the biomass or biofuels origin and risk analysis assessment									
STD02 I- 0.2.2	The economic operator shall have access to a list of the voluntary verification schemes that have been approved by the European Commission to demonstrate conformity with the sustainability requirements of the EU Directive 2009/28/EC modified by the Directive 2015/1513, whenever purchasing material certified under any of these approved voluntary schemes.			X	List of approved voluntary certification schemes, and Access to relevant websites, including website of the European Commission., and Access to relevant information to check the validity of sustainability certificates.	I- 0.2.2 needs specific findings.			
STD02 I- 0.2.3	After conducting a risk analysis and assessment, the economic operator shall establish a list of all its suppliers of biomass claiming sustainability. This list shall be kept as part of the records of the entity and shall be reviewed and updated at least once a year.			X	Detailed list with for each supplier the name and address, and Verifier: Access to relevant websites to check the validity of certificates.	I- 0.2.1, I- 0.2.3 & I- 0.2.4 can be answered with the same findings			
STD02 I- 0.2.4	The economic operator shall request from, and record for, each one of its suppliers documented evidence of conformity with the sustainability criteria such as a copy of a valid conformity certificate before buying and/or accepting biomass and/or biofuels claiming sustainability, including information on the country of origin and sustainability characteristics throughout the supply chain.			X	Copy of valid certificate, or Contract with appropriate clause, or Amendment to existing contract.	I- 0.2.1, I- 0.2.3 & I- 0.2.4 can be answered with the same findings			



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Principle 0 : Internal management and monitoring system								
Criterion 0.2 – Information regarding the biomass or biofuels origin and risk analysis assessment								
STD02 I- 0.2.5	The economic operator shall have documented procedures to check at least once a year that its suppliers of biomass and/or biofuels claiming sustainability are in conformity with the EU Directive 2009/28/EC modified by the Directive 2015/1513 through valid certificates, that they control and keep records on the country of origin of the biomass and/or biofuels, and that they have received valid certificates of conformity from their suppliers of biomass and/or biofuels.			X	Copy of valid certificates, or Access to relevant websites to check the validity of certificates.	I- 0.2.5 needs specific findings.		
Criterion 0.3 – Information regarding the origin, type and volume of biomass and / or biofuels								
STD02 I- 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 biomass and/or biofuels as sustainable. This information should be monitored by the economic operator to ensure it is accurate and reliable through internal monitoring and verification activities.			X	List with information, data and documents required, and Documented procedure and evidence that the procedure has been implemented, and Relevant websites indicating valid certificates. Documents such as invoices, bills of lading.	I- 0.3.1 needs specific findings.		



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Principle 0 : Internal management and monitoring system									
Criterion 0.3 – Information regarding the origin, type and volume of biomass and / or biofuels									
STD02 I- 0.3.2	The economic operator shall have records of relevant information for each batch, consignment and/or volume of biomass and/or biofuels received. This information should be monitored by the economic operator to ensure it is accurate and reliable through internal monitoring and verification activities.		X		Records including country of origin, sustainability and GHG characteristics, information on whether the biomass is a “waste and residue” or not, and Copy of the relevant invoice and/or delivery document, and Copy of the valid certificate.	I- 0.3.2 needs specific findings.			
Criterion 0.4 – Monitoring System									
STD02 I- 0.4.1	The economic operator shall appoint a manager responsible for the implementation of the monitoring system, including all internal monitoring activities.			X	Terms of reference of the manager with specific responsibilities and powers with regard to the sustainability characteristics of the biomass, and Designated manager to be interviewed by the independent auditor.	I- 0.4.1 needs specific findings.			
STD02 I- 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.			X	List of activities and sites, and List of information, data and documented procedures to be checked during the document review, visits and/or monitoring audits.	I- 0.4.2 needs specific findings.			



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Principle 0 : Internal management and monitoring system									
Criterion 0.4 – Monitoring System									
STD02 I- 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. Information on the biofuel installation date of operation needs to be recorded in the mass balance system. All data, information and records related to potentially sustainable biomass should be checked during these activities and a report on the findings should be produced and recorded.			X	Audit plan and/or schedule, or Records of audits with findings and/or recommendations.	I- 0.4.3 needs specific findings.			
STD02 I- 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 written to record the annual review. Such an annual review report may be sent to top management for review, action and/or approval.			X	Report of internal reviews, or Internal review plan.	I- 0.4.4 needs specific findings.			
Criterion 0.5 – Training of Personnel									
STD02 I- 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.			X	Information and/or training material.	I- 0.5.1 needs specific findings.			



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Principle 0 : Internal management and monitoring system								
Criterion 0.5 – Training of Personnel								
STD02 I- 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.			X	Plan covering training and/or information sessions, or Interviews with staff members and suppliers, or Evidence of implementation, or List of information and/or training sessions with dates and locations, or List of participants for each information and/or training session.	I- 0.5.2 needs specific findings.		
Criterion 0.6 – Up-to-date registries and records								
STD02 I- 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 EU Directive 2009/28/EC modified by the Directive 2015/1513. The system should contain written policies, procedures and instructions.			X	List of all relevant documents, with information and data, including country of origin, sustainability status throughout the supply chain with an indication of the voluntary schemes used to demonstrate conformity with the European Directive	I- 0.6.1 needs specific findings.		
STD02 I- 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 EU Directive 2009/28/EC modified by the Directive 2015/1513.			X	Procedure related to record-keeping, maintenance and/or document control, and Records.	I- 0.6.2 & I- 0.6.3 can be answered with the same findings		
STD02 I- 0.6.3	The economic operator shall keep all records for the period of validity of the verification certificate; i.e. five (5) years.			X	Procedure related to record-keeping, maintenance and/or document control, and Records.	I- 0.6.2 & I- 0.6.3 can be answered with the same findings		



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Principle 0 : Internal management and monitoring system								
Criterion 0.7 – Dealing with biomass and/or biofuels from unknown or unclear country of origin								
STD02 I- 0.7.1	The economic operator shall have a procedure to verify that a supplier is in conformity with the requirements of the EU Directive 2009/28/EC modified by the Directive 2015/1513 through a valid certificate of conformity before classifying as sustainable the biomass and/or biofuels originating from this supplier.		X		Procedure and Registry of valid certificates of conformity or access to the central scheme's certificate database.	I- 0.7.1 & I- 0.7.2 can be answered with the same findings		
STD02 I- 0.7.2	The economic operator shall have developed and implemented a procedure to ensure that in case of doubt regarding the origin of the biomass and/or biofuels, the principle of caution is applied and the biomass is not registered as sustainable.		X		Written procedure, and Evidence that the procedure has been communicated to all relevant staff, and Interview with relevant staff to ensure awareness and systematic implementation of the procedure	I- 0.7.1 & I- 0.7.2 can be answered with the same findings		



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Principle 1 : Mass Balance Systems for Biofuels Production								
Criterion 1.1 – Control system for receiving biomass and/or biofuels								
STD02 I- 1.1.1	<p>The economic operator shall have developed and documented a mass balance system for the potentially sustainable biomass and/or biofuels 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 biofuel for biofuel as recognised by 2BS), volume, the country of origin, sustainability characteristics and all necessary GHG characteristics:</p> <ul style="list-style-type: none"> o Default value where a default value is used (in this case no value must be stated, only "Default value", o Actual values with proper units □ gCO₂/T of dry intermediate for all intermediate products and kgCO₂/MJ for final biofuel, o If necessary conversion factor and humidity rate, o If necessary all information for the calculation of transport emissions: type of transport used (truck, boat,...), distance,... <p>are available for each processing or logistical facility, or site. Information on the biofuel installation's date of operation needs to be recorded in the mass balance system.</p>	X			<p>Set of documented procedures for the mass balance system, or</p> <p>Set of work instructions</p> <p>Exhaustiveness of required information reported in the Mass balance.</p>	I- 1.1.1 needs specific findings.		
STD02 I- 1.1.2	<p>The economic operator shall have identified, characterised and classified the different types of biomass and/or biofuels it receives into different categories referring to the type of feedstock (as described in indicator 1.1.1).</p>		X		<p>List with categories of biomass defined by the type of feedstock, the country of origin, the sustainability characteristics and all necessary GHG characteristics...</p>	I- 1.1.2 needs specific findings.		



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Principle 1 : Mass Balance Systems for Biofuels Production									
Criterion 1.1 – Control system for receiving biomass and/or biofuels									
STD02 I- 1.1.3	The economic operator shall record all information, data and/or documents received that were used to classify the biomass and/or biofuels as sustainable. All records shall be kept for a period of five (5) years. These records shall include at the very least the delivery documents and evidence of the monitoring process.			X	Records shall be kept for a period of five (5) years.	I- 1.1.3 needs specific findings.			
STD02 I- 1.1.4	The economic operator shall ensure that all relevant personnel have received adequate information and/or training which is necessary to implement the procedures.			X	Training and/or Information records	I- 1.1.4 needs specific findings.			
Criterion 1.2 – Requirements of mass balance systems									
STD02 I- 1.2.1	The economic operator shall develop documented mass balance procedures for biomass and/or biofuels, from the purchase or delivery of the biomass and/or biofuels, to the transfer of ownership. These procedures shall cover each processing or logistical facility, or site where potentially sustainable biomass and/or biofuels is received. 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 biofuel or bioliquid, the volume, the country of origin, the sustainability characteristics and all necessary GHG characteristics, the conversion factors if any processing takes place, the records of movements between logistical sites if any and the records of outputs.			X	Mass balance / Credit account procedures.	I- 1.2.1 needs specific findings.			



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Principle 1 : Mass Balance Systems for Biofuels Production								
Criterion 1.2 – Requirements of mass balance systems								
STD02 I- 1.2.2	The economic operator shall ensure that all relevant documentation, data and/or information related to the reception of the biomass and/or biofuels 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 relevant information regarding conformity with the sustainability criteria is available to cover the entire biofuels chain.			X	Mass balance / Credit account procedure specifying that the following information needs to be checked at reception; type, volume, country of origin of the feedstock, sustainability and all necessary GHG characteristics, and, Work instruction, or Records, or Interviews with staff members.	I- 1.2.2, I- 1.2.3 & I- 1.2.4 can be answered with the same findings		
STD02 I- 1.2.3	The economic operator shall record in a Mass balance / Credit account the origin of the feedstock (including from the NUTS 2 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 biofuels and/or the biofuels, volume, sustainability, GHG characteristics, for all the potentially sustainable biomass and/or biofuels 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.			X	Records	I- 1.2.2, I- 1.2.3 & I- 1.2.4 can be answered with the same findings		



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Principle 1 : Mass Balance Systems for Biofuels Production								
Criterion 1.2 – Requirements of mass balance systems								
STD02 I- 1.2.4	The economic operator shall ensure that only the biomass and/or biofuels for which conformity with the sustainability requirements can be demonstrated is registered as sustainable in the Mass balance / Credit account. All information described in indicator 1.1.1 needs to be checked during internal monitoring and verification activities and by the independent auditor:	X			Valid certificate, and Invoice or other similar document, and Mass balance / Credit account, and Interview with staff members.	I- 1.2.2, I- 1.2.3 & I- 1.2.4 can be answered with the same findings		
STD02 I- 1.2.6	Whenever biofuels have been produced from wastes, residues, non-food cellulosic material and/or ligno-cellulosic material, according to annex IX of the EU directive 2009/28/EC modified by the European Directive 2015/1513 but not exclusively, consistent with the definition of waste in article 3(1) of directive 2008/98/EC providing that substances have not been intentionally modified or contaminated to meet that definition and with the definition of processing residue in article 2 point (t) of the EU directive 2009/28/EC modified by the European Directive 2015/1513, the economic operator must record the type of biomass used in the production of the biofuel. For biofuels produced from wastes and residues, other than agricultural, aquaculture, fisheries and forestry residues, only the sustainability criterion relating to GHG savings shall apply.			X	Mass balance / Credit account, and Procedure for the Mass balance / Credit account, and Records.	I- 1.2.6 needs specific findings.		
STD02 I- 1.2.7	The economic operator shall define for the production process and/or each activity and the different raw materials, an adequate average conversion factor.			X	Calculated conversion factor, and Evidence of the relevant data and calculation to determine the conversion factor(s).	I- 1.2.7 needs specific findings.		



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Principle 1 : Mass Balance Systems for Biofuels Production									
Criterion 1.2 – Requirements of mass balance systems									
STD02 I- 1.2.8	The economic operator shall ensure that the appropriate conversion factor(s) is used to maintain the Mass balance / Credit account. Different conversion factors should be calculated and used for different parts of the production process. These conversion factors should be checked for relevance by the independent auditor.			X	Calculated conversion factor, and Mass balance / Credit account, and Records.	I- 1.2.8 needs specific findings.			
STD02 I- 1.2.9	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 Verification Body. Furthermore, the economic operator must ensure that no credit is recorded before an equivalent quantity of sustainable biomass and/or biofuels shall have been purchased, received and/or registered in the Mass balance / Credit account. To do this the economic operator shall establish as a minimum a quarterly 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.		X		Mass balance / Credit account, and End of period balance, and Verifier: Interview with staff members	I- 1.2.9 & I-1.2.10 can be answered with the same findings Logic of the periods shall be described. Quantities remaining at the end of two periods minimum shall be reported. At least three examples of incoming and outgoing lot shall be described.			



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Principle 1 : Mass Balance Systems for Biofuels Production								
Criterion 1.2 – Requirements of mass balance systems								
STD02 I- 1.2.10	The economic operator shall always use the same starting and ending date for the period. For example: - If the period is a monthly period and the starting date is the fifteenth of the month, it will always be the fifteenth of the month - If the period is a quarterly period and the starting date is the beginning of the quarter, it will be always the beginning of the quarter.		X		Mass balance / Credit account, and Beginning and end period of the balance.	I- 1.2.9 & I-1.2.10 can be answered with the same findings		
STD02 I- 1.2.11	The economic operator shall maintain its Mass balance / Credit account up-to-date for all the biomass and/or biofuels 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, 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.			X	Mass balance / Credit account, or End of period balance, or Records of physical quantities versus credits.	I- 1.2.11 needs specific findings. Information about quantities available in the mass balance and records about physical stocks shall be reported at least for two periods.		



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Principle 1 : Mass Balance Systems for Biofuels Production								
Criterion 1.2 – Requirements of mass balance systems								
STD02 I- 1.2.12	The economic operator shall ensure that wastes, residues, non-food cellulosic material and/or ligno-cellulosic material, according to annex IX of the EU directive 2009/28/EC modified by the European Directive 2015/1513 but not exclusively, consistent with the definition of waste in article 3(1) of directive 2008/98/EC providing that substances have not been intentionally modified or contaminated to meet that definition and with the definition of processing residue in article 2 point (t) of the EU directive 2009/28/EC modified by the European Directive 2015/1513, have been clearly recorded in the mass balance / credit account.			X	Mass balance / Credit account, and Records.	I- 1.2.12 needs specific findings.		
STD02 I- 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 authorized in its procedures for the credit account and does not take place.			X	Mass balance / Credit account, or Records.	I- 1.2.13 needs specific findings.		



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Principle 1 : Mass Balance Systems for Biofuels Production									
Criterion 1.2 – Requirements of mass balance systems									
STD02 I- 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 biomass and/or biofuel is sold as sustainable and a sustainability claim is made. 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.			X	Procedure, and Mass balance / Credit account, and Records, and Interview with staff members.	I- 1.2.14 needs specific findings.			
STD02 I- 1.2.15	The economic operator shall ensure that the Mass balance / Credit account is up-to-date, accessible to all staff members that need it, but also secured against fraud by staff members as well as third parties.			X	Procedure implemented to ensure that Mass balance / Credit account system is secured, and Mass balance / Credit account, and Records, and Interview with staff members.	I- 1.2.15 needs specific findings.			
STD02 I- 1.2.16	The economic operator shall develop a coding system specifically for the products sold as sustainable in its accounting system in order to ensure that it can identify the quantities sold as sustainable on the sales documents.			X	Linked sales documents, product codes or product identification.	I- 1.2.16 needs specific findings.			



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		C	M	m					
Principle 1 : Mass Balance Systems for Biofuels Production									
Criterion 1.3 – Declaration to an identified-trusted third party									
STD02 I- 1.3.1	The processing unit shall appoint a manager responsible for the implementation of the monitoring system in line with the data issued from the mass balance, per type of biofuel marketed during the precedent calendar year.			X	Documented procedure and, Evidence that procedure has been implemented and, List with information required and records and, Email of the identified-trusted third party (defined by 2BS Association).	I- 1.3.1 needs specific findings.			
STD02 I- 1.3.2	The processing unit shall record the information transmitted for each type of biofuel and quantity in metric tons. These records shall be available to independent auditors for review at any time.			X	2BS voluntary scheme approved form, duly completed, and Compliance with deadlines for transmission (30 of January), and Coherency of the data transmitted to the identified-trusted third party with the mass balance information covering the period from the first of January to the 31 of December of the precedent calendar year.	I- 1.3.2 needs specific findings.			
Criterion 1.4 – Sustainability claims									
STD02 I- 1.4.1	The economic operator shall ensure that the following information is included on its invoices, delivery notes or certificates attached to sales documents when biomass and/or biofuels are sold as sustainable in conformity with the European Directives: a specific reference to the verification scheme				Sales documents, and Records.	I- 1.4.1 needs specific findings.			



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Principle 1 : Mass Balance Systems for Biofuels Production									
Criterion 1.4 – Sustainability claims									
	<p>applied, the origin of the feedstock (country of origin if relevant), the supplier, the type (including the type of wastes' and residues' names as recognised by 2BS, categories for animal fat or the type of biofuel for biofuel as recognised by 2BS), the volume, the sustainability, the GHG characteristics:</p> <ul style="list-style-type: none"> - Default value where a default value is used (in this case no value must be stated, only "Default value" must be indicated) as it would be difficult to know at a later stage of the chain of custody whether these emissions represent actual values or are derived from (disaggregated) default values where a value is given, - Actual values with proper units □ gCO₂/T of dry intermediate for all intermediate products and kgCO₂/MJ for final biofuel, - If necessary, conversion factor and humidity rate, - If necessary, all information for the calculation of transport emissions: nature of transport used (truck, boat, ..), distance,... 	X				Information about three different invoices to two different customers at least shall be reported.			
STD02 I- 1.4.2	The economic operator shall ensure and have records to demonstrate the country of origin of the initial feedstock for the biomass and/or biofuels and that the sustainability criteria have been fulfilled throughout the biofuels chain.			X	A certificate of conformity issued under an approved voluntary certification scheme by an independent verification body or other similar documented evidence.	I- 1.4.2 needs specific findings.			



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		C	M	m				No	Yes or NA
Principle 1 : Mass Balance Systems for Biofuels Production									
Criterion 1.4 – Sustainability claims									
STD02 I- 1.4.3	The economic operator shall only make accurate, reliable and trustworthy sustainability claim(s) on sales documents, promotional documents and other communication for biomass and/or biofuels advertised and/or sold as sustainable in conformity with the EU Directive 2009/28/EC modified by the Directive 2015/1513. Sustainability claims shall only be made after a verification audit has been performed and a certificate has been awarded by an approved independent Verification Body and if the economic operator can demonstrate that the sustainability criteria have been fulfilled throughout the biofuel chain.			X	Sales documents, or Promotional documents, or Other communication.	I- 1.4.3 needs specific findings.			



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Ref.	Indicator: I (from Standard) / Requirement: § (from procedure)	Criticality level			Verifier to be controlled	Instructions to complete the verifier			
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Principle 2 : Greenhouse Gas emissions savings									
Criterion 2.1 – Application of EU Directive regarding GHG emission savings									
STD02 § 2.1.1	Where a processing installation used in the biofuels production chain was in operation on or before the 5 th of October 2015, a minimum of 35% GHG savings needs to be demonstrated up until December 2017 and at least 50% from January 2018 (The term “installation” includes any processing installation used in the production process). In the case of installations starting their operations after the 5 th of October 2015, biofuels and bioliquids shall achieve a GHG saving of at least 60%.		X		-Official production document prior to the 5 th of October 2015, or. -Other evidence of operation prior to the 5 th of October 2015, or -Other official document proving the readiness to produce prior to the 5 th of October 2015	I- 2.1.1 needs specific findings.			
STD02 I: 2.1.2	Whenever GHG values are used, the economic operator shall not calculate a mean value of GHG emissions for biomass and/or biofuels with different GHG characteristics.			X	Records	I- 2.1.2 needs specific findings.			
Criterion 2.2 – GHG used Value									
STD02 I: 2.2.2	Whenever appropriate, the economic operator shall use the NUTS 2 typical greenhouse gas emissions from cultivation of agricultural raw materials with emissions lower than or equal to the emissions reported under the heading ‘Disaggregated default values for cultivation’ in part D of Annex V of the EU Directive 2009/28/EC modified by the Directive 2015/1513. This is possible for NUTS2 areas included in the list validated under article 19, point 2 of the European Directive, in the case of Member States, and, in the case of territories outside the Union, in reports equivalent to those referred to in paragraph 2 (article 19, point 3). can at that time only be used as an input for			X	GHG type of value attached to the biomass, and Biomass origin (NUTS2 area in the case of Member States, and, equivalent area in the case of territories outside the Union), and Official documents sent and recognised by the commission.	I- 2.2.2 needs specific findings.			



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Ref.	Indicator: I (from Standard) / Requirement: § (from procedure)	Criticality level			Verifier to be controlled	Instructions to complete the verifier		
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Principle 2 : Greenhouse Gas emissions savings								
Criterion 2.2 – GHG used Value								
	These values included in the NUTS 2 reports do not represent disaggregated default values. Therefore, they the calculation of actual values, but cannot be used to report emissions from cultivation in the unit CO ₂ eq/MJ of biofuel. Additionally these values must be published on “The Commission Website” in the following unit: KgCO ₂ eq/ dry-ton of feedstock to be considered as usable.							
STD02 I: 2.2.3 PRO03 § 2.1	Whenever appropriate, the economic operator shall use a value calculated as the sum of the factors of the formula described in part C of Annex V, where any of the factors used may be the disaggregated default value provided in part D or E of Annex V. The calculation methodology used shall be the 2BS methodology on the calculation of greenhouse gas emissions approved or recognized by the European Commission (published on the European Commission transparency platform and in accordance to EC Decision 2010/335/EU of June 2010). No other methodology shall be used to calculate the real GHG emissions generated by the production of the biomass. Nevertheless, “The calculation of alternative averages for areas and crops which are covered by the NUTS 2 reports should under normal conditions not be deemed appropriate as the appropriate averages have already been calculated by the national authorities”.			X	For the calculated values used in the formula, the record of all the data used for the calculation and the sources, and Record of all calculations made to obtain the results.	I- 2.2.3 / PRO 03 § 2.1 needs specific findings. Calculation should be updated or at least review once a year.		



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Principle 2 : Greenhouse Gas emissions savings									
Criterion 2.2 – GHG used Value									
STD02 I: 2.2.3 PRO03 § 2.1	Where, outside of the EU, these kinds of values are not available at country level, a calculation is possible only at group farm level and not at individual farm level. In case actual value is used, instead of usable default value for transportation etd, GHG calculation emissions shall be done from the “point of origin” which is for example: <ul style="list-style-type: none"> o The farm for agricultural raw material, o The restaurant for UCO, and not only from the 1st gathering entity / collection point which is the place where the Crop / the wastes and residues are gathered.								
PRO03 § 1.2.2	Only disaggregated default values, shall be provided in gCO2eq per MJ of the specified biofuel, as given in Annex V of the Directive 2009/28 EC. When it is NUTS2 values or disaggregated actual values they shall be provided in gCO2eq per T of dry product.		X		Contract, or Delivery note, or Invoice, or Bill of lading.	PRO 03 § 1.2.2 needs specific findings.			



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Principle 2 : Greenhouse Gas emissions savings

Criterion 2.2 – GHG used Value

STD02 1:2.2.1	Whenever appropriate, the economic operator shall use the default value provided in part A or B of Annex V if the data is laid down for its pathway in part A or B of annex V, and if the annualised emissions from carbon stock changes caused by land-use change (also called “el”) are equal to or less than zero.				(1) Evidence that annualised emissions from carbon stock changes caused by land use change (also called “el”) are equal to or less than zero, and (2) GHG data for the type of biofuel in conformity with the European Directive, Annex V point A or B. (3) GHG type of value dedicated to the biomass, and (4) Country of origin of Biomass, and (5) Type of biomass used to produce the biofuel. (6) Records related to maintenance of methane capture devices. (7) Records demonstrating which type of usage is done with captured methane.	I: 2.2.1 / PRO 03 § 2.2.1.1 & 2.2.1.2 needs specific findings. On-site inspection and verification of methane capture devices must be fulfilled. Type of installation and methane usage must be recorded in the column “Findings”.		
PRO03 § 2.2.1.1 § 2.2.1.2	Please note that default values also exist for different raw materials, such as waste vegetable or processed animal oil. Furthermore, default values for some raw material may also depend on the process type (i.e. wheat ethanol and palm oil biodiesel). In case of methane, capture devices usage check carefully if they are in good conditions and what type of usage is done with captured methane.	X						



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Principle 2 : Greenhouse Gas emissions savings

Criterion 2.2 – GHG used Value

STD02 1:2.2.4 PRO03 § 2.4 § 2.5	<p>Whenever actual values are used, economic operators shall describe in detail and in writing all relevant information in order to justify all choices and it is necessary to split the total amount of emissions into all elements of the GHG emission calculation formula that are relevant. This applies also to the elements of the formula, which are not included in the default values such as el, esca, eccr, eecs and eee. Relevant information is: a detailed description of the industrial process, data used was collected on-site or comes from literature, in the case of non-usual data an explanation must be provided, the description of the calculation tool used if it is a “specific” tool.</p> <p>This documentation must be available in advance of the audit.</p> <p>Auditability of all data and calculation way is a real critical point.</p>	X			<p>Documentation describing the process, and</p> <p>Documentation describing all internal data and data coming from literature, and</p> <p>Explanation in case of non-usual data used, and</p> <p>Description of the calculation tool used if it is a specific tool</p>	<p>I: 2.2.4 / PRO 03 § 2.2.4 & 2.2.5 needs specific findings.</p> <p>This documentation shall be updated, or at least review once a year at time of the yearly update of the actual value calculation.</p>		
PRO03 § 2.2.2	<p>The emission factors used for calculating actual emissions must be taken from this methodology “Annex 1: List of emission factors”.</p> <p>The economic operator shall use the most recent available emission factors from the sources mentioned in annex 1. If the values of emission factors from the sources used are updated (e.g.: standard calculation values published on the Commission website would have to be used primarily, or BioGrace or Ecoinvent) these values shall be updated and used by the economic operator.</p>	X			<p>Emission factors used, or</p> <p>Proper use of appropriate 2BS calculator, i.e. rules for emission factor updating</p> <p>Documented explanation in case of usage of “specific” emission factors, non-available in European commission data base.</p> <p>Documented explanation in case of important differences between used and official emission factors.</p>	<p>PRO 03 § 2.2.2 needs specific findings.</p>		



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Principle 2 : Greenhouse Gas emissions savings

Criterion 2.2 – GHG used Value

	<p>If an emission factor required for calculating GHG emission savings is not supplied in this list, it is nevertheless possible to use an emission factor taken from another source if:</p> <p>The emission factor is representative of the emissions caused, and the values should be primarily based on:</p> <p>a) Official statistical data from government bodies when available and of good quality.</p> <p>b) If no official statistical data from government bodies is available, statistical data published by independent bodies may be used.</p> <p>c) If these values are not available, the numbers may be based on scientifically peer-reviewed work with the precondition that data lies within the commonly accepted data range.</p> <p>The data used shall be based on the most recent available data.</p>								
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Principle 2 : Greenhouse Gas emissions savings									
Criterion 2.2 – GHG used Value									
PRO03 § 2.6	Allocation factor shall be used in case production process for biofuels / bio liquids produce one or more co-products. In this case, GHG emissions should be allocated according to the criterion of energy content to allocate emissions between the production of the biofuel / bio liquids and the co-products. Proper gross LHV for making allocations on energy shall be used. GHG emissions from the further processing of co-products are excluded if the co-products leave the system boundary. They are included however, if outputs from the processing return upstream of the process by material or energy loopback.		X		Formula as defined in procedure, or Proper usage of 2BS adequate calculator, and Documented explanation in case of usage of “specific” LHV, non-available in European commission data base. Documented explanation in case of big differences between used and official LHV. Integration of rules defined by the Communication (2010/C 160/02) for allocation factor calculation.	PRO 03 § 2.6 needs specific findings.			
PRO03 § 2.7.4	For ep, calculation all significant inputs shall be taken into account and defined formula and units shall be used. Typical basic data: Fuel consumption (in MJ/MJ biofuel), Electricity consumption (in kWh/(MJ biofuel) from external sources, i.e. not produced in an internal combined heat and power production plant), Amount and type of raw materials used, (in kg/MJ biofuel, this value is dependent of the yield of processing),		X		Formula as defined in procedure, or Proper usage of 2BS adequate calculator, and Plant layout and process descriptions, and Production report, and Flow meters and records, and Reporting of outgoing material, and Invoices ...	PRO 03 § 2.7.4 needs specific findings. Typical data used for the calculation shall be checked using not only information available in “information system” but also through analysis of invoices or other formal proofs / records			



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Principle 2 : Greenhouse Gas emissions savings									
Criterion 2.2 – GHG used Value									
PRO03 § 2.7.4	<p>Amount of co-product (in kg/MJ biofuel), Yield of each step of the life cycle of bio liquid/biofuel (in MJ Biofuel/MJ input), The lower heating values of products and co-products (in MJ/kg), Amount of chemicals used in processing (in kg/MJ biofuel), Emissions from the processing plant to the air, Amount of wastes and leakages treated (in kg/MJ or m3/MJ), All other relevant processes Results shall be expressed in gCO2 eq/kg of dry biomass if intermediate product or gCO2 eq/MJ if final biofuel.</p>								
PRO03 § 2.7.5	<p>All emissions from transport and storage of raw materials and semi-finished materials and from the storage and distribution of finished materials (biofuel) must be taken into account for the calculation of the factor etd. This is why actual values for transportation can only be calculated when all values are available. In other cases, default values must be used. For etd, calculation all significant inputs shall be taken into account and defined formula and units shall be used. Typical basic data are: - Emission factors of the means of transport used in the transportation step i per ton of intermediate product before transport (e.g.: Truck for dry product, 16-32t (in gCO2eq/(t.km)),</p>	X			<p>Formula as defined in procedure, or Proper usage of 2BS adequate calculator, and Mode of transport Average transport distance loaded and unloaded per mode of transport Total amount of transported raw material per mode of transport Internal reporting system Information from suppliers or transporters and documentation regarding unloaded distances Searates.com or other websites for distance calculation</p>	PRO 03 § 2.7.5 needs specific findings.			



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Principle 2 : Greenhouse Gas emissions savings										
Criterion 2.2 – GHG used Value										
PRO03 § 2.7.5	- Distance travelled by the means of transport j for the transportation step i (km), - Mass yield of the transportation step i (ton of product transported / ton of product before transport), - Emission factors of other inputs (in g CO2 eq/input e.g.: g CO2 eq/kWh), - Quantities of inputs used per ton of transported product (in e.g.: kWh/t), - Energy allocation factor between product used for biofuel production and - Co-products, referring to step i of the biofuel production chain.									
PRO03 § 2.7.8	In case excess electricity has been produced from combined heat & power generation (cogeneration) credit for the related emission savings can be granted (subtracted from the total GHG emissions of the process) if following rules are respected: - Fuels were used other than co-products of the process, - If the size of the CHP plant was notionally downgraded to the size to supply total heat for the process, - The electricity production of the plant was notionally downgraded in proportion to the heat, - The amount of excess electricity was correctly calculated.		X		Formula as defined in procedure, or Proper usage of 2BS adequate calculator, and Description and technical data regarding the cogeneration unit (fuel, type, size, etc.) Production report, and Flow meters and Other records such as invoices.	PRO 03 § 2.7.8 needs specific findings. Typical data used for the calculation shall be checked using not only information available in “information system” but also through analysis of invoices or other formal proofs.				



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Principle 2 : Greenhouse Gas emissions savings

Criterion 2.2 – GHG used Value

	<p>For eee, calculation all significant inputs shall be taken into account and defined formula and units shall be used. Typical basic data:</p> <p>Calculation period, Type of CHP plant, Kind of fuel used in CHP plant, Steam consumption of process (MJ/yr), or (t/yr) including correct conversion factor (MJ/t), Electricity consumption of process (kWh/yr), Electrical efficiency of the co-generation plant (in MJ/MJ input), Thermal efficiency of the co-generation plant (in MJ/MJ input), Quantity of heat that is produced by the co-generation plant and required to power the biofuel production process (in MJ), Quantity of electricity needed to cover any internal requirements....</p>							
PRO03 § 2.7.9	<p>In case of emission saving from carbon capture and replacement, eccr and from carbon capture and geological storage, eccs have been taken place, credit for the related emission savings can be granted (subtracted from the total GHG emissions of the process) if following rules are respected:</p>	X			<p>Formula as defined in procedure, or</p> <p>Proper usage of 2BS adequate calculator, and</p> <p>Description and technical data regarding the CO2 capture and or storage unit (type, siz</p> <p>Production report, and</p> <p>Flow meters and records, and</p> <p>Contracts with recipient of the CO2, and</p> <p>Invoices ...</p>	<p>PRO 03 § 2.7.9 needs specific findings.</p> <p>Typical data used for the calculation shall be checked using not only information available in “information system” but also through analysis of invoices or other formal proofs.</p> <p>On-site inspection and verification of CO2 capture devices/ replacement equipment must be</p>		



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Principle 2 : Greenhouse Gas emissions savings

Criterion 2.2 – GHG used Value

	<p>- Emissions saved must relate directly to the production and transport of the biofuel to which they are attributed. Information on the origin of the CO2 that is captured shall be recorded (i.e. whether the origin of the CO2 was from extraction, transport, processing and distribution of fuel). There is no justification for allocating arbitrarily different amounts of savings to biofuels obtained from the same process. All biofuels originating from the same process would need to be treated equally. Where the CO2 is not captured continuously, it might be appropriate to deviate from this approach and to attribute different amounts of savings to biofuel obtained from the same process. However, in no case should a higher amount of savings be allocated to a given batch of biofuel than the average amount of CO2 captured per MJ of biofuel in a hypothetical process where the entire CO2 stemming from the production process is captured,</p>					<p>fulfilled. Type of installation and CO2 usage must be recorded in “Findings” column.</p>		
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Principle 2 : Greenhouse Gas emissions savings

Criterion 2.2 – GHG used Value

	<p>Dedicated to eCCR: The captured CO₂ must be used in commercial products and services to replace fossil-derived CO₂. In order to ensure that eCCR is limited to emissions avoided through the capture of CO₂ and to verify that fossil-derived CO₂ is replaced, the CO₂ seller must be able to demonstrate use made of this CO₂ by the buyer. So the seller must require from the buyer a declaration, in writing, that due to the replacement by biogenic CO₂, emissions of fossil CO₂ are avoided¹. This declaration shall provide explicit information on how the CO₂ that is replaced was generated previously. Despite this declaration and taking into account the Note to VS on GHG, “It would be for the auditor to decide case by case whether the requirements of the Renewable Energy Directive are met including that emissions are actually avoided.”</p> <p>Dedicated to eCCS: The captured CO₂ must be stored safely. In order to ensure that eCCS is limited to properly stored CO₂, CO₂ producers must demonstrate the quality of the storage. If the storage is done:</p> <p>On-site, it must be demonstrated that leakages are non-existent and the existing storage guarantees that the leakage does not exceed the current state of technology.</p>							
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¹ Good examples for a replacement which can be expected to avoid CO₂ emissions are cases where the CO₂ that is replaced was previously produced in a dedicated process aiming at the production of CO₂ such as a CO₂ generator burning natural gas to produce CO₂ to stimulate the growth of vegetables in a greenhouse.



Mandatory Checklist

for the verification of **Production and trading of biofuels, bioliquids and biogas and Trading of biomass**

Doc : 2BS-STD 02 - Checklist

Version: 1 (en)

Approved on 22/11/2016

Requirement			Verification Guidance		Findings	Conformity			
Ref.	Indicator: I (from Standard) / Requirement: § (from procedure)	Criticality level			Verifier to be controlled	Instructions to complete the verifier	Findings	No	Yes or NA
		C	M	m					

Principle 2 : Greenhouse Gas emissions savings

Criterion 2.2 – GHG used Value

	<p>Off-site the producer must demonstrate a contractual relation with a “well-known” supplier for this type of activity.</p> <p>For ecr and ecr calculations all significant inputs shall be taken into account and defined formula and units shall be used.</p> <p>Typical basic data:</p> <ul style="list-style-type: none"> - Emission saving from carbon capture and replacement in (g CO2 eq /MJ), - Emission saving from carbon capture and geological storage in (g CO2 eq /MJ) - Quantity of biogenic CO2 captured during the biofuel production process in (Kg CO2). 								
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					☞ if nonconformity state clearly the evidence, the requirement and the failure ☞ if conform, identify the evidence (records)		No	Yes or NA	
Ref.	Indicator: I (from Standard) / Requirement: § (from procedure)	Criticality level			Verifier to be controlled	Instructions to complete the verifier			
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Principle 2 : Greenhouse Gas emissions savings									
Criterion 2.2 – GHG used Value									
PRO03 § 2.7.9	- Emission of CO2 linked to the CO2 capture and liquefaction process in (Kg CO2) - Produced quantity of Biofuel in (T), Lower heating for the Biofuel in (MJ/Kg) - Emission factors of inputs at CO2 capture and liquefaction stage (in Kg CO2 eq/input e.g.: Kg CO2 eq/kg or Kg CO2 eq/MWh, - Quantities of inputs used at CO2 capture and liquefaction stage (in Kg or MWh) ...				Formula as defined in procedure, or Proper usage of 2BS adequate calculator, and Description and technical data regarding the CO2 capture and or storage unit (type, size, etc.) Production report, and Flow meters and records, and Contracts with recipient of the CO2, and Invoices ...	PRO 03 § 2.7.9 needs specific findings. Typical data used for the calculation shall be checked using not only information available in “information system” but also through analysis of invoices or other formal proofs. On-site inspection and verification of CO2 capture devices/replacement equipment must be fulfilled. Type of installation and CO2 usage must be recorded in the “Findings” column.			
PRO03 § 2.7.10	When an economic operator has to provide an actual GHG value for eec, el, etd and sometimes ep where it is not ep for the final biofuel, the value shall be given in gCO2 eq/kg of dry biomass to the next economic operator, since the conversion in g CO2 eq/MJ should be done by the final economic operator. At that time following rules shall be respected: - Transformation steps from initial raw material (Feedstock) to the final biofuel are done in a “transformation chain”.		X		Formula as defined in procedure, or Proper usage of 2BS adequate calculator, and Description and technical data regarding the CO2 capture and or storage unit (type, size, etc.) Production report, and	PRO 03 § 2.7.10 needs specific findings.			



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Ref.	Indicator: I (from Standard) / Requirement: § (from procedure)	Criticality level			Verifier to be controlled	Instructions to complete the verifier		
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Principle 2 : Greenhouse Gas emissions savings								
Criterion 2.2 – GHG used Value								
	- All processes of this “transformation chain” have their own specificities and “feedstock factors and allocation factors” shall be used, At the last processing step, additionally, the emission estimate needs to be converted into the unit CO ₂ eq/MJ of final biofuel.				Flow meters and records, and Contracts with recipient of the CO ₂ , and Invoices ...			
STD02 I. 2.2.5	Whenever appropriate, the economic operator shall consider wastes and residues to have zero life cycle GHG emissions up to the process of collections. Wastes and residues include products listed in annex IX of the EU directive 2009/28/EC modified by the European Directive 2015/1513, but not exclusively consistently with the definition of waste in article 3(1) of directive 2008/98/EC providing that substances have not been intentionally modified or contaminated to meet that definition and with the definition of processing residue in article 2 point (t) of the EU directive 2009/28/EC modified by the European Directive 2015/1513).				Credit account, and GHG records	I. 2.2.5 needs specific findings.		
Criterion 2.3 – Information regarding nature and origin of biofuels								
STD02 I.2.3.1	The economic operator shall keep a record of the country of origin of the feedstock and the nature of the biomass used for the production of the biofuel			X	Mass balance / Credit account.	I 2.3.1 & I 2.3.2 can be answered with the same findings		



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		C	M	m					
Principle 2 : Greenhouse Gas emissions savings									
Criterion 2.3 – Information regarding nature and origin of biofuels									
STD02 I 2.3.2	The economic operator shall provide the GHG information associated with the biofuels. If the land-use change emissions are equal to or less than zero, he may use the default value of the European Directive Annex V point A or B (Please note that to use a default value the biomass shall not have been produced from land with land use change since January 2008, such as the conversion of permanent grassland). When a default value cannot be used, the economic operator shall calculate the actual value according to Annex V point C, with the possibility of using disaggregated default values from Annex V point D and E (default values for the cultivation stage from part D, annex V, included) using the 2BSvs calculation methodology approved or recognised by the European Commission.			X	GHG information, and Evidence that the GHG information corresponds to the appropriate default value of the Directive, or Data used together with the calculation methodology.	I 2.3.1 & I 2.3.2 can be answered with the same findings			
Criterion 2.4 – Performance of supply chain regarding GHG emission savings									
STD02 I. 2.4.1	The economic operator shall keep a record of GHG calculations or default values used throughout the whole biofuels supply chain to demonstrate at least that the minimum requirement for GHG savings has been reached.			X	GHG data/information for each one of the relevant links within the supply chain, and GHG records for each one of the relevant links of the supply chain. When calculated values are used, records of the methodology and data used shall be available for each one of the entities within the supply chain.	I 2.4.1 needs specific findings.			



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		C	M	m				No	Yes or NA

Principle 2 : Greenhouse Gas emissions savings

Criterion 2.4 – Performance of supply chain regarding GHG emission savings

					When default values are used, the economic operator shall have access to relevant records to justify the use of a specific default value.			
STD02 I. 2.4.2	The economic operator shall ensure that sustainability claims are only made for biofuels that meet the minimum required GHG savings target throughout the whole biofuels supply chain.			X	GHG data/information for each one of the relevant links within the supply chain, and Records of all the claims made with clear reference to the minimum required GHG savings target.	I 2.4.2 needs specific findings. GHG information on delivery notes (incoming / outgoing) shall randomly checked and at least three incoming and three outgoing “operation” shall be recorded in “findings” column.		