

**RSB – ROUNDTABLE ON SUSTAINABLE BIOMATERIALS**

## **RSB Procedure for Certification Bodies and Auditors**

Version 4.1

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## Introduction

The implementation of the RSB Standard and the RSB Certification System relies on a robust assurance system. This system ensures that RSB Participating Operators (POs) are assessed through a stringent, consistent, transparent, efficient and impartial evaluation and certification process. The RSB assurance system comprises:

- The Accreditation Body (AB);
- The RSB Oversight Body (OB);
- Certification Bodies (CBs); and
- Auditors, who are either employed or subcontracted by CBs.

This procedure RSB-PRO-70-001 describes the requirements to be applied by CBs in order to be accredited to perform audits of RSB POs, issue RSB certificates and ensure the continuous monitoring of RSB POs. The three sections of this procedure specify the requirements for CBs (Section F – organisation), auditors (Section G – individuals) and conducting audits of the POs (Section H).

### Main changes to previous version (Version 4.0)

- a) Added RSB EU RED requirements for certification of low-ILUC biomass
- b) Guidance on Certification Bodies and auditors need to be independent from the Participating Operators.
- c) Certification Bodies prohibited from the outsourcing of certification decisions.
- d) Updated CB Accreditation requirements around NAB Accreditation.
- e) EU RED documentation shall be kept for a minimum of 5 years, down from 7 years.
- f) Guidance on the assessment of natural and non-natural highly-biodiverse grassland under RSB EU RED.
- g) CBs can increase frequency of audits based on their experience with a PO and the need to have more audits than outlined by the screening tool exercise.
- h) Under EU RED, first collectors need to submit a list of all points of origin that have signed a self-declaration and their indicative (monthly or annual) volume of waste or residue.
- i) A detailed guidance on the steps an auditor should take to assess if a feedstock is a waste or residue under EU RED.
- j) Inclusion of the Union Database and activities surrounding it for EU RED.
- k) Guidance on types of non-conformities and the need to suspend / terminate a certification is a major / critical NC is found.

### Main changes to previous version (Version 3.10)

- a) Made changes to the Oversight and Accreditation requirements to F.2

### Main changes to previous version (Version 3.9)

- a) Increased audit volume cut off point for points of origin under RSB EU RED from 1MT to 5 MT
- b) Added audit requirements to H.1.5 for downstream traders

**Main changes to previous version (Version 3.8)**

- l) Added RSB EU RED auditor competency requirements to F.1.1 and G.3.2.3
- m) Shortened first surveillance audit period under RSB EU RED where operators handle both wastes and residues and virgin materials, H1.4.1
- n) Decreased surveillance audit volume cut-off point for points of origin under RSB EU RED to 1MT

**Please see the full history of changes in the Annex II of this Procedure.**

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## A. The aim of this procedure

The aim of this procedure is to make sure that RSB CBs carry out evaluations and certification of POs against the RSB standard in a stringent, efficient, impartial, consistent, comprehensive and transparent way. This procedure is based on the requirements of the international standards ISO/IEC 17065, ISO 19011, ISAE 3000 as well as the ISEAL Assurance Code.

## B. What this procedure covers (Scope)

This procedure is applicable to CB applicants and accredited CBs who perform RSB certification audits under the RSB certification system. The procedure is structured as follows:

**Section F** covers the general requirements that apply to CBs as an organisation.

**Section G** covers the specific requirements for RSB auditors, including their competence, knowledge, skills and experience required to perform RSB audits.

**Section H** covers the requirements for conducting audits and delivering RSB certificates.

## C. Effective date

Version 4.0 of the RSB Procedure for Certification Bodies and Auditors [RSB-PRO-70-001] shall be effective on 28<sup>th</sup> June 2021.

## D. Note on use of this procedure

All parts of this procedure are considered to be normative for CB applicants and accredited CBs, including its aim, scope, effective date, notes on its use, references, terms and definitions, requirements and annexes.

## E. Terms and definitions

For the purposes of this procedure, the terms and definitions given in the RSB Glossary of Terms [RSB-STD-01-00] shall apply. The following definitions are particularly important:

*Activity data refers to* quantified measures of a level of activity that result in GHG emissions or removals (Source: Greenhouse Gas Protocol – Product Life Cycle Accounting and Reporting Standard, 2011).

*Examples:* Energy (joules of energy consumed), mass (kilograms of a material), volume (volume of chemicals used), distance (kilometres of transport), etc.

*Audit evidence* refers to records, statements of fact or other information relevant to the audit that is verifiable.

*Certification scheme* refers to a certification system related to specified products, to which the same specified requirements, specific rules and procedures apply (Source: ISO/IEC 17065:2012).

Please note, RSB operates the following certification schemes:

- RSB Global
- RSB EU RED
- RSB ICAO CORSIA
- RSB Japan.

*Certification scope* refers to the identification of

- the product(s) for which the certification is granted;
- the sites and facilities that the certification is covering;
- the applicable certification scheme; and
- the standards and other normative document(s), including their date of publication, to which it is judged that the product(s) comply.

(Source: adapted from ISO/IEC 17065:2012)

*Compliance assessment* refers to an assessment conducted by the RSB Oversight Body (OB) on a certified PO to evaluate the compliance of a CB's certification processes and the PO's management system against certification requirements.

*Evaluation findings* refer to the results of the evaluation of the collected audit evidence against audit criteria and can thus indicate conformity or nonconformity.

*Expired certificate* means a certificate that is no longer valid.

*Level of assurance* refers to the degree of confidence in the certification statement (adapted from ISO 14064-3).

*Limited assurance:* Level of assurance where the nature and the extent of the audit activities have been designed to provide a reduced level of assurance on historical data and information (adapted from ISO 14064-3).

*Main audit (or "Initial audit")* refers to a certification or re-certification audit where a PO is evaluated against all the relevant standards and procedures included in its scope of certification (See Annex).

*Materiality:* Concept that individual or the aggregation of errors, omissions and misrepresentations could affect the GHG assertion and could influence the intended users' decisions (source: ISO 14064-3).

Note 1: The concept of materiality is to be used when designing the auditing and sampling plans to determine the type of substantive processes used to minimise risk that the auditor will not detect a material discrepancy (detection risk).



**Note 2:** The concept of materiality is used to identify information that, if omitted or misstated, would significantly misrepresent a GHG calculation to intended users, thereby influencing their conclusions. Acceptable materiality is determined by this standard.

*Reasonable assurance:* Level of assurance where the nature and extent of the auditing activities have been designed to provide a high but not absolute level of assurance on historical data and information (adapted from ISO 14064-3).

*Surveillance audit* refers to a limited evaluation, where a PO is evaluated against a limited number of standards and procedures (See Annex).

*Suspension* refers to the temporary invalidation of a certificate.

*Suspended certificate* means a certificate temporarily invalidated due to non-conformities identified by the certification body or upon voluntary request of the Participating Operator.

*Technical area* refers to a sub-sector or a group of sub-sectors defined based on the difference or similarities in technical processes, methodologies, certification requirements and environmental impacts that lead to a specific competence requirement to undertake auditing activities.

*Termination* refers to the voluntary cancellation of a certification or oversight body agreement by either party according to contractual arrangements.

*Terminated certificate* means a certification that has been voluntarily cancelled while it is still valid.

*Withdrawal* refers to the cancellation of a certificate by the CB (adapted from ISO/IEC TS 17027).

*Withdrawn certificate* means a certificate that has been permanently cancelled by the certification body or by RSB. *Witness assessment* refers to a process in which the Oversight Body observes and evaluates a CB carrying out certification-related activities.

## F. Requirements for Certification Bodies (CBs)

### F1. General requirements

1. 1. The CB shall comply with all requirements of the international standard ISO/IEC 17065. For audits to RSB EU RED standard, the CB office performing the audit shall be accredited to ISO 17065 (or justified equivalent), and to ISO 14065 (or justified equivalent) if performing actual value GHG audits.
1. 2. The CB shall conduct audits in line with the international standard ISO 19011.

1. 3. The CB shall conduct the assessment of Greenhouse Gas calculations in line with the international standard ISO 14064-3.

1. 4. In the event of any conflict between requirements specified in ISO/IEC 17065, ISO 19011, ISO/IEC 14064-3 and the RSB standards, the RSB standards shall prevail.

*Note:* For compliance with F1.1. to F1.4., the most recent versions of the referenced standards apply, considering transition periods as specified by ISO, IAF or other relevant bodies.

1. 5. The CB shall ensure that a reasonable level of assurance is established for audits of GHG inventories (including their input data) and audits against the RSB Chain of Custody Standard [RSB-STD-20-001 and RSB-STD-11-001-20-001] or the traceability of sustainability claims. A materiality threshold of 5% shall be applied in these audit areas.

1. 6. Certification Bodies and auditors shall be independent from the Participating Operators.

To meet this requirement, certification bodies shall create and put in place integrity rules and procedures to ensure that their auditors remain independent from the Operators that they work with and avoid any conflict of interest. This should be submitted to the RSB Oversight Body and RSB Secretariat for assessment during the application process of the CB or if any major changes are made to the procedure.

With regards to conflict of interest, the CB should develop policy or procedures that requires the auditors and technical experts to notify the certification body of any potential conflict of interest prior to any engagement. Examples of conflicts of interest which may occur include, but are not limited to:

- Auditors and other personnel not being involved simultaneously in consultancy and audit with the same economic operator within in the past 3 years.

N.B. Irrespective of an auditor not being involved simultaneously in consultancy and audit with the same operator over in the past 3 years, all previous relationships should be assessed on a case-by-case basis and the person may not be assigned to these tasks if the potential still exists for any conflicts of interest.

- Auditors shall not accept anything that may impair their professional judgment, for example gifts from a client.
- Auditors should disclose all material facts known to them that, if not disclosed, may impact the reporting of activities under review – for instance a family member working for the client.
- A financial or business relationship between the CB and economic operator prior to the signing of the CB agreement may also constitute a conflict of interest.



In regards to auditor rotation, the same auditor can only conduct audits (certification and, if applicable, surveillance audits) of the same participating operator for up to three consecutive years, this maximum period of up to 3 consecutive years for undertaking audits of the same company is in line with industry best practice.

The procedure should include at least the minimum information:

- What integrity rules the CB wishes the organisation and its auditors to follow.
- What procedures the CB has in place to ensure that these rules are adhered to and followed.
- Conflict of interest policy for the CB and auditors.
- Procedures in place for auditor rotation.

1. 7. Certification Bodies participating in the EU RED scheme shall cooperate with the EU Commission and the competent authorities of the Member States, including granting access to their premises where requested as well as making available to the Commission and the competent authorities of the Member States all information needed to fulfil their tasks under Directive (EU) 2018/2001. For those purposes, certification bodies may also be required to:
  - (a) provide the information needed by Member States to supervise the operation of certification bodies pursuant to Article 30(9) of Directive (EU) 2018/2001;
  - (b) provide the information required by the Commission to comply with Article 30(10) of Directive (EU) 2018/2001;
  - (c) verify the accuracy of information entered into the Union database or relevant national database pursuant to Article 28(4) of Directive (EU) 2018/2001.

Certification Bodies failing or unwilling to comply with the requirements set out by the EU Commission and Members states in full shall be respectively excluded from participating in and conducting EU RED audits .

Certification bodies shall submit, upon the request of competent authorities, all relevant information necessary to supervise the operation of certification bodies, including the exact date, time and location of audits.

Certification bodies failing or unwilling to comply with the requirements set out in requirement F.1.7 relating to paragraphs 1 to 6 of Article 17 of the IR shall be excluded from participating in and conducting audits under voluntary schemes.

1. 8. Certification Bodies are prohibited from the outsourcing of certification decisions.

1. 9 Whenever a revised regulatory framework is released, on-site audits for both new and existing participating operators under the revised regulatory framework shall be conducted at the next audit.

All audits, including the initial audit of a new scheme participant, shall as a minimum provide reasonable assurance on the effectiveness of the operators internal processes.

## **F2. Accreditation and Oversight**

2. 1. The CB shall undergo and successfully complete the ISO/IEC 17011 based accreditation process against ISO 17065 and be accredited before offering any RSB certification services.

The CB shall hold an accreditation by a national accreditation body that is member of International Accreditation Forum (IAF) or to a competently assigned authority (for example the BLE in Germany for EU RED).

The accreditation by the national accreditation body shall be to one or more of the following scopes:

- EU RED (for EU RED audits);
- ICAO Corsia (for ICAO CORSIA audits);
- to another scope, of technical relevance for the certification of RSB standards. This relevance shall be checked and agreed upon by the RSB secretariat.

*Note 1:* The ISO 17065 accreditation scope includes a variety of potential certification scopes.

*Note 2:* The CB shall present evidence of compliance with the above once per year to both the Oversight Body (OB) and RSB Secretariat, including its validity period and scope.

2. 2. The CB shall comply with any requirement and procedure put in place by the Oversight Body (OB) (including the performance of witness audits) and submit to evaluation and any related activity as determined by the OB.
2. 3. The CB shall acknowledge the right of the AB to suspend or withdraw their accreditation with immediate effect if, in the sole opinion of the AB, the CB is not in compliance with the RSB standards and any condition set by the AB.
2. 4. The CB shall address and correct all non-compliances or major non-compliances identified during the accreditation and oversight processes without delay.

The CBs shall identify the root cause of any non-compliance and inform the AB or OB (as appropriate) about all actions taken to address the non-compliances or major non-compliance over the long term.

2. 5. The CB shall inform the OB without delay about any and all aspects of their operation which may compromise the implementation of, or compliance with, the RSB standards.
2. 6. The CB shall inform the OB and the RSB Secretariat without delay about any and all misuse of the RSB trademarks, the RSB standard, or the RSB certification system that they gain knowledge of.

*Note:* Misuse of the RSB trademarks, the RSB standards, and the RSB certification system includes any non-compliance with the RSB standards, provisions or systems, whether already incurred or likely to occur. This requirement refers to any and all operations whether or not they are engaged with the CB, the RSB Secretariat or any other constituent of the RSB or the RSB certification systems.

2. 7. In case of suspension of its accreditation certificate, the CB:
  2. 7. 1. shall immediately inform the RSB Secretariat and Oversight Body;
  2. 7. 2. must not carry out any new activities related to RSB certification, such as auditing, reviewing of audit reports, issuing of certificates of new RSB operators;

*Please note:* Activities related to surveillance audits or re-certification audits of existing RSB POs are permitted during suspension.

2. 7. 3. shall identify all POs and external third parties affected and notify them of the suspension of its accreditation.
2. 8. In case of withdrawal or termination of the accreditation certificate, the CB:
  2. 8. 1. shall immediately inform the RSB Secretariat and OB;
  2. 8. 2. shall immediately stop using any of the RSB trademarks;
  2. 8. 3. must not carry out any activities related to RSB certification, such as auditing (main audits and surveillance audits), reviewing of audit reports, issuing of certificates;
  2. 8. 4. shall identify all POs and external third parties affected and notify them of the suspension of its accreditation.

### **F3. Agreement with the RSB Secretariat**

3. 1. The CB shall enter into a 'CB Agreement' with the RSB before delivering any auditing or certification activity against RSB standards.

*Note:* the 'CB Agreement' will be provided by the RSB Secretariat and includes, among other items, a declaration of commitment and licensing agreement for the use of RSB trademarks and the accreditation details of the CB is in line with the RSB requirements around accreditation as outlined in section F.2.1.

3. 2. The CB may use the RSB logo and other trademarks in accordance with RSB Procedure on Communication and Claims [RSB-PRO-50-001].

#### **F4. Application and agreement with Participating Operators (PO)**

4. 1. The CB shall obtain all necessary information related to the certification scope, i.e.
  - the product(s) for which the certification is granted;
  - the sites and facilities that the certification is covering;
  - the applicable certification scheme, and
  - the standards and other normative document(s), including their date of publication, to which it is judged that the product(s) comply.
4. 2. The CB shall establish a legally enforceable contract with a PO prior to the beginning of any RSB evaluation and certification.  
The contract shall include:
  4. 2. 1. A description of all the activities and operations to be performed over the course of the RSB evaluation and certification, in particular those requiring disclosure of any confidential information;  
*Note:* CBs may sign a Non-Disclosure Agreement with the PO prior to the beginning of any RSB evaluation and certification.
  4. 2. 2. A clause whereby the PO shall comply with RSB Standards and procedures, as well as any conditions set by the CB for issuing, maintaining, suspending, terminating or withdrawing of RSB certificates;
  4. 2. 3. Relevant provisions ensuring the right of the CB access all operation sites, subsidiaries, branch offices included in the scope of certification and to all documentation and information deemed necessary by the CB including mass balance data for and auditing reports of other voluntary schemes the operator participates in;
  4. 2. 4. A clause whereby the PO shall inform the CB of changes in management circumstances or resource conditions that could materially impact the continued validity of the certification;
  4. 2. 5. A clause whereby the PO shall put a mechanism in place for the participation of observers, where applicable;
  4. 2. 6. A clause whereby the PO shall address and record grievances in line with the RSB standard for POs [RSB-STD-30-001];
  4. 2. 7. The information to be included in the Public Audit Summary to be published upon completion of the certification process (See Section H.3.3);
  4. 2. 8. The right of the CB to suspend or withdraw the PO's certificate with immediate effect if, in the sole opinion of the CB, the PO is not in compliance with the RSB standard or uses its RSB certification in a manner that may damage the good name of the RSB, the AB or the CB;

4. 2. 9. A clause whereby, in case of suspension or withdrawal of RSB certification, the PO shall:
  - immediately cease the use of any RSB trademarks, including on or in relation to any products;
  - identify all customers and suppliers affected, and notify them of the suspension or withdrawal of the RSB certificate in writing within three (3) business days of the suspension or withdrawal, and maintain records of that notification; and
  - take any other required measure;
4. 2. 10. A clause whereby the AB, OB, the RSB Secretariat, or auditors appointed by the AB, OB or the RSB Secretariat are entitled to participate in audits and evaluations of the PO for the purpose of monitoring the CB's conformity with accreditation or oversight requirements, including the AB and OB's right to conduct compliance assessments;
4. 2. 11. A clause whereby the RSB Secretariat, OB and the AB and/or appointed auditors are entitled to access all audit products, which includes audit findings, evidence and reports;
4. 2. 12. A clause whereby the PO, when providing copies of certification documents, shall ensure the documents are copied in their entirety, unless specified otherwise by the RSB standard;
4. 2. 13. Relevant provisions ensuring the right to use information brought to the attention of the certification body to follow up on infringements of the RSB trademarks and intellectual property rights held by RSB;
4. 2. 14. All elements as detailed in H.1.1.and any other aspect the CB deems necessary for the proper conduction of evaluation and certification against the RSB standard;
4. 2. 15. A clause whereby the CB is entitled to schedule extra audits in addition to the regular audit schedule on the cost of the PO to investigate grievances that have been filed related to the breach of RSB standards by the PO;
 

A clause whereby the CB is entitled to verify deliveries received from upstream suppliers and deliveries made to downstream recipients of certified material.
4. 3. The CB shall provide information to the PO about the audit process, including fees for application, initial certification and continuing certification.

#### **F5. Risk management**

5. 1. The CB shall develop, document and implement a risk management approach to minimise risks which could compromise comprehensive, consistent and transparent implementation of the RSB Standards.



The approach includes four (4) main stages: risk identification; risk evaluation; risk management; and risk monitoring, as described below:

5. 1. 1. The CB shall identify relevant risk factors associated with the particular operation. This shall include the identification of potential sources of risk to their operation as a whole and to any part thereof, and to the comprehensive, consistent and transparent implementation of the RSB standards;
5. 1. 2. For each risk factor identified, the CB shall evaluate the potential extent of damage which could result from deficient implementation of the RSB standards;
5. 1. 3. The CB shall develop and keep updated a risk management plan which describes the strategic and operational management activities for each risk factor identified and evaluated;
5. 1. 4. The CB shall monitor implementation of the risk management plan for its effectiveness in minimising the risks to comprehensive, consistent and transparent implementation of the RSB standards and certification systems. The CB shall update and optimise the risk management plan according to the results of the risk monitoring.

#### **F6. Grievance mechanism**

6. 1. The CB shall put in place a grievance mechanism in line with the RSB Grievance Procedure [RSB-PRO-65-001] to address cases of grievance (i.e. complaint, dispute, challenge, conflict) filed by POs or by any third party about any element of RSB evaluations and certifications.

#### **F7. Transferring Participating Operators**

7. 1. The CB shall facilitate the transfer of a PO to another accredited CB.
7. 2. The transfer of a PO shall be approved by the RSB Secretariat.
7. 3. Upon agreement of the transfer by the PO and its new CB, the CB shall transfer copies of the certification documentation, and all other relevant information (incl. pending non-compliances) to:
  - The CB that receives the PO;
  - The OB;
  - The RSB Secretariat.
7. 4. The transfer shall not affect the validity period of existing certificates, evaluation reports, existing non-compliances, and the

initial audit schedules unless otherwise agreed between the PO, its new CB and the RSB Secretariat .

- 7. 5. The CB shall remain responsible and liable for any non-compliance, misuse or misrepresentation by the PO, which occurs or is identified before the contractual agreement between the PO and its new CB is signed.
- 7. 6. Prior to certification, re-certification or lifting the suspension of an operator that was previously suspended under the RSB system or any other sustainability certification system, the certification body shall bring this to the attention of the RSB Secretariat.

## **F8. Documentation and records**

### **F8. 1. General**

- 8. 1. 1. For Global, CORSIA and Japan FIT the CB shall keep records for at least 7 years, to demonstrate that all the requirements in this procedure have been effectively fulfilled;  
For EU RED related material, the CB shall keep records for at least 5 years or longer if required by the relevant national authority.
- 8. 1. 2. The CB shall base their operations related to RSB on documented systems, including but not limited to all operational procedures and associated instructions needed in order to evaluate a PO's conformity with the RSB standard;
- 8. 1. 3. The CB shall make sure all personnel, management and any external third party involved in RSB-related operations and activities are aware of all operational procedures and associated instructions;
- 8. 1. 4. The CB shall provide and keep updated a documented profile of all activities and operations under its control in relation to the implementation of the RSB standard and the RSB certification systems;
- 8. 1. 5. The CB's documented profile shall include at minimum the following information:
  - 8. 1. 5. 1. Description of legal status;
  - 8. 1. 5. 2. Description of governing bodies, including its certification decision entity and other relevant committees;
  - 8. 1. 5. 3. Names, details, descriptions, organisational charts and any other relevant information documenting subsidiaries, branch offices, affiliated entities, external third parties contracted or otherwise engaged, operational structures, authorities, functions, roles and responsibilities, and management systems including

policies, procedures, as well as controlling systems and risk management systems;

8. 1. 5. 4 Description of experience with implementation of social, environmental, economic, and management standards and certification systems, including a list of:

- standards and certification systems currently implemented and the status thereof;
- the accreditation bodies engaged with the CB;

8. 1. 5. 5. Consultants, sub-contractors and other third parties engaged to advise on implementation of RSB standards and RSB certification systems; accreditations withdrawn, suspended or terminated.

8. 1. 6. The CB shall keep all records and documentation accurate, complete and up to date.

Records, documentation and evidence related to POs and personnel for Global, CORSIA and Japan FIT shall be kept for at least 7 years following the end of any contractual relation.,

For EU RED related records, documentation and evidence related to POs and personnel, the CB shall keep records for at least 5 years or longer where it is required by the relevant national authority.

**F8. 2. Confidentiality**

8. 2. 1. All personnel who have access to confidential information shall sign a written confidentiality agreement. Personnel includes, but is not limited to administrative personnel, auditors, technical experts, audit observers, translators, consultants, subcontractors, members of the certification decision entity, peer reviewers, other committee members and management representatives.

**F8. 3. Records of Participating Operators**

The CB shall keep accurate, up-to-date, legible and complete records of every RSB PO to whom they provide certification in relation to the RSB standard, including but not limited to:

8. 3. 1. PO Participant Code;
8. 3. 2. Certification scope;
8. 3. 3. Audit checklists;





- 8. 3. 4. Evaluation reports, including the identification, management and tracking of nonconformities and actions taken to address them over the long term;
- 8. 3. 5. Records of stakeholder consultation conducted during the audit process;
- 8. 3. 6. Decision by the Certification Decision Entity;
- 8. 3. 7. Certification scheme (RSB Global, RSB EU RED, RSB ICAO CORSIA, RSB Japan);
- 8. 3. 8. Certificate status (validity and expiry date, or whether expired/suspended);
- 8. 3. 9. Grievance reports;
- 8. 3. 10. Review of the use of RSB compliance claims and trademarks;
- 8. 3. 11. Audit team;
- 8. 3. 12. Relevant audit evidence including but not limited to documentation related to the chain of custody documentation (i.e. mass balance records), GHG calculation, ESMP, etc.

**F8. 4. Public information**

- 8. 4. 1. The CB shall make publicly available the fact that they are accredited to offer RSB certification services.
- 8. 4. 2. If the CB operates as part of another legal entity or is controlled by another legal entity (e.g. government body or private organisation), they shall make publicly available this fact with sufficient information to clearly explain the relationship between the CB and the other legal entity.
- 8. 4. 3. The CB shall make the following information available to stakeholders upon request, including:
  - 8. 4. 3. 1. Process for evaluating compliance with the RSB standard;
  - 8. 4. 3. 2. Procedure for granting, maintaining, refusing and withdrawing RSB certification;
  - 8. 4. 3. 3. Process for resolution of grievances;
  - 8. 4. 3. 4. Rights and duties of POs, in particular the use of the RSB trademarks and the CB's name, licenses and marks;
  - 8. 4. 3. 5. Personnel and committee members responsible for overall performance of its activities, policy matters, certification decisions and resolution of grievances;
  - 8. 4. 3. 6. Information about the financial resources and costs related to RSB certification services.



## G. Auditor Qualification

### G. 1. Training and qualification requirements for auditors

The CB shall make sure that all auditors taking part in evaluation and certification of PO have the following qualifications in the scope of certification:

1. 1. At least two (2) years higher education diploma or equivalent in a discipline relevant to the scope of certification;
1. 2. English language skills to read, comprehend, interpret, implement, report-writing, and otherwise handle the original documents published by the RSB;
1. 3. A valid certificate issued after the successful completion of an initial auditor training program on RSB standards and the RSB certification system as well as certificates on continuous training updates for new or revised standards;

*Note:* Auditors shall attend training sessions for standards that are relevant for the scope in which they are active in, for example for RSB EU RED audits on residue feedstocks, the most recent training on the *RSB EU RED Standard for the certification of biofuels based on waste and residues* must be attended.

1. 4. Participated successfully in continuous training measures and exchange of experiences for auditors (at least one (1) per year), and continuously meet all qualifications required in this procedure;
1. 5. A sense of observation, fairness, truthfulness, objectivity, integrity, cultural openness, respect and persistence;
1. 6. Gained and demonstrated experience evaluating POs against the RSB standards in the scope of evaluation and certification;
1. 7. Experience in and knowledge of auditing traceability in chain of custodies, such as mass balance systems and data collection and handling;

*Note:* Auditors in training (i.e. who do not meet the requirements listed in this section) may participate in evaluations as an observer, upon approval by the PO.

1. 8. Successful participation in an annual online test organised by the RSB Secretariat.

### G. 2. Additional training and qualification requirements for lead auditors

In addition to requirements for auditors, the CB shall make sure that any lead auditor taking part in the evaluation and certification of POs has the following qualifications relevant to the scope of evaluation:



2. 1. A formal ISO 9001<sup>1</sup>, ISO 14001<sup>2</sup> or OHSAS 18001<sup>3</sup> / ISO 45001 lead auditor certificate achieved through a recognised accredited training course;
2. 2. A three-day ISO 19011<sup>4</sup> training course certificate, including the successful examination provided by a qualified quality management system (QMS), environmental management system (EMS) or occupational health and safety management systems (OHSAS) lead auditor;
2. 3. University level education (or equivalent) in a discipline relevant to the scope of certification;
2. 4. Two (2) years' professional experience in one or more of the following technical areas, either as an auditor or in the relevant industry:
  - Perennial or non-perennial crop production;
  - Silviculture and other forestry activities;
  - Industrial processes, such as manufacture of vegetable or animal oils and fats, refined petroleum products, industrial gases, chemicals and chemical products (including fuels, fibres, etc.), pharmaceuticals, rubber and plastic products; and
  - Wholesale and trade
2. 5. Successfully led at least three (3) evaluations of POs of substantially different size and complexity against the RSB standards in the scope of evaluation and certification, supervised by a qualified lead auditor, one of which should be a main evaluation or re-evaluation;
2. 6. Certification bodies that are in the start-up phase with regards to certification against RSB standards may deviate from clause 2.5. During the start-up phase the following requirement for lead auditors applies: Successfully led at least three (3) evaluations of companies of substantially different size and complexity against product certification systems similar to RSB (e.g. RSPO, FSC, MSC, RA), in the scope of evaluation and certification;

### **G. 3. Additional audit team competence requirements**

The CB shall ensure that audit teams have the following additional competences to perform evaluation, in line with the scope of certification of the PO:

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<sup>1</sup> ISO 9001:2008 - Quality management systems -- Requirements

<sup>2</sup> ISO 14001:2004 Environmental management

<sup>3</sup> Occupational Health and Safety. July. 2007.

<sup>4</sup> ISO 19011: 2011 Guidelines for auditing management systems



3. 1. Knowledge of local context, customs and language, legislations and regulations in the countries of operation;  
Knowledge of requirements for sustainability, traceability, GHG calculation, data collection and handling, including the requirements of regulatory frameworks, i.e. EU RED in the context of RSB EU RED and ICAO CORSIA Implementation Elements<sup>5</sup> in the context of RSB ICAO CORSIA.
3. 2. Wherever the evaluation includes the verification of a GHG calculation, appropriate knowledge, skills and experience in LCA and Greenhouse Gas (GHG) auditing, as well as in data collection and handling:
  3. 2. 1. For the verification of input data: Two (2) years of professional experience in auditing involving GHG calculations (e.g. based on ISO/IEC 14064-3);
  3. 2. 2. For the evaluation whether the methodology used by the PO is in line with the RSB GHG Calculation Methodology (in the case that the calculation is not based on a recognised tool): Academic background in Life Cycle Assessment or specific training in LCA or GHG accounting, following the ISO 14040 Framework.
  3. 2. 3. For the evaluation of EU RED GHG calculations:
    - (a) a minimum of two years' experience in biofuels life-cycle assessment, and specific experience in auditing GHG emission calculations following the EU RED/RED II calculation methodology, is required.
    - (b) verifying soil organic carbon levels for the purpose of applying the emission saving credit for soil carbon accumulation ( $e_{sca}$ ) requires specific technical knowledge (e.g. soil science).
3. 3. For the assessment of natural and non-natural highly-biodiverse grassland under RSB EU RED, the technical assessment of the land shall be conducted by a qualified specialist who is external and independent of the activity being audited and free from conflict of interest, and who may be part of the audit team. The assessment and its result shall be reviewed as part of the audit.
3. 4. For RSB EU RED low ILUC-risk audits, auditors must have the competence to deliver such certification, including in the following:

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<sup>5</sup> <https://www.icao.int/environmental-protection/CORSIA/Pages/CORSIA-Eligible-Fuels.aspx>



- a. baseline level assessment
  - b. additionality assessment, including:
    - i. Financial attractiveness test
    - ii. Non-financial barrier analysis test
  - c. dynamic baseline yield assessment
3. 5. The CB shall include social and/or environmental experts in the team whenever the screening exercise triggers an impact assessment, or the risk assessment shows an environmental or social risk (see Section H.1.3).
3. 6. 1. The CB shall define the required knowledge and competence of the experts based on the scope of the PO and the specific environmental or social issue or risk that had been detected during the risk assessment or screening exercise.

Examples:

<b>Environmental or Social Issue</b>	<b>Required Expertise</b>
<i>Company operates in a region of poverty</i>	Work experience in rural and social development projects in a region of poverty, e.g. employment creation, implementation of business models, improvement of social services or infrastructure.
<i>Soil Impact Assessment needs to be evaluated</i>	Work experience in determining soil types and in the measurement of soil quality, implementation of measures to maintain and improve soil quality.
<i>Highly biodiverse grassland needs to be identified</i>	<ul style="list-style-type: none"> <li>- Expertise in assessing whether grasslands is species rich and assessing whether a grassland maintains the natural species composition and ecological characteristics and processes.</li> <li>- Competence in assessing whether harvesting of the raw</li> </ul>



material is necessary to preserve the highly biodiverse grassland status.

- Competence in assessing whether management practices do not present a risk of causing biodiversity decline of the grassland.

Please Note: The additional audit team competencies may be covered by experts who do not fulfil the requirements for auditors.

#### **G. 4. Requirements for knowledge management and calibration**

4. 1. The CB shall ensure that the personnel working for the RSB audit programme receive adequate training to maintain a level of knowledge that ensures the correct implementation of RSB standards.
4. 2. In order to ensure an adequate level of continuous training, the CB may work with the RSB Secretariat or external training providers that are recognised by the RSB Secretariat.
4. 3. It is the responsibility of the CB to ensure that guidance or information on updated RSB standards, procedures or guidance provided by the RSB Secretariat, is disseminated to the CB's personnel.
4. 4. The CB shall organise an annual exchange of experience for their RSB auditors and lead auditors.

## **H. Evaluation and Certification of Participating Operators**

### **H1. Planning the Audit**

This section describes the different aspects of the evaluation/certification the CB shall verify or put in place before the beginning of every audit.

#### **H1. 1. Determining the certificate type, certification scope and lead auditor**

1. 1. 1. The CB shall determine the **certification scheme** based on the certification scope submitted by the PO as follows:
  1. 1. 1. 1. *Global RSB certification* includes RSB Principles & Criteria [RSB-STD-01-001] and other standards and procedures (see Annex). It is valid for biofuels/advanced fuels, and other bio-products/advanced products worldwide, but cannot be used for biofuels counted



- towards the targets established in the EU Renewable Energy Directive (2018/2001/EU);
1. 1. 1. 2. *RSB EU RED certification* includes standards and procedures as defined in the annex. It is valid for biomass / biofuels / bioliquids / biomass fuels / renewable liquid and gaseous transport fuels of non-biological origin and recycled carbon fuels counted towards the targets established in the EU Renewable Energy Directive (2018/2001/EU);
  1. 1. 1. 3. *RSB ICAO CORSIA certification* includes standards and procedures as defined in the annex. It is valid for sustainable aviation fuel in the context of ICAO CORSIA.
  1. 1. 1. 4. *RSB Japan certification* includes standards and procedures as defined in the annex. It is valid for biomass in the Japanese market.
1. 1. 2. The CB shall determine the certification scope based on the application submitted by the PO by identifying:
- the product(s) for which the certification is granted;
  - the sites and facilities that the certification is covering;
  - the applicable certification scheme (see above); and
  - the standards and other normative document(s), including their date of publication, to which it is judged that the product(s) (See Annex).
- Please note: in case of smallholder group certification, the CB shall confirm if the conditions for group certification are fulfilled as per the RSB Standard for Certification of Smallholder Groups [RSB-STD-03-002].
- For any certification scope including multiple operators and/or multiple sites, the CB shall confirm the conditions and information required in section F of the RSB Procedure for Participating Operators [RSB-PRO-30-001]
1. 1. 3. The CB shall implement and maintain a documented procedure that:
    1. 1. 3. 1. identifies which of the following technical areas need to be covered for the certification scope:
      - TA 1: Perennial or non-perennial crop production;



- TA 2: Silviculture and other forestry activities;
- TA 3: Industrial processes, such as manufacture of vegetable or animal oils and fats, refined petroleum products, industrial gases, chemicals and chemical products (including fuels, fibres, etc.), pharmaceuticals, rubber and plastic products; and
- TA 4: Wholesale and trade.

and

1. 1. 3. 2. ensures that
  - the lead auditor fulfils the requirements as described in sections G.1 and G.2;
  - the audit team covers technical areas as identified; and
  - the audit team fulfils all requires as described in section G.
1. 1. 4. For additional technical areas (for example manufacture of textiles or footwear; electricity, gas and steam production) not listed in the above, that require additional distinct technical expertise, the CB shall ensure that experts that cover those technical areas are part of the audit team.

## **H1. 2. Verification of Participating Operator’s application**

The CB shall make sure the application submitted by the PO requesting evaluation includes the following:

1. 2. 1. A valid ‘Participating Operator Agreement’ with the RSB Secretariat (or a confirmation that a Participating Operator Agreement is in place) and a valid RSB Participant Code;
1. 2. 2. A valid contractual agreement with the CB;  
*Note:* CBs are responsible for making sure the PO fulfils the requirements included in the agreement.
1. 2. 3. Documented profile; See Section 1.2 of the RSB standard for Participating Operators [RSB-STD-30-001];
1. 2. 4. Certification scope; See Section 1.3 of the RSB standard for Participating Operators [RSB-STD-30-001];
1. 2. 5. Complete and up-to-date self-risk assessment (i.e. no older than 3 months);  
*Note:* for the first audit, POs are automatically attributed a ‘medium’ risk class. The actual risk class can only be





determined upon verification by the audit team during the first evaluation.

1. 2. 6. Complete and up-to-date self-evaluation (i.e. no older than 3 months);
1. 2. 7. Where relevant, complete and up-to-date pre-audit tools (includes a Greenhouse Gas calculation, screening tool and environmental and social management plan (ESMP)).

Where applying for EU RED certification,

- whether the PO or its legal predecessor are currently participating in another EU RED voluntary scheme or have participated in another voluntary scheme in the last 5 years;
- all relevant information, including the mass balance data and the auditing reports and, where applicable, any decisions to suspend or withdraw their certificates in the last 5 years;
- whether the PO or their legal predecessor failed an initial EU RED audit under another voluntary scheme;
- whether the PO or its legal predecessor are currently suspended under another EU RED voluntary scheme;

### **H1. 3. Audit team**

1. 3. 1. The CB shall ensure that every member of the audit team for the evaluation of PO fulfils the requirements described in section G.1 of this document.
  1. 3. 2. The audit team shall include:
    1. 3. 2. 1. One (1) lead auditor;
    1. 3. 2. 2. Knowledge as described in G.3;
    1. 3. 2. 3. Translator, if neither the lead auditor nor the auditor speaks the local language fluently;
    1. 3. 2. 4. Social expert, if required (see H.1.3.3);
    1. 3. 2. 5. Environmental expert, if required (see H.1.3.4).
- Note:* Requirements H.1.3.2.1 to H.1.3.2.5 above can be combined – i.e. the lead auditor can also have knowledge of the local context and speak the local language fluently.
1. 3. 3. The CB shall include a social expert in the audit team in any of the following situations:



- 1. 3. 3. 1. If the PO answered “Yes” to socio-economic questions (Sections A, B and D) in the self-risk questionnaire (See RSB-STD-60-001 Annex I); and/or
- 1. 3. 3. 2. If any impact assessment related to social aspects was triggered by the PO through the screening exercise ([RSB-GUI-01-002-01] – available online at [www.rsb.org](http://www.rsb.org)); and/or
- 1. 3. 3. 3. At its discretion, based on due diligence.
- 1. 3. 4. The CB shall include an environmental expert in the audit team in any of the following situations:
  - 1. 3. 4. 1. If the PO answered “Yes” to environmental questions (Section C) in the risk questionnaire (See [RSB-STD-60-001] Annex I); and/or
  - 1. 3. 4. 2. If any impact assessment related to environmental aspects was triggered by the PO through the screening exercise ([RSB-GUI-01-002-01] – available online at [www.rsb.org](http://www.rsb.org)) (Steps 4.1, 4.2, 5.1 and 5.2); and/or
  - 1. 3. 4. 3. At its discretion, based on due diligence.
- 1. 3. 5. The composition of the audit team shall be communicated to the PO ahead of the beginning of the audit process.
- 1. 3. 6. The PO shall be given the possibility to object to the composition of the audit team. In case the audit team composition cannot be modified, the lead auditor shall provide the PO with all required information to understand the audit team composition. Any sustained objection from the PO shall be dealt with through the RSB Grievance Procedure [RSB-PRO-65-001].

**H1. 4. Audit schedule**

- 1. 4. 1. The CB shall determine the frequency and schedule of audits based on the risk class of the PO, following the table below:

	<b>Low Risk Class</b>	<b>Medium Risk Class</b>	<b>High Risk Class</b>
<b>Certificate Validity</b> (pending successful surveillance audits)	5 years	3 years	2 years



<b>Main Audit</b>	Every 5 years	Every 3 years	Every 2 years
<b>Surveillance Audit</b>	Annual	Annual	Annual

For EU RED certified operators who are trading or processing waste or residues or material derived from waste or residues, an additional surveillance audit shall be conducted within 6 months of the issuance of the first certificate.

For EU RED certified first collectors and traders that deal with both waste and residues **and** with virgin materials (e.g. vegetable oils), an additional surveillance audit shall be conducted three months after the first certification audit (covering the first mass balance period).

For EU RED the frequency of surveillance audits can be increased on the basis of the level of overall risk related to the profile of the economic operator, the supply chain (e.g. for economic operators that handle Annex IX materials) and the results of previous audits – this increase in frequency is at the discretion of the Lead Auditor.

The audit may be conducted remotely if the conditions as per clause 1.5.2. are fulfilled.

*Please note:* This requirement is only applicable for first RSB EU RED certifications, i.e. whenever a PO is certified for the first time under RSB EU RED.

For all operators, the first regular annual surveillance audit shall take place within 12 months of the issuance of the certificate, the following surveillance audit shall take place within 12 months of the previous surveillance audit.

1. 4. 2. The CB shall review and update the audit schedule with every update of the PO's self-risk assessment.
1. 4. 3. In addition to the agreed schedule, the lead auditor may organise extraordinary audits as part of the surveillance process, for example if a grievance process is initiated.
1. 4. 4. The dates of the audit shall be agreed upon in advance with the PO. The audit schedule shall be communicated in advance of the audit (at least 30 days) to the Oversight Body and the RSB Secretariat.

**H1. 5. Audit plan**

1. 5. 1. The lead auditor shall prepare the audit plan for the main and surveillance audits according to the table below, allowing adequate time for evaluation of all requirements.



*Please note:* Specific requirements for each operator type are defined in the succeeding sections. RSB does not allow audits to be replaced by any type of self-declaration from operators.

	RSB Global	RSB EU RED / ICAO CORSIA	RSB Japan
<b>Central Management</b>	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> Remote with conditions
<b>Processing (chemical, mechanical, physical)</b>	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> Remote with conditions
<b>Biomass production</b>	<u>Type:</u> Risk-based sampling <u>Main:</u> On site <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Risk-based sampling <u>Main:</u> On site <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> Risk-based sampling, remote with conditions
<b>First collectors</b>	<u>Type:</u> Risk-based sampling <u>Main:</u> Remote with conditions <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> On site	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> On site
<b>Points of origin</b>	<u>Type:</u> Risk-based sampling <u>Main:</u> Remote with conditions <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Risk-based sampling <u>Main:</u> On site <sup>6</sup> <u>Surveillance:</u> On site <sup>7</sup>	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> Risk-based sampling, On site
<b>Other sites crop-based supply chains (storage, offices, aggregators etc)</b>	<u>Type:</u> Risk-based sampling <u>Main:</u> Remote with conditions <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Risk-based sampling <u>Main:</u> Remote with conditions <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Risk-based sampling <u>Main:</u> Remote with conditions <u>Surveillance:</u> Remote with conditions

<sup>6</sup> See specifics for RSB ICAO CORSIA in 1.5.5.1

<sup>7</sup> See specifics for RSB ICAO CORSIA in 1.5.5.1



<b>Other sites waste-based supply chains (storage, offices, aggregators etc)</b>	<u>Type:</u> Risk-based sampling <u>Main:</u> Remote with conditions <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Risk-based sampling <u>Main:</u> On site <u>Surveillance:</u> On site	<u>Type:</u> Risk-based sampling <u>Main:</u> On site <u>Surveillance:</u> On site
<b>Independent Downstream Traders</b>	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> Remote with conditions	<u>Type:</u> Individual audit <u>Main:</u> On site <u>Surveillance:</u> Remote with conditions

1. 5. 2. **Central management of the PO, Independent Downstream Traders and processing facilities:** For main audits, the office and management systems of the PO shall be audited individually on site.

Based on a risk assessment the CB shall decide whether the surveillance audit is conducted as an on-site audit or desk-based. Desk-based surveillance audits may only be allowed if:

1. 5. 2. 1. the risk class of the operator is 'low risk' (following the RSB Procedure or Risk Management [RSB-PRO-60-001]);
1. 5. 2. 2. the operator's data gathering and processing systems for the implementation of the ESMP, traceability systems and Greenhouse Gas calculations are reliable;
1. 5. 2. 3. the Certification Body does not deem it necessary to verify on site if corrective actions to close non-conformities were properly implemented;
1. 5. 2. 4. the following documents are available:
  - Updated self-risk assessment and self-evaluation;
  - Updated scope of certification (e.g. sites, products, processes, feedstocks);
  - Evidence of corrective actions implemented (if applicable);
  - Records of the ongoing implementation of the ESMP (for example: monitoring of water quality);
  - Any changes in the operator's system to implement the RSB Standard (if applicable);
  - Records of the operator's training system;

- Records of the operator’s complaint management system;
- Contracts with all operators within the scope of certification;
- Records of the applied chain of custody system;
- Quarterly balance of incoming and outgoing material (for all storage sites in the scope of certification);
- Contractual agreements, delivery notes, sustainability information and invoices for all purchases and sales of certified material; and
- GHG calculation, including a list of input data and a description how they are collected, emission factors.

1. 5. 3. **Level of biomass production (farm level):** A representative sample of farms where RSB-compliant biomass is produced as identified in the certification scope of the PO (See Section 1.3 in [RSB-STD-30-001]), which is sufficient in extent to allow the CB to determine compliance with the RSB standards shall be audited.

For RSB EU RED audits, group auditing of biomass producers shall be allowed only:

- for compliance with the scheme's land-related criteria, where the areas concerned are in proximity and have similar characteristics, such as climatic or soil conditions.
- for the purpose of calculating GHG savings, where the units have similar production systems and types of crops.

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

Please note: audits of the group manager shall always be conducted on-site.

For main audits the assessment shall be conducted on site:

Risk Class	Formula
Low and Medium	Square root (nb of farms)
High	Square root (nb of farms)/0.5

The CB shall base the farm sample partly on random selection (at least 25% of the sample size shall be randomly selected), partly on a risk-based selection (e.g. farms in the vicinity of a protected area, farms in areas with water scarcity issues, farmers using soils with a high risk of soil erosion) and partly based on a size-related selection.

When assessing compliance with sustainability criteria, the CB shall apply the sampling approach only for farms that are near each other and have similar characteristics (e.g. climate region, soil type). Otherwise, a stratified sampling shall be applied.

For the purpose of assessing the accuracy of the GHG calculation, the CB shall apply the sampling approach only if the units have similar production systems (e.g. tillage management, fertiliser input) and products (i.e. crop or biomass types).

Based on a risk assessment the CB shall decide whether the surveillance audit is conducted as an on-site audit or desk-based. Desk-based surveillance audits may only be allowed if:

- |    |    |    |    |   |
|----|----|----|----|---|
| 1. | 5. | 3. | 1. | the risk class of the PO is “low risk” (following the RSB Procedure for Risk Management [RSB-PRO-60-001]);  |
| 1. | 5. | 3. | 2. | the PO's data gathering and processing systems for the implementation of the ESMP, traceability systems and Greenhouse Gas calculations are reliable;   |
| 1. | 5. | 3. | 3. | the Certification Body does not deem it necessary to verify on site if corrective actions to close non-conformities were properly implemented;  |
| 1. | 5. | 3. | 4. | the following documents are available: <ul style="list-style-type: none"> <li>• Records of the ongoing implementation of the ESMP (for example: monitoring of water quality);</li> <li>• Documents identifying the land the raw material was obtained from (field list including size, use, yields, maps and geo coordinates for each field);</li> <li>• Records of the status of this land from the year of the cultivation until 01.01.2008 (e.g. satellite images);</li> <li>• Farmers in an EU member state: Records that show compliance with direct support schemes;</li> <li>• Contracts for all sales of certified material;</li> <li>• Records of outgoing material; and</li> <li>• GHG calculation, including a list of input data and a description of how they are collected and emission factors.</li> </ul> |

1. 5. 3. 5. For RSB EU RED audits that include verification of low ILUC compliance, the implementation of the low ILUC management plan shall be subject to annual audits to verify that the content of the management plan is implemented correctly and that the quantities of additionally produced and claimed biomass for the purposes of low ILUC certification, against the dynamic yield baseline, are correct.

1. 5. 4. **First collectors**

1. 5. 4. 1. **Auditing first collectors under RSB EU RED or RSB CORSIA**

First collectors in the scope of certification with own trading activities shall be audited individually. Main and surveillance audits shall be conducted on site.

For EU RED, first collectors shall submit a list of all points of origin that have signed a self-declaration and their indicative (monthly or annual) volume of waste or residue that they can supply to the auditor prior to the audit of the First Collector.

Evidence or documents for all individual deliveries shall be available at the collection point and verified by the auditor, including waste disposal agreement, delivery slips and self-declarations.

Where a collection point has multiple storage sites, the auditor shall audit the mass balance of every storage site.

The responsibilities of the First Collector:

- Set up a procedure to register new group members (PoO and Farms).
- Ensure that all group members understand the RSB requirements and processes.
- Maintain an up-to-date register of members
- Exclude members in the case of non-compliance.
- Inform the group members about relevant changes to requirements.

Please note: audits of the group manager (First collector) shall always be conducted on-site.

1. 5. 4. 2. **Auditing first collectors under RSB Global**

A representative sample of first collectors and aggregators in the scope of certification delivering more than 10 metric tons per month (on average) with own trading activities shall be audited.



Main and surveillance audits may be desk-based if the following documents are available:

- Documentation (e.g. procedures) of the individual mass balance systems;
- List of suppliers;
- Quarterly balance of incoming and outgoing material including records; and
- Supporting evidence back to the origin of the material, e.g. evidence of collection from specific restaurants including the name of the specific feedstock (first collectors only).

The sample size shall be determined risk-based as follows:

Risk Class	Formula
Low and Medium	Square root (nb of collectors)
High	Square root (nb of collectors)/0.5

1. 5. 5. **Points of origin**

Auditors shall verify the location of points of origin delivering less than 10 metric tons per month on a sample basis (desk-based audit).

For EU RED and CORSIA certifications the auditor shall verify the location of all points of origin - this can be conducted remotely unless there is doubt concerning the existence of the point of origin, or if there are reasonable doubts about the nature of the declared waste and residues.

In the case of any inconsistencies or doubts about the existence of a point of origin, the auditor shall schedule an additional audit for this point of origin.

Audits of points of origin delivering less than 10 mt per month (less than 5 metric ton per month under RSB EU RED) may be conducted remotely for all RSB schemes, if the provisions in 1.5.5.2 are fulfilled

A representative sample of points of origin (e.g. restaurants) delivering **more than 5 metric ton** per month (on average) shall be audited in order to check the plausibility of the mass balance records and the conformity with the requirements of **RSB EU RED** Standard for the certification of advanced fuels based on waste and residues [RSB-STD-11-001-01-010] for audits against **RSB EU RED**.

A representative sample of points of origin delivering **more than 10 metric tons** per month (on average) shall be audited in order to check plausibility of the mass balance records and the conformity with the requirements of the RSB Standard for Advanced Fuels [RSB-STD-01-010] for audits against **RSB Global**.

The sample size shall be determined based on risk as follows:

<b>Risk Class</b>	<b>Formula</b>
Low and Medium	Square root (nb of points of origin)
High	Square root (nb of points of origin)/0.5

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

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

1. 5. 5. 1. **Auditing points of origin under RSB EU RED or RSB ICAO CORSIA**

- Main and surveillance audits against RSB EU RED shall be on site, this applies to both the sample sites of the PoO and also the Group Manager.
- For points of origin generating material that meets the definition for by-products under RSB-STD-12-001 (RSB Standard for ICAO CORSIA), main and surveillance audits against RSB ICAO CORSIA shall be on-site.
- For points of origin generating waste or residue feedstock, main and surveillance audits against RSB ICAO CORSIA may be desk-based if the conditions under clause 1.5.5.2 are fulfilled.
- For points of origin generating agricultural harvesting residues (i.e. farms) under EU RED, all sites in the scope of certification must be verified for compliance with soil management criteria (i.e. RSB Principle 8). Self-declarations by individual PoOs, if applied, must provide relevant information on how compliance is met by individual farms (e.g. list soil management practices applied on farm).

1. 5. 5. 2. **Auditing points of origin under RSB Global**

Main and surveillance audits against RSB Global may be conducted desk-based if the following documents are available:

- Identification of group manager, who must demonstrate the internal management system;
- Description and operating figures (e.g. throughput, output of main product(s), by-product(s) and waste/residues) of the process/operation where the waste or residue is derived from;
- Quarterly balance of incoming and outgoing material including records;
- In the case of agricultural, aquaculture, fisheries and forestry residues:
  - Documents identifying the land the raw material was obtained from;
  - Records of the status of this land from the year of the cultivation until 01.01.2008; and
- Farmers in an EU member state: Records that show compliance with direct support schemes.

**Please note: Self-declarations from Participating Operators shall not be considered to be sufficient evidence to allow a remote audit.**

1. 5. 6. Collectors, aggregators and points of origin supplying less than 10 metric tons per month (less than 5 metric ton per month under RSB EU RED) may be audited by the certification body if there is any indication of non-conformities.

1. 5. 7. A representative sample of other sites listed in the scope of certification (e.g. offices, storage sites, aggregators, operators collecting on behalf of the first collector, etc.) which is sufficient in extent to allow the CB to determine compliance with the RSB standards shall be audited.

The representative sample shall be at minimum equivalent to the square root of the total number of all units identified in the certification scope of the PO:

Risk Class	Formula
Low and Medium	Square root (nb of points of origin)
High	Square root (nb of points of origin)/0.5

If the following documents are available, the audit may take place desk-based:

- Documentation (e.g. procedures) of the sites' mass balance systems;
- List of deliveries; and
- Quarterly balance of incoming and outgoing material including records (e.g. weighbridge documents).

1. 5. 8. Based on the risk assessment, a representative sample of input data for the **Greenhouse Gas calculation** to ensure the required level of assurance.

1. 5. 9. Based on the risk assessment, a representative sample of **RSB compliance claims** made by the PO to ensure the required level of assurance.

1. 5. 10. The lead auditor may increase the number of units, farms and/or compliance claims included in the evaluation and select the sample based on the results of the self-risk assessment, the screening exercise or any due diligence.

*Note:* The RSB Secretariat may define specific provisions for the certification of smallholders. Please see the RSB Principles & Criteria for Smallholder Groups (RSB-STD-03-002) for further information.

1. 5. 11. The audit team shall assess data and/or information of other standards that the PO is audited against whenever they are relevant for the RSB certification (e.g. mass balance data of batches sold with compliance claims other than the RSB).

## **H1. 6. Stakeholder consultation**

Whenever the audit includes an evaluation against the RSB Principles & Criteria (see Annex), the CB shall ensure that the audit team conducts a stakeholder consultation for all main audits.

1. 6. 1. The lead auditor shall conduct a stakeholder consultation appropriate to the certification scope, risk class and screening results.

1. 6. 2. The lead auditor shall identify key stakeholders who can provide relevant information in regard to the PO's compliance with the environmental, legal, social and economic requirements of the RSB standard.

This shall include stakeholders who are internal (e.g. personnel, contractors, etc.) as well as external (e.g. communities, etc.) to the operation of the PO.

1. 6. 3. The lead auditor shall make sure that:

1. 6. 3. 1. A range of representative stakeholders is consulted appropriate to the scale, intensity, complexity and impacts of



- the operation evaluated;
1. 6. 3. 2. Stakeholders have the opportunity to present their comments to the auditor(s) in local language;
  1. 6. 3. 3. Stakeholders have the opportunity to present their comments to the auditor(s) under terms of confidentiality;
  1. 6. 3. 4. Identities of stakeholders requesting confidentiality are documented in formal records of the CB but shall not be included in any documentation which is disclosed publicly to the PO and/or to any other external third-party involved in evaluation. The CB shall ensure that the identity, privacy and personal integrity of stakeholders requesting confidentiality is protected. The members of the audit team shall not be required to investigate or consider comments by stakeholders who refuse to identify themselves;
  1. 6. 3. 5. Stakeholder consultation shall be designed to solicit direct, factual observations with regard to compliance of the PO with the RSB standards;
  1. 6. 3. 6. Information and opinions given by consulted stakeholders are investigated, evaluated and verified objectively and meaningfully, and affect the certification decision only in so far as they provide evidence of compliance or non-compliance with the applicable requirements of the RSB standards.
  1. 6. 4. Any stakeholders identified by the lead auditor shall be notified four (4) weeks prior to the scheduled audit, with details about the schedule and the upcoming evaluation. The notification period may be reduced to two (2) weeks if the PO (including all entities within the scope of certification) is located in an OECD (Organisation for Economic Co-operation and Development) member country.<sup>8</sup>
  1. 6. 5. This notification shall include information on the applicable RSB standards, the RSB certification systems, the evaluation process, and the fact that the audit team is seeking comment on the social, environmental and economic impacts of the operation of the PO to determine their compliance with the RSB standard.

## **H2. Conducting the audit**

### **H2. 1. General requirements**

2. 1. 1. The lead auditor shall ensure that the evaluation is conducted according to the conditions described in Section H.1 of this procedure (scope, certificate type, schedule, extent, etc.).

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<sup>8</sup> <http://www.oecd.org/about/membersandpartners/>



2. 1. 2. The lead auditor shall use any and all effort necessary to evaluate compliance or non-compliance of the operation identified in the certification scope of the PO with the RSB standard.
2. 1. 3. The evaluation by the audit team shall include (but is not limited to) visual inspections, reviews of available documents, and interviews with personnel, other professionals and stakeholders involved in or affected by the operation.
2. 1. 4. The audit team shall pay particular attention to ‘critical control points’, or aspects of the operation where or in which product is processed, converted or otherwise transformed into new product. For example, the audit team shall verify conversion ratios and other aspects that could influence the relationship between product entering and new product leaving the particular internal processing step.
2. 1. 5. The lead auditor appointed shall ensure that each auditor and expert collect their respective evidence and report their respective observations independently. The lead auditor appointed shall integrate and consolidate the observations and evidence from the auditors and experts involved in the audit team.
2. 1. 6. In case of disagreement between the lead auditor appointed and other members of the audit team, the opinion of the lead auditor shall prevail, and the lead auditor shall include the observations, evidence and opinions of the other members of the audit team in the documentation submitted for review.
2. 1. 7. The lead auditor may submit requests for clarification or interpretation of any part of the RSB standard to the RSB Secretariat. *See the RSB Procedure for Development and Modification of Guidance [RSB-PRO-15-001].*
2. 1. 8. The lead auditor shall submit a draft audit plan together with the applicable audit checklist to the PO at least 2 weeks ahead of the audit.

## **H2. 2. Evaluation of the Participating Operator**

For the evaluation of the operation identified in the certification scope of the PO, the lead auditor shall include at minimum the following steps:

2. 2. 1. Conduct a risk assessment of the PO according to the RSB standard for Risk Management [RSB-STD-60-001];
2. 2. 2. Identify and document any and all deviations of the risk assessment from the self-risk assessment submitted by the PO;
2. 2. 3. If the risk class calculated by the lead auditor is different from the risk class submitted by the PO, the result of the risk assessment carried out by the lead auditor shall prevail;
2. 2. 4. The lead auditor shall include a detailed assessment of all the questions in the questionnaire for Self-Risk Assessment (Annex I, [RSB-STD-60-001]) where the answer deviated from the self-risk

assessment submitted by the PO;

2. 2. 5. Conduct the evaluation of the units (operation sites, subsidiaries, branch offices supply chain structures) where RSB-compliant products are produced, processed, acquired, handled or forwarded as defined in the certification scope, against all applicable requirements of the RSB standard.
2. 2. 5. 1. The audit team shall use the applicable RSB auditor checklist to conduct the evaluation.
2. 2. 5. 2. The audit team shall systematically present evaluation findings demonstrating compliance or non-compliance to each requirement of all applicable RSB standards and procedures.
2. 2. 6. The lead auditor shall verify an individual Greenhouse Gas Calculation submitted by the PO, including the verification if:
  2. 2. 6. 1. the GHG calculation methodology has been applied correctly<sup>9</sup>;
  2. 2. 6. 2. all relevant emission sources have been taken into account;
  2. 2. 6. 3. adequate emission factors were used. For RSB EU RED assessments, the emission factors as publicised on the website of the EU commission or from the Ecoinvent database shall be used<sup>10</sup>;
  2. 2. 6. 4. meters and other measurement instruments, data-gathering and processing tools are adequate;
  2. 2. 6. 5. most recent values were used for emission factors and activity data.
  2. 2. 6. 6. In the case of gas losses and liquefaction, a technical expert shall verify if the calculated actual GHG value is plausible.
2. 2. 7. For RSB EU RED assessments, the lead auditor shall compare the results of the GHG calculation with the typical Greenhouse Gas emissions as stated in Annex V and Annex VI of the Renewable Energy Directive (Directive 2018/2001/EU). Whenever those emissions deviate significantly from typical values (i.e. greater than 10%), or calculated actual values of emissions savings are abnormally high (greater than 30% deviation from default values), the lead auditor shall investigate reasons for the deviation, immediately inform the RSB Secretariat, and explain in the audit report an explanation for the deviation.
2. 2. 8. Whenever default GHG values are used (such as default values under the EU RED or default core LCA and LUC values under ICAO CORSIA), the lead auditor shall verify that the default values meet

<sup>9</sup> *GHG calculation methodology* refers to the methodology that applies for the scope of certification, i.e. for RSB EU RED, the methodology outlined in the EU Market Access Standard (RSB-STD-11-001), for RSB ICAO CORSIA, the methodology outlined in the CORISA Market Access Standard and for RSB GLOBAL, the methodology outlined in the RSB GHG Calculation Methodology (RSB-TSD-01-003-01)

<sup>10</sup> <https://ec.europa.eu/energy/sites/ener/files/documents/Standard%20values%20v.1.0.xlsx>

the specifications as described in the RSB Standard for EU market access (for EU RED default values) and in RSB ICAO CORSIA (for CORSIA default core LCA and ILUC values).

2. 2. 9. The lead auditor shall verify RSB claims, traceability information and chain of custody systems of the operators included in the scope of certification, by activities including at least:

2. 2. 9. 1. Verification that the chain of custody system is in line with the applicable RSB Procedure for Traceability (as defined in the annex: [RSB-PRO-20-001] or [RSB-PRO-11-001-20-001]).

During the initial certification audit, the auditor shall check the existence and set-up of the chain of custody system (e.g. mass balance system).

For annual surveillance audits, the auditor shall check in addition, at least the following:

- List of all sites that are under the scope of certification. Each site shall have its own mass balance records;
- List of all inputs per site, including description of materials and details of suppliers;
- List of all outputs per site, including description of materials and details of all customers;
- Conversion factors applied in particular in the case of processing waste or residues to ensure that the process is not modified to produce more waste or residue material;
- Any discrepancies between book keeping system and inputs, outputs and balances;
- Equivalence of the sustainability data and the physical stock at the end of the mass balance period;
- Mass balance timeframe, which should be transparent, documented and consistent, and an appropriate period of time;
- A sample of the calculations (inputs, outputs, conversion factors, and any balances carried forward). All data should be checked against the book-keeping system;
- Inputs and outputs are accompanied, where relevant, by a set of sustainability characteristics which have been allocated appropriately;
- Verification that mass balances records contain information on both the inputs and the outputs of sustainable and unsustainable material (including where relevant fossil materials) handled by sites.

2. 2. 9. 2. For Points of Origin, the verification





- of produced material volumes considering operating figures such as input volumes, output volumes and conversion rates;
- of traded material volumes as recorded by the first collector by assessing the records of outgoing material at the point of origin
- that the process was not modified to produce more waste or residue material by assessing changes to the conversion factor over time.

Below see the assessment steps that should be used in order to verify that a feedstock is indeed a waste or residue under EU RED:

- a) Was the material produced deliberately?  
The material shall be considered deliberately produced if the production process was modified in order to produce the material. For example, if the production process was modified to increase the amount of the material or to change the technical specifications, the material shall be regarded as deliberately produced. Materials that are produced deliberately shall be considered a product or co-product.
- b) Is the use of the material certain?  
The use of the material may be considered as not certain:
- if there is no commonly known use for specific purposes (other than incineration); or
  - if the material is not useable and does not meet the technical specifications; or
  - if there are no existing contracts in place, and no established market and market conditions exist; or
  - if the economic benefit for the point of origin is insignificant (i.e. it has an economic value ratio of  $\leq 5\%$  with respect to the primary product(s), co-products and other by-products generated from the same production process).
- c) Is the material ready for use without further processing (other than normal processing as an integral part of the production process)?  
If an additional recovery process is required before further use, the material shall be considered as a waste. A material shall be considered as a co-product if the further use is certain without prior processing other than



mechanical treatment such as filtration, washing or drying.

- d) Is the material produced as an integral part of the production process?  
If the material is made ready for a further use as an integral part of the continuing process of a production, it shall be classified as a co-product.

- e) Is the intended use of the material lawful?

The material is considered to be lawful if it does meet the technical specifications that would be required for it to be useable (for example relevant product, environmental or health protection requirements).

2. 2. 9. 3. For biomass producers, the verification that the biomass declared as sustainable can be clearly assigned to the cropland and the amount is consistent with the size of the cropland and the yield.

2. 2. 9. 4. For industrial operators, traders, first collectors, a verification that the data recorded in the chain of custody system (for all sites covered by the scope of certification) is complete and accurate, including a verification that:

- incoming material has been recorded correctly by comparing a sample of incoming product information records (for example delivery notes) with the information recorded in the chain of custody system;
- outgoing material is declared correctly by reviewing a sample of outgoing product information records (for example delivery notes);
- incoming and outgoing material is consistent with information specified in contracts regarding volumes, and sustainability information;
- conversion factors have been determined correctly by auditing process input and output data in the process control system on site;
- the chain of custody data provided to the auditor is complete by comparing the data provided with purchasing and sales data as registered in the accounting system of the operator;
- the mass balance timeframe is transparent, documented, consistent and in line with the requirements of the applicable RSB Procedure for Traceability;



- For audits against RSB-PRO-11-001-20-001, the sustainability data carried forward shall be equivalent to the physical stock, i.e. whenever the operator carries forward a credit to the next balancing period, the same amount shall be available physically.
  - Where different sources of (bio)methane are processed into another fuel (e.g. biomethanol), evidence shall be checked to ensure an appropriate mass balance of bioenergy content claims that enter and leave the process. For example, if biomethane is sourced via a direct connection to a biomethane plant, it must be checked that the capacity coming from the plant is consistent with the claim made by the biomethanol producer and that the biomethane raw material is not also claimed by another PO. In case of multiple inputs of methane, the renewable energy content of the resulting output (e.g. biomethanol) could be subject to testing in accordance with the verification methods described in the EU RED Delegated Act on co-processing.
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- 2      2.    10.    For First Collectors, auditors shall check deliveries of sustainable material to downstream recipients by verifying the copies of the sustainability declaration issued by the collecting point to recipients of those deliveries, based on a random and risk-based sample line with H.1.5.7.
- 2      2.    11.    For audits of EU RED Participating Operators, auditors shall verify the accuracy of information entered into the Union database or relevant national database.
- Auditors shall verify that the entries in the Union Database of the PO correspond with the figures that are part of the PO's book keeping and net mass balance data or other encoded information on their entities or sites. Any deviations between data that has been registered in the Union Database and the respective data from the PO's documentation shall be immediately flagged in the audit report and to the RSB Secretariat. Such discrepancies can lead to major non-conformities identified in the audit report and trigger a suspension of the certificate of the PO.
2.      2.    12.    For audits of EU RED Participating Operators, CBs shall not issue certificates if the following information is not disclosed by the PO:
- Whether they or their legal predecessor are currently participating in another EU RED voluntary scheme or have participated in another voluntary scheme in the last 5 years.



- All relevant information, including the mass balance data and the auditing reports and, where applicable, any decisions to suspend or withdraw their certificates in the last 5 years.
2. 2. 13. For audits of EU RED Participating Operators, CBs shall not issue certificates if the PO or their legal predecessor failed the initial audit under another scheme, unless such initial audit took place more than 3 years before the application or if in the meantime the other scheme ceased its certification activities, which prevented the economic operator for reapplying.
- H2. 3 Critical, major and minor non-compliances**
2. 3. 1. Areas where the PO does not meet the requirements of the RSB standard shall be defined by the lead auditor as either a minor non-compliance or a major non-compliance.
2. 3. 2. The lead auditor appointed shall identify and document all deviations between the evaluation performed and the self-evaluation submitted by the PO.
2. 3. 3. The lead auditor shall consider the intentional violation of RSB requirements, fraud, irreversible non-conformity, or a violation that jeopardies the integrity of the voluntary scheme as a critical non-compliance. Critical non-compliances shall include, but are not limited to, the following:
- 1. non-compliance with a mandatory requirement of Directive (EU) 2018/2001, such as land conversion which contravenes Article 29(3), (4) and (5) of that Directive
  - 2. fraudulent issuance of a proof of sustainability or self-declarations, for example, intentional duplication of a proof of sustainability to seek financial benefit;
  - 3. deliberate misstatement of raw material description, falsification of GHG values or input data as well as the deliberate production of wastes or residues, for example, the deliberate modification of a production process to produce additional residue material, or the deliberate contamination of a material with the intention of classifying it as a waste;
2. 3. 4. The lead auditor shall consider failure to comply with a mandatory requirement of Directive (EU) 2018/2001, where the non-compliance is potentially reversible, repeated and reveals systematic problems, or aspects that alone, or in combination with further non-compliances, may result in a fundamental system failure, as major non-compliances. Major non-compliances shall include, but are not limited to, the following:

2. 3. 4. 1. A non-compliance with a minimum requirement in the RSB Principles & Criteria [RSB-STD-01-001];
2. 3. 4. 2. Systematic problems with mass balance or GHG data reported for example, incorrect documentation is identified in more than 10% of the claims included in the representative sample;
2. 3. 4. 3. A non-compliance with a requirement of RSB Standard for ICAO CORSIA [RSB-STD-12-001] for RSB ICAO CORSIA;
2. 3. 4. 4. Management systems implemented by the PO which are not applied comprehensively and consistently to all units in the certification scope of the PO;
2. 3. 4. 5. Non-compliances with the potential to compromise the RSB, RSB standard, RSB certification systems, RSB trademarks or the good name of the RSB;
2. 3. 4. 6. Non-compliances issued in the preceding evaluation which have not been corrected, rectified or otherwise brought into compliance with the RSB standards prior to the evaluation;
2. 3. 4. 7. Non-compliances which are systematic in nature (i.e. non-compliances which will continue to result in further non-compliances until they have been corrected, rectified or otherwise brought into compliance with the RSB standards);  
Example: Incorrect documentation is found in more than 10% of the units or claims included in the representative sample.
2. 3. 4. 8. Non-compliances which cannot possibly be corrected, rectified or otherwise brought into compliance with the RSB standard.
2. 3. 4. 9. The omission of a Participating Operator to declare its participation in other voluntary schemes during the EU RED certification process.
2. 3. 4. 10. Failure to provide relevant information to auditors for RSB EU RED audits, for example, mass balance data and audit reports.
2. 3. 5. The lead auditor shall consider a non-conformity that has a limited impact, constitutes an isolated or temporary lapse, is not systematic and does not result in a fundamental failure if not corrected, as minor non-compliances.
2. 3. 6. The lead auditor shall evaluate if the PO meets the progress requirements.
2. 4. **Evaluation (audit) report**  
The lead auditor shall compile all audit results in an evaluation (audit) report, including all information included in the summary audit report as per section H.3.3. in addition to the following:
  2. 4. 1. all identified non-compliances;



2. 4. 2. beginning and end of the audit;
2. 4. 3. address where the audit was conducted;
2. 4. 4. audit participants;
2. 4. 5. list of audited documents;
2. 4. 6. GHG emissions occurring at the operator's sites in g CO<sub>2eq</sub>/ dry-ton for raw materials and (intermediary) products and g CO<sub>2eq</sub>/MJ for final energy products (annualised, after allocation) and if applicable, achieved emission savings;
2. 4. 7. If applicable, emission credits in g CO<sub>2eq</sub>/ dry-ton for raw materials and (intermediary) products and g CO<sub>2eq</sub>/MJ for final energy products;
2. 4. 8. If applicable, sequestered carbon in g CO<sub>2eq</sub>/ dry-ton for raw materials and (intermediary) products and g CO<sub>2eq</sub>/MJ for final energy products (see RSB Standard for Advanced Products [RSB-STD-02-001]);
2. 4. 9. If applicable, avoided emissions in g CO<sub>2eq</sub>/ dry-ton for raw materials and (intermediary) products and g CO<sub>2eq</sub>/MJ for final energy products (see RSB Standard for Advanced Products [RSB-STD-02-001]);
2. 4. 10. If applicable, explanation for deviation from typical GHG values as stated in 2.2.7.
2. 4. 11. In addition, for RSB EU RED audits:
  1. input/output materials (physically) handled by the certified sites – classifications must be in conformity with the requirements set out in Annex IX to Directive (EU) 2018/2001 (for traders with/without storage, the type of material traded),
  2. estimated amount of sustainable material that could be collected annually (for waste and residue collection points)
  3. estimated amount of sustainable input material used annually (producers of the final product only);
  4. estimated amount of sustainable product that could be produced annually (producers of the final product only).
  5. audit itinerary and duration (split by duration spent on-site and remotely - where relevant)
  6. audit method (risk assessment and sampling basis, stakeholder consultation)
  7. certification of other EU RED voluntary schemes or standards



## **H2. 5. Correction of non-compliances**

2. 5. 1. The PO shall define the root causes for major non-conformities.
2. 5. 2. The PO shall define corrective action measures to address the non-conformities and their root causes.
2. 5. 3. The PO shall define a timeline for implementing the corrective action measures.
2. 5. 4. The lead auditor shall evaluate the corrective action plan and communicate to the PO whether the corrective action plan is accepted.
2. 5. 5. The lead auditor shall monitor and evaluate all actions taken by the PO to address non-compliances identified during evaluation.
2. 5. 6. Where critical non-compliances are found, POs under RSB EU RED shall not be issued a certificate. Critical non-compliances identified during a surveillance or re-certification audit, or during RSB's internal monitoring or complaints process, shall lead to the immediate withdrawal of the PO's certificate.
2. 5. 7. For Global, CORSIA and Japan FIT audits, Major non-compliances found during the audit shall be corrected within 90 days of the audit closing meeting.

For EU RED audits, where a major non-conformity\* is found, participating operators applying for certification shall not be issued a certificate until such a time as this is closed out and will need to be closed within 90 days from notification, or else the certificate shall be withdrawn.

For EU RED audits, where a major non-conformity\* is found during surveillance or re-certification audits, or through a voluntary scheme's internal monitoring or complaints process, the certificate shall be suspended immediately and where economic operators do not provide a remedy for any major non-conformities within 90 days from notification, the certificate shall be withdrawn.

Auditors shall inform the RSB Secretariat immediately of any EU RED major non-conformities together with the operators action plan and timing for their correction as agreed with the participating operators concerned. Specific information on the certificates or summary audit reports may be redacted to comply with personal data protection legislation.

\*In the case of EU RED, this is only a major non-conformity related to the EU RED scheme, so would exclude RSB specific requirements, such as the Principles and Criteria. In the case of non-EU RED major non-conformities the certificate will follow the same process as with RSB Global Certification.

- If the PO submits the documentation of corrective actions on time, the audit team shall evaluate whether the aspects that led to the non-compliance were corrected, rectified or otherwise brought into compliance with the RSB standard; and
  - If the necessary corrective actions are not submitted on time, the lead auditor shall schedule a full evaluation.
2. 5. 8. The CB shall ensure that minor non-compliances are addressed according to the corrective action plan within 12 months.

### **H3. After the Audit**

#### **3. 1. Review**

3. 1. 1. The lead auditor shall submit all evaluation reports, audit checklists, relevant evidence documents (including but not limited to documentation related to the certification scope, chain of custody documentation, GHG calculation, ESMP, see section F.8 on records) as well as the corrective action plan and the evaluation of corrective actions to a review prior to certification decision-making.
3. 1. 2. The review shall be carried out by an individual who has not been involved in the audit process.
3. 1. 3. Reviewer(s) (at minimum one (1) reviewer) shall be in possession of an RSB lead auditor qualification, and demonstrate sufficient knowledge and experience in auditing and certification processes.
- The reviewer(s) shall be competent about the topics being addressed in the audit reports, in particular sustainability issues like biodiversity, human rights, etc. If the audit included a CoC component, the reviewer(s) shall have knowledge and experience in this field.
3. 1. 4. Submitted evaluation reports shall be reviewed for (at least) the adequacy of the following:
3. 1. 4. 1. Evaluation work and collection of objective evidence, to verify compliance with the RSB standard, including the cross-check of audit evidence documents such as documentation related to the certification scope, chain of custody documentation, Greenhouse Gas calculations and the ESMP;
3. 1. 4. 2. Clarity of presentation of observations and evidence as basis for certification decision-making;
3. 1. 4. 3. Identified non-compliances and, where relevant, correction of non-compliances (See also H.2.5);
3. 1. 4. 4. Whether the proposed certification decision is justified by the observations and evidence presented.
3. 1. 5. The outcomes (e.g. comments, inputs, issues raised, etc.) of the review shall be compiled in a review report and be part of the CB's records.



3. 1. 6. The lead auditor shall respond in writing to the review and finalise the certification report considering the results of the review.
3. 1. 7. The lead auditor shall submit the evaluation report, together with the review report and his/her response to the review to the certification decision entity.

### **H3. 2. Issuing RSB Certificates**

3. 2. 1. When all major non-compliances (if any) are closed, the Certification Decision Entity may issue a certificate of RSB compliance to the PO in line with the scope of certification.

*Note:* the validity of the certificate is based on the PO's risk class.

3. 2. 2. The issued certificate shall have the following details:
  3. 2. 2. 1. CB's name, address, registration number;
  3. 2. 2. 2. PO's Legal name registered address, and RSB Participant Code;
  3. 2. 2. 3. A unique certificate code, and in case of sub-certificates, a three-letter code to uniquely identify legal entities and operational sites;
  3. 2. 2. 4. The certification scheme (i.e. RSB Global, RSB EU RED, RSB ICAO CORSIA);
  3. 2. 2. 5. Further information on the certification scope, including information on the following:
    - the product(s) for which the certification is granted;
    - the sites and facilities that the certification is covering;
    - the standards and other normative document(s), including their date of publication, to which it is judged that the product(s) comply;
  3. 2. 2. 6. Date of issue of the RSB certificate;
  3. 2. 2. 7. Date of expiry of the RSB certificate;
  3. 2. 2. 8. Reference to the RSB database of registered certificates;
  3. 2. 2. 9. Reference to the RSB website;
  3. 2. 2. 10. Disclaimers:

- the RSB certificate itself does not serve as evidence that a particular product supplied by the certificate holder is certified to the RSB standards. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when it has the required on-product claim; and
  - the RSB certificate is only valid if registered in the RSB database of registered certificates, and that the validity of this RSB certificate shall be verified in the RSB database of registered certificates
3. 2. 2. 11. Signature of the designated CB representative.
  3. 2. 2. 12. For EU RED low ILUC-risk certificates, the following shall be included:
    - (a) contact details of main certified entity (company name and address, details of the designated point of contact);
    - (b) scope of certification (type of additionality measure and additionality test applied as well as type of economic operator (if they are small holders));
    - (c) longitude and latitude coordinates (for farms and plantations certified as single entities);
    - (d) list of sites under the scope of certification (name and address);
    - (e) total volume of biomass certified as low ILUC risk;
    - (f) contact details of the certification body (name and address) and logo;
    - (g) (unique) certificate number or code;
    - (h) place and date of issuance;
    - (i) certificate valid from/to dates (and date certified, if applicable);
    - (j) stamp and/or signature of issuing party.
  3. 2. 3. The CB may issue a separate sub-certificate for each legal entity and operational site included in the certification scope of the PO. The sub-certificates shall have the same certificate code as the certificate issued to the PO, followed by combination of three letters which uniquely identify each sub-certificate.
  3. 2. 4. The CB shall inform the Oversight Body and the RSB Secretariat of any issued certificate.
  3. 2. 5. In the case of major non-compliances, the certificate shall be issued within 4 months of the certification audit. In the case that no major non-compliances were raised, the certificate shall be issued within 1 month of the certification audit.

**H3. 3. Public audit summary**

3. 3. 1. The CB shall document the audit process, the audit findings and conclusions in a Public Audit Summary in English, which includes the following information:
- 3. 3. 1. 1. The name and address of the CB;
  - 3. 3. 1. 2. The place and date of certificate issuance, and stamp/signature of issuing CB;
  - 3. 3. 1. 3. The legal name, registered address details of the designated point of contact, longitude and latitude coordinates (for farms and plantations certified as single entities only) , optional for first gathering points, points of origin, traders with storage: list of sites under the scope of certification (name and address), and RSB Participant Code of the PO evaluated for compliance with the RSB standard;
  - 3. 3. 1. 4. For RSB EU RED: Input/output materials (physically) handled by the certified sites – classifications must be in conformity with the requirements set out in Annex IX to Directive (EU) 2018/2001 (for traders with/without storage, the type of material traded).
  - 3. 3. 1. 5. The certification scope of the PO, including the applicable RSB standards (RSB Global, RSB EU RED, RSB ICAO CORSIA);
  - 3. 3. 1. 6. The audit date, scope and extent including the Standards certified to (including version number), and sites certified;
  - 3. 3. 1. 7. The name of the audit team leader, audit team members and any accompanying persons;
  - 3. 3. 1. 8. The risk assessment conducted by the lead auditor, and all deviations of this risk assessment from the risk assessment submitted by the PO;
  - 3. 3. 1. 9. The observations and substantiating evidence collected during evaluation of the central management office and management systems of the PO;
  - 3. 3. 1. 10. The consultation of social, environmental and economic stakeholders that are directly affected by the operation(s) identified in the certification scope of the PO;
  - 3. 3. 1. 11. Non-compliances, and whether (and why) these non-compliances were classified as major non-compliances;
  - 3. 3. 1. 12. Description of actions taken to address non-compliances, the evaluation of those actions and decision to accept them for compliance with RSB standards;
  - 3. 3. 1. 13. The final risk class assigned to the PO based on the risk assessment;



3. 3. 1. 14. The validity period of the issued certificate and schedule for surveillance and main audits;
3. 3. 1. 15. The details of any issue which was difficult or impossible to evaluate.
3. 3. 2. The CB shall provide the following product-related information in the Public Audit Summary:
  3. 3. 2. 1. The description of the product or the product component that the certification covers, including, if applicable, the specification of the mass of the certified component related to the total product;
  3. 3. 2. 2. The RSB short claim, as defined in RSB-PRO-50-001;
  3. 3. 2. 3. The Greenhouse Gas intensity of the product and the Greenhouse Gas emission reduction for final fuels/products, including the following information:
    - for advanced products from bio-based feedstocks: if and how the CO<sub>2</sub> uptake was accounted for (see RSB-STD-02-001); and
    - for end-of-life products or processing residues: specification of the baseline scenario if avoided emissions were accounted for (see RSB-STD-02-001 and RSB-STD-01-010);
  3. 3. 2. 4. If the feedstock for a batch of RSB certified Advanced Product is not wholly but only partly RSB-certified: The amount of certified feedstock in relation to the total mass of the feedstock;
  3. 3. 2. 5. For Category I products:
    - the bio-based carbon or bio-based mass content that can be ensured at any time of the production process; and
    - The standard used for measuring or calculating the bio-based carbon or bio-based mass content;
  3. 3. 2. 6. For Category II products:
    - the recycled carbon content in relation to the total carbon content; and
    - the method used to determine the recycled carbon content;
  3. 3. 2. 7. For Category III products:

- the amount of primary fossil resources saved by the input of eligible feedstock in the production system.
3. 3. 3. The CB shall ensure that the Public Audit Summary does not include any element of confidential nature, as agreed with the PO upon signature of the certification contract.

**H3. 4. Scope changes**

3. 4. 1. Whenever a certified operator requests a scope change of a valid certificate, the CB shall follow the activities as outlined in ISO/IEC 17065 clause 07.10.3., consisting of
  - evaluation;
  - review;
  - decision;
  - issuance of revised formal certification documentation to extend or reduce the scope of certification; and
  - issuance of certification documentation of revised surveillance activities.

*Please note:* Scope changes may be changes of the PO name and/or ownership or scope extensions, such as, additional sites or operators, additional products, or additional RSB certification standards.

3. 4. 2. For the evaluation of the scope changes, the assigned auditor shall at least review the following documents:
  - The updated certification scope, in line with clause 1.3 of RSB-STD-30-001 or RSB-STD-11-001-30-001;
  - The updated self-risk assessment in line with clause 1.6 of RSB-STD-30-001 or RSB-STD-11-001-30-001;
  - The updated self-evaluation in line with clause 2.8 of RSB-STD-30-001 or RSB-STD-11-001-30-001;
  - If applicable, the updated ESMP, in line with criterion 2a of the RSB Principles & Criteria;
  - If applicable, the updated screening tool in line with criterion 2a of the RSB Principles & Criteria; and
  - The updated GHG calculation in line with criterion 3b of the RSB Principles & Criteria.
3. 4. 3. The CB shall determine the type of the evaluation (i.e. whether an on-site audit has to be carried out or a document review is sufficient) based on the requirements listed in H1.5 (Audit plan):



- Scope extensions for industrial facilities: The evaluation shall be carried out through an on-site audit.
- Scope extensions for biomass production: The evaluation may be carried out through a document review provided that:
  - A representative sample of farms has been audited in the preceding audit;
  - The farms to be added to the scope of certification are similar to the farms that were subject to the previous audit in terms of production (i.e. same type of crop or biomass, same management system) and context (i.e. no additional specialist studies identified in the screening tool, same jurisdiction, same previous land use); and
  - The review of the documents stated above did not result in any indications that the requirements of the RSB standard are not met
- First collectors of wastes or residues under RSB EU RED: The evaluation shall be carried out through an on-site audit.
- First collectors of end-of-life products or residues under RSB Global: The evaluation may be carried out through a document review provided that:
  - A representative sample of first collectors has been audited in the preceding audit;
  - The first collectors to be added to the scope of certification are similar to the first collectors that were subject to the previous audit in terms of management and context; and
  - The review of the documents stated above did not result in any indications that the requirements of the RSB standard are not met.
- Scope extensions for Points of origin (RSB Global and RSB EU RED): The evaluation may be carried out through a document review provided that:
  - A representative sample of points of origin have been audited in the preceding audit;
  - The points of origin to be added to the scope of certification are similar to the points of origin that were subject to the previous audit in terms of type (e.g. restaurant, industry, landfill), material and location (i.e. geographic region); and
  - The review of the documents stated above did not result in any indications that the requirements of the RSB standard are not met.



### **H3. 5. Extension of the certificate validity and/or audit schedule changes**

3. 5. 1. The CB may extend the specified period of validity of a certificate and/or delay the required audit schedule once per certification cycle for up to six (6) months under the following conditions:
  3. 5. 1. 1. The risk class of the PO is 'low';
  3. 5. 1. 2. The conditions which led to the need for the extension of the validity of the certificate are beyond the control of the PO and the CB;  
*Note: Problems in planning or scheduling an evaluation shall not be considered conditions beyond the control of the PO or the CB.*
  3. 5. 1. 3. The PO provided up-to-date documentation about its operations and the documentation gave no indication that compliance with the RSB standard could be compromised during the extension of the validity of the certificate;
  3. 5. 1. 4. The extension of the validity of the certificate will not result in increased risk associated with the PO's operations.
3. 5. 2. The CB may extend the specified period of validity of a certificate and/or delay the required audit schedule once for up to three (3) months to enable evaluation under the following conditions:
  3. 5. 2. 1. The risk class of the PO is 'medium';
  3. 5. 2. 2. The conditions which led to the need for the extension of the validity of the certificate are beyond the control of the PO and the CB;  
*Note: Problems in planning or scheduling an evaluation shall not be considered conditions beyond the control of the PO or the CB.*
  3. 5. 2. 3. The PO provided up-to-date documentation about its operations and the documentation gave no indication that compliance with the RSB standard could be compromised during the extension of the validity of the certificate;
  3. 5. 2. 4. The extension of the validity of the certificate of the PO will not result in increased risk associated with the PO's operations.
3. 5. 3. The CB shall document the conditions which led to the need for the extension of the validity of the certificate and inform the RSB Secretariat about the extended expiry date of the certificate within five (5) business days of the extension being granted, and before the expiry date of the certificate. The CB shall update the relevant data in the database of registered RSB certificates and in any other information.

### **H3. 6. Re-certification**

3. 6. 1. A re-certification audit (main audit) shall be planned and conducted within the validity period of the certificate to evaluate the continued



fulfilment of all of the requirements of the relevant management system standard or other normative documents.

3. 6. 2. Whenever an operator was previously found to be non-compliant with the RSB standard or another voluntary scheme,<sup>11</sup> the CB shall inform the RSB Secretariat prior to re-certification. This includes the non-conformity of a PO with mandatory requirements as laid down in the Renewable Energy Directive and/or the failure of a PO to declare names of all schemes the operator is participating in and making available to the auditors all relevant information, including the mass balance data and the auditing report.

### **H3. 7. Suspension and withdrawal of the certificate**

3. 7. 1. The CB may suspend the RSB certificate if, in its sole opinion, the PO is not in compliance with any particular aspect of the RSB standard.
3. 7. 2. The RSB certificate shall be suspended in the following situations:
  3. 7. 2. 1. Major non-conformities are not addressed according to the corrective action plan (i.e. within 3 months);
  3. 7. 2. 2. Upon finding evidence of misuse, misrepresentation or fraudulent claims;
  3. 7. 2. 3. Occurrence of a critical non-conformity (e.g. non-compliance with a mandatory requirement of the EU Renewable Energy Directive 2009/28/EC in the case of RSB EU RED and a mandatory requirement of ICAO CORSIA in the case of RSB ICAO CORSIA). In the case of a critical non-conformity, the certification body may annul the suspension if the PO demonstrates that:
    - the entity where the critical non-conformity occurred was taken out of the scope of certification, or
    - the critical non-conformity was rectified;
  3. 7. 2. 4. In the case that surveillance audits are not conducted as required (with the exceptions as described in H.3.6).
3. 7. 3. The maximum period that certification may remain suspended is twelve (12) months (upon justification and at the discretion of the certification body the timeline may be increased to eighteen (18) months to allow the client to correct nonconformities). After this period, the certification shall be withdrawn, unless all major nonconformities have been successfully corrected and a surveillance audit was conducted in case the timeline of suspension exceeded twelve (12) months.
3. 7. 4. The CB shall share with the PO the exact reasons and evidence found to justify the decision to suspend or withdraw the RSB certificate.

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<sup>11</sup> Voluntary Schemes are recognised by the EU Commission to verify compliance with the EU's biofuels sustainability criteria. Please see the full list here: <http://ec.europa.eu/energy/en/topics/renewable-energy/biofuels/voluntary-schemes>





3. 7. 5. The PO shall be given the possibility to appeal the suspension or withdrawal of the RSB certificate within 10 days following the suspension or withdrawal notification by the CB.
3. 7. 6. Upon evaluation of the appeal, the CB shall communicate any change in the suspension or withdrawal decision to the PO, including justification for the decision.
3. 7. 7. Without any appeal by the PO, or if, upon consideration of the appeal submitted by the PO, the CB decides to maintain the suspension or withdrawal, the decision to suspend or withdraw the RSB certification shall be considered final.
3. 7. 8. The CB shall inform the Oversight Body and the RSB Secretariat of any final decision to suspend or withdraw the RSB certification within two (2) days of the decision.
3. 7. 9. In case of suspension or withdrawal, the CB shall ensure that the PO:
  - Immediately ceases the use of any RSB trademarks, including on and in relation to any products;
  - Identifies all customers and suppliers affected, and notifies them of the suspension or withdrawal of the RSB certificate in writing within three (3) business days of the suspension or withdrawal, and maintain records of that notification; and
  - Takes any other required measure.
3. 7. 10. For RSB EU RED certificates, where a PO that was previously found to be in critical or major non-conformity applies for re-certification, the auditor shall bring that fact to the attention of all EU RED voluntary schemes in which the PO is currently participating, or to which it has applied for recertification.

**H3. 8. Information**

3. 8. 1. The CB shall inform the Oversight Body and the RSB Secretariat as per H.1.4.4, , about any main or surveillance audit that are planned.
3. 8. 2. For any audit (main audit or surveillance audit), the CB shall submit the following documents to the RSB Secretariat:
- Public Summary Report
  - Audit Checklists, including PO reporting data on volumes of RSB certified material produced and/or traded in the preceding calendar year.
  - Certificate(s)
  - GHG calculation documents including GHG emissions by life cycle step, information on emission factors used, information on actual data sources (e.g. through the RSB GHG calculation tool).
  - All actual value GHG emission calculations including related background evidence on the application of GHG emission saving credits ( $e_{sca}$ ,  $e_{ccr}$ ,  $e_{ccs}$ ), where applicable.
  - A log of time spent on the audit(s).
3. 8. 3. In case of grievance by a third party about any aspect of the evaluation and certification process, the lead auditor shall inform the RSB Secretariat.
3. 8. 4. When RSB introduces new or revised standards or procedures that affect the PO, the CB shall ensure these changes are communicated to all POs within 30 days.
- Note:* a phase-in period is allowed for POs implementing new or revised standards and procedures (See RSB-PRO-01-001).
3. 8. 5. The CB shall inform the RSB Secretariat without delay about any and all aspects of their operation which may compromise the implementation of, or compliance with the RSB Standards.
3. 8. 6. The CB shall inform the RSB Secretariat without delay about any and all misuse of the RSB trademarks, the RSB Standard, or the RSB certification systems that they gain knowledge of.



## Annex I: Scope of RSB Documents Applicable at the Audit

### Operator types

The RSB standard specifies requirements for the following operator types:

- *Primary Biomass Producer*: Organisation that applies for certification for a specific activity that includes the production of crops or woody material, for example farm operators or plantation owners
- *Points of Origin*: The generator, such as companies, farms, forest areas, residences, industries and commercial facilities of end-of-life-products, production residues or other waste materials
- *First Collectors*: Operator that receives end-of-life-products, by-products or production residues from points of origin
- *Industrial Operators*: Organisation that applies for certification for a specific activity that includes feedstock processing and/or the *production of intermediary products, fuels or advanced products*
- *Mechanical operator*: Subgroup of industrial operators only conducting mechanical or physical processing, i.e. mixing, assembling, sorting, moulding, cutting, plastics extrusion. For further mechanical processes to be added to the list, please consult with the RSB Secretariat
- *Trader*: Organisation that applies for certification for a specific activity that includes buying and selling of materials or products, including raw materials, intermediates and final products. Examples for traders are first collectors, blenders, wholesale and retail companies (also companies selling to end-consumers) as well as airlines or shipping companies selling transport services to their clients.

Please note 1: Traders do not necessarily have physical ownership of the product

Please note 2: Whenever organisations process materials, they are either industrial operators or mechanical operators.

## Applicable standards for RSB Global Certification

### Energy Products (road transport, shipping, aviation fuels)

	RSB Principles & Criteria [RSB-STD-01-001]	RSB GHG Calculation Methodology [RSB-STD-01-003-01]	RSB Procedure for Participating Operators [RSB-PRO-30-001]	RSB Chain of Custody Procedure [RSB-PRO-20-001]	For waste or residues based fuels: RSB Advanced Fuels Standard [RSB-STD-01-010]	RSB Procedure for Communication & Claims [RSB-PRO-50-001]	RSB Procedure for Risk Management [RSB-PRO-60-001]
Biomass Producer	√ √*	√ √	√ √	√ √		√ √	√ √
Points of Origin					√ √		
First Collector		√ √	√ √	√ √	√ √	√ √	√ √
Industrial Operator	√ √*	√ √	√ √	√ √	√ √	√ √	√ √
Mechanical Operator		√ √	√ √	√ √	√ √	√ √	√ √
Trader		√ √	√ √	√ √	√ √	√ √	√ √

### Non-energy Products (Advanced Products)

	RSB Principles & Criteria [RSB-STD-01-001]	RSB GHG Calculation Methodology [RSB-STD-01-003-01]	RSB Procedure for Participating Operators [RSB-PRO-30-001]	RSB Chain of Custody Procedure [RSB-PRO-20-001]	RSB Procedure for Communication & Claims [RSB-PRO-50-001]	RSB Procedure for Risk Management [RSB-PRO-60-001]	RSB Standard for certification of Advanced products [RSB-STD-02-001]	For waste or residues based Advanced products: [RSB-STD-01-010]
Biomass Producer	√ √*	√ √	√ √	√ √	√ √	√ √	√ √	
Points of origin								√ √
First Collector		√ √	√ √	√ √	√ √	√ √	√ √	√ √
Industrial Operator	√ √*	√ √	√ √	√ √	√ √	√ √	√ √	√ √
Mechanical Operator		√ √	√ √	√ √	√ √	√ √	√ √	√ √
Trader		√ √	√ √	√ √	√ √	√ √	√ √	√ √

√: Main audit, √: Surveillance audit, √\*: The surveillance audit shall focus on the implementation of the ESMP, the correction of non-conformities and compliance with progress requirements

## Applicable standards for RSB EU RED certification

### Biofuels and Bioliquids

	RSB Principles & Criteria [RSB-STD-01-001]	RSB EU Market Access Standard [RSB-STD-11-001]	RSB Procedure for Participating Operators [RSB-PRO-30-001]	RSB EU RED Chain of Custody Standard [RSB-STD-11-001-20-001]	Consolidated RSB EU RED Standard for certification of biofuels based on waste and residues [RSB-STD-11-001-01-010]	RSB Procedure for Communication & Claims [RSB-PRO-50-001]	RSB Procedure for Risk Management [RSB-PRO-60-001]
Biomass Producers	√√*	√√	√√	√√		√√	√√
Point of Origin		√√			√√		
First Collector		√√	√√	√√	√√	√√	√√
Industrial Operator	√√*	√√	√√	√√	√√	√√	√√
Mechanical Operator		√√	√√	√√	√√	√√	√√
Trader		√√	√√	√√	√√	√√	√√

**Please note: In the event of any inconsistency between the *RSB Principles & Criteria* and the *RSB EU Market Access Standard*, the *RSB EU Market Access Standard* shall prevail**

√ : Main audit, √: Surveillance audit, √\*: The surveillance audit shall focus on the implementation of the ESMP, the correction of non-conformities and compliance with progress requirements

## Applicable standards for RSB ICAO CORSIA certification

	RSB Principles & Criteria [RSB-STD-01-001]	RSB ICAO CORSIA Standard [RSB-STD-12-001]	RSB Procedure for Participating Operators [RSB-PRO-30-001]	RSB Chain of Custody Procedure [RSB-PRO-20-001]	RSB Procedure for Communication & Claims [RSB-PRO-50-001]	For waste or residues-based fuels: RSB Advanced Fuels Standard [RSB-STD-01-010]	RSB Risk Management Procedure [RSB-PRO-60-001]
Biomass Producers	√ √*	√ √	√ √	√ √	√ √		√ √
Point of Origin		√ √				√ √	
First Collector		√ √	√ √	√ √	√ √	√ √	√ √
Industrial Operators	√ √*	√ √	√ √	√ √	√ √	√ √	√ √
Mechanical Operator		√ √	√ √	√ √	√ √	√ √	√ √
Trader		√ √	√ √	√ √	√ √	√ √	√ √

√: Main audit, √: Surveillance audit, √\*: The surveillance audit shall focus on the implementation of the ESMP, the correction of non-conformities and compliance with progress requirements

## Applicable standards for RSB Japan certification

	RSB Principles & Criteria [RSB-STD-01-001]	RSB Japan FIT Standard [RSB-STD-13-001]	RSB GHG Calculation Methodology [RSB-STD-01-003-01]	RSB Procedure for Participating Operators [RSB-PRO-30-001]	RSB Chain of Custody Procedure [RSB-PRO-20-001]	RSB Procedure for Communication & Claims [RSB-PRO-50-001]	For waste or residues-based fuels: RSB Advanced Fuels Standard [RSB-STD-01-010]	RSB Risk Management Procedure [RSB-PRO-60-001]
Biomass Producers**	N/A	N/A	N/A	N/A√√	N/A	N/A	N/A	N/A
Point of Origin	√√*	√√*					√√	
First Collector		√√*	√√	√√	√√	√√	√√	√√
Industrial Operators***	√√*	√√*	√√	√√	√√	√√	√√	√√
Mechanical Operator		√√*	√√	√√	√√	√√	√√	√√
Trader		√√*	√√	√√	√√	√√	√√	√√

√: Main audit, √: Surveillance audit, √\*: The surveillance audit shall focus on the implementation of the ESMP, the correction of non-conformities and compliance with progress requirements

\*\* Primary biomass producer **are not included** in the RSB Japan certification

## Annex II: History of changes

### Summary of material changes between Version 3.7 and Version 3.8

Document	Former Reference	Topic	New Reference	Modifications and Rationale
RSB-PRO-70-001				Clarify that "main audit" is the same as "initial audit" (Under Section E "Terms and Definitions")
RSB-PRO-70-001				Inclusion in Sections G.1 and G.3 that auditors' experience and knowledge shall also include "data collecting and handling"
RSB-PRO-70-001				Clarify under section H.1.1 that the conditions for group certification and multiple operators certification shall be verified by the CBs
RSB-PRO-70-001				Indicate explicitly under section H.1.5 that RSB does not allow audits to be replaced by any type of self-declaration from operators

### Summary of material changes between Version 3.6 and Version 3.7

Document	Former Reference	Topic	New Reference	Modifications and Rationale
RSB-PRO-70-001				Inclusion of the RSB certification scheme RSB Japan as this was added as a new standard
RSB-PRO-70-001				For first certifications of RSB EU RED operators in waste or residue supply chains, and additional surveillance audit within 6 months is now mandatory. This is in line with EU RED guidance.
RSB-PRO-70-001				Specification of different operator types
RSB-PRO-70-001				Update of the list of applicable audit scheme documents

### Summary of material changes between Version 3.5 and Version 3.6

Document	Former Reference	Topic	New Reference	Modifications and Rationale
RSB-PRO-70-001	F.1.5	Level of assurance, threshold for materiality	F.1.5	For audits of GHG inventories and audits against the RSB Chain of Custody Standard, the level of assurance was set at 'reasonable' with a 5% materiality threshold to apply best practice and comply with regulatory requirements





RSB-PRO-70-001	F.2.1	Accreditation	F.2.1	It was clarified that there is one accreditation scope for the RSB certification system
RSB-PRO-70-001	F.2.2 and F.2.3	Accreditation	F.2.2 and F.2.3	The consequences for accreditation suspension, termination and withdrawal were clarified
RSB-PRO-70-001	F.8.3.12	Records	F.8.3.12	Relevant audit evidence now also includes documentation related to the certification scope
RSB-PRO-70-001	G.1.	Auditor qualification	G.1.	It was clarified that auditors have to attend an initial training as well as training updates for new or revised standards and participate in an annual online test
RSB-PRO-70-001	G.2	Lead auditor qualification	G.2.	Technical areas for lead auditors were clarified
RSB-PRO-70-001	H.1.1.	Audit team	H.1.1	The application evaluation was linked to the technical areas
RSB-PRO-70-001	H.1.5. and H.3.4.	Audit Plan	H.1.5.	The requirements for the audit plan were clarified. Requirements for surveillance audits were integrated in this section
RSB-PRO-70-001	H2.2	Evaluation of the Participating Operator	H2.2	Specifications were added for auditing the use of default values and for auditing chain of custody documentation
RSB-PRO-70-001	Throughout the document	RSB ICAO CORSIA	Throughout the document	Several updates were made throughout the document to comply with ICAO CORSIA requirements
RSB-PRO-70-001	New section	Scope changes	H.3.5.	This new section on scope changes was included to specify the process to change a scope of certification
RSB-PRO-70-001	H.3.1	Review	H.3.1	The specification was added that the review is required to assess audit checklists and relevant evidence documents
RSB-PRO-70-001	H.3.5.	Extension of certificate validity	H.3.6.	It was clarified that this section does also apply in the case of a delayed audit schedule for surveillance audits
RSB-PRO-70-001	H.3.7.	Suspension and withdrawal of certificates	H.3.8.	The terminology and provisions of suspending and withdrawing were clarified
RSB-PRO-70-001	New section	Information	H.3.9	A new section on information was included to clarify information requirements of the CB

### Summary of material changes between Version 3.4 and Version 3.5

Former Document	Former Reference	Topic	New Reference	Modifications and Rationale
RSB-PRO-70-001	F.4	Contract with the PO	F.4	A new requirement for CBs was added to include a clause that enables the CB to schedule additional audits
RSB-PRO-70-001	F.8.3	Records	F.8.3	A new requirement for CBs was added related to audit evidence records
RSB-PRO-70-001	H.2.1.8.	Audit preparation	H.2.1.8.	A new requirement for lead auditors was added to send the audit plan and audit checklist to the PO ahead of the audit



RSB-PRO-70-001	H.2.2.	Evaluation	H.2.2.	A requirement for the audit team was added to use the applicable audit checklists and to systematically present findings
RSB-PRO-70-001	H.3.2	Issuing certificates	H.3.2	Timelines for audits without major non-compliances were added
RSB-PRO-70-001	H.3.3.2	Public audit summary	H.3.3.2	Additional product specific content was added to required content of the Public Audit Summary
RSB-PRO-70-001	H.3.4.	Surveillance audits	H.3.4.	Clarifications on the ESMP related to the surveillance audits were added

### Summary of material changes between Version 3.3 and Version 3.4

Former Document	Former Reference	Topic	New Reference	Modifications and Rationale
RSB-PRO-70-001	H.1.5.4	Audits of collection points	H.1.5.4.1	Under RSB EU RED, a sampling for collection points is not accepted anymore
RSB-PRO-70-001	Annex	Surveillance audits	Annex	Clarification on content of surveillance audits related to RSB Principles & Criteria

### Summary of material changes between Version 3.2 and Version 3.3

Former Document	Former Reference	Topic	New Reference	Modifications and Rationale
RSB-PRO-70-001	H.1.4.1	Surveillance audits	H.1.4.1	Clarification on the timing of surveillance audits
RSB-PRO-70-001	H.2.5.6	Closing of non-conformities	H.2.5.6.	Change: Major NCs now to be closed within 90 days of the audit closing meeting
RSB-PRO-70-001	H.3.2.5	Issuing certificates	H.3.2.5	New: The certificate shall be issued within 4 months of the certification audit

### Summary of material changes between Version 3.1 and Version 3.2

Former Document	Former Reference	Topic	New Reference	Modifications and Rationale
RSB-PRO-70-001	Annex I	Applicable audit documents (RSB Global)	Annex I	Operator types were updated following the revision of the RSB P&C
RSB-PRO-70-001	Annex II	Applicable audit documents (RSB EU RED)	Annex II	<ol style="list-style-type: none"> <li>Operator types were updated following the revision of the RSB P&amp;C</li> <li>New: RSB-STD-01-001 is applicable for RSB EU RED certifications</li> <li>RSB-STD-11-001 and RSB-STD-11-001-01-010 prevail in the event of any inconsistency</li> </ol>

### Summary of material changes between Version 3.0 and Version 3.1

Former Document	Former Reference	Topic	New Reference	Modifications and Rationale
RSB-PRO-70-001	F.4.2.3.	Mass balance data	F.4.2.3.	Further improving system integrity
RSB-PRO-70-001	H1.5.	Sampling	H1.5.	Inclusion of sampling approach for waste/residues supply chains



RSB-PRO-70-001	--	GHG verification	H2.2.6.	More detailed requirements
RSB-PRO-70-001	--	Major NC	H2.3.3.2. and H3.7.2.3.	Define non-compliance with EU RED as (severe) major
RSB-PRO-70-001	--	Audit reports	H2.4	More detailed requirements for audit reports
RSB-PRO-70-001	--	Audit type	H3.4.2	Requirements for defining audit type
RSB-PRO-70-001	--	Surveillance audits	H.3.4	Conditions for desk based audits were added
RSB-PRO-70-001	Annex	Applicable documents	Annex	Alignment with valid RSB documents

### Summary of material changes between Version 2.0 and Version 3.0

Former Document	Former Reference	Topic	New Reference	Modifications and Rationale
RSB-STD-70-001	1.	Accreditation	F. 1; F.2	Clarification of the accreditation process; limited accreditation; requirement for additional accreditations (ISO/IEC Guide 62/65/66, ISO 14065, ISO 14064-3) removed
	2.1	CB/PO relationship	F 4	Clarification of the content of the contractual agreement; duplications removed
	2.7	RSB Secretariat agreement	F.3	Reduce length (reference to the CB Agreement, which is a fixed document)
	3.1	Independence and conflicts of interest		Removed because of duplication with requirements in ISO/IEC 17065
	3.5	Public information	F 8.4	Clearer – improved language
	4.1	Documented systems	F.8	More detailed
	4.2	Records	F.8	More detailed
	Section 5	Sub-contracting		Removed because of duplication with requirements in ISO/IEC 17065 ('outsourcing')
	Section 6	Certification body quality system		Removed because of duplication with requirements in ISO/IEC 17065
	7.1	Validity of RSB certificates	H 1.4	Audit schedule and certificate validity changed
	7.2.	Issuing and maintaining RSB certificates (including agreement with RSB Secretariat)	H 3.2	Clarifications, Improved language, Duplications removed
	7.2.2	Certificate scope	H 1.1	Clarifications, Improved language, Duplications removed
	7.2.3	Closing major non-compliances	H.2.3	Clarifications of the process, Improved language, Duplications removed
	7.2.5	Certificate details	H 3.2	More details, clearer
	7.2.6	CB informing AB and RSB Secretariat	H 3.2.4 and H.3.4.3 and H.3.7	Now for issuing, extending, suspending and withdrawing certification
	7.3	Evaluating POs	H 2	Clarifications, Improved language, Duplications removed
	7.3.7	Review	H.3.1	Simplification and clarification
Section 8	Transferring POs	F.7	Clearer and more detailed	
RSB-STD-70-002	1.1 – 1.5	Provision for auditor training and qualification	G.1	Simplified, Clarifications, Language improved
	1.6	Scope of competence	G.1, G.2	Industrial facilities included



	1.7 – 1.10	Lead auditor qualification	G.2	Simplified (based on temporary amendments in RSB-STD-80-001); Special provisions for Start-up phase added; Requirements for monitoring audits added
	2.	Audit teams	G.3	Simplification and Clarification on local expertise, GHG competence and social/environmental experts
	1.11	Knowledge Management and Calibration	G.4	Clarification on training, conformity with ISEAL Assurance code; requirement for periodic exchanges of experience for auditors added
	1.12	Qualification report		Removed because of duplication with requirements in ISO/IEC 17065
<b>RSB-STD-70-003</b>	2.1	Evaluation planning	H 1	Improved flow, clarification, duplications removed
	2.2	Audit type	H.1.	Audit type is determined by risk. Detailed description of relevant standards in annex
	2.3	Audit team	H.1.3	Clarification; possibility for PO to object to the team composition
	2.4.6	Representative sample of units	H.1.5.1.4	Simplified (based on revised RSB-STD-60-001 and ISEAL Code)
	--	Representative sample of farms	H.1.5.1.5., H 1.5.1.6.	Included as separate sample and clarification on the composition of the sample
		Representative sample of input data for GHG calculation	H.1.5.1.7	Clause added
	2.4.7	Representative sample of claims	H.1.5.1.8	Simplified (based on revised RSB-STD-60-001 and ISEAL Code)
	3.4.1.	Stakeholder Consultation	H.1.6	Clarification that consultation is only obligatory for P&C evaluations; Change in time period for notification
		Progress requirements	H.2.3.4.1	Clarification
	4	Correction of non-conformities	H.2.5	Clarification of roles, process and requirements
			H.3.7	Section on withdrawal and suspension added
<b>RSB-STD-70-004</b>	Entire document	Certification bodies' risk management	F.5	Simplified and less prescriptive approach