

RSB – ROUNDTABLE ON SUSTAINABLE BIOMATERIALS

RSB EU RED Standard for Traceability (Chain of Custody)

Version 3.6

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Introduction

All RSB Participating Operators acquiring, handling or forwarding *RSB EU RED* or *EU RED* Certified Material are required to implement a chain of custody system in line with this standard. Under this standard, *RSB EU RED* or *EU RED* Certified biomass and derived biofuels shall be tracked from the farm to the final user, each time they pass through an internal processing step or change ownership (i.e. custody) along the supply chain (or “chain of custody”). A supply chain includes each stage of processing, conversion, transformation, manufacturing, trading and distribution where progress to the next stage involves a change of legal and/or physical control. Supply chains can begin at the stage of feedstock production, or in the case of waste and residue-based chains, will start after the Collection Point onward (See RSB-STD-01-010 RSB Standard for certification of biofuels based on end-of-life products, residues and by-products for more details).

As an RSB Participating Operator legally and/or physically controlling *RSB EU RED* and/or *EU RED* certified biomass or biofuels along the supply chain, you are required to establish effective and transparent chain of custody tracking systems, which will be verified by your certification body during the audit process. This verification step reduces fraud.

RSB provides (3) different options for the chain of custody system that shall be put in place: Identity Preserved, Product Segregation, and Mass Balance.

Information about the chain of custody systems, as well as their requirements for traceability can be found in this standard.

Main changes between Version 2.0 and Version 3.0

- a. This document is the result of a merger between 4 standards (RSB-STD-11-001-20-001, RSB-STD-11-001-20-002, RSB-STD-11-001-20-003, and RSB STD-11-001-20-004). All the generic chain-of-custody requirements and specific requirements for every CoC model (Identity preserved, segregation, and mass balance) are now integrated into a single standard.
- b. This standard was entirely re-written using the “plain English” approach, which aims to make the content clearer.
- c. The word *RSB EU RED Certified Material* is used in replacement of *RSB EU RED Compliant Product* and other similar terms.
- d. Additional information was added on the management of mass balance systems and Product Transfer Documentation (Annex I).
- e. The possibility for an RSB-certified operator to acquire and process *EU RED* certified material (i.e. certified by another EU-recognised scheme) is now included, in line with the RSB EU RED Procedure on Communication and Claims (RSB-PRO-11-001-50-001).
- f. The numbering was updated.

Main changes between Version 3.0 and Version 3.1

- a. The requirements for product information were clarified and split among three subsections corresponding to the acquisition, handling and forwarding of certified material.
- b. The term “product information” is now used instead of “product documentation”, as this would allow information to be recorded through other means than written documents.
- c. The term “legally binding agreement” is replaced by “contractual agreement” for clarity.
- d. The required product information was simplified (Annex I)
- e. Minor language improvements were made and the numbering was updated.

Main changes between Version 3.1 and Version 3.2 (based on feedback from the European Commission (23 Feb 2015):

- a. In 3.4.9.2, “is consistent with” was replaced by “equals” to avoid confusion. In 3.4.10, the need for the corresponding material to be in stock to carry over positive balance is clarified.
- b. Additional clarifications were added to Annex I: ‘*Location of the site where RSB EU RED or EU RED Certified Material is acquired*’ is understood as ‘*Origin of raw material*’, as per EU RED. The possibility to use GHG calculators recognized by the EC is made more explicit.

Main changes between Version 3.2 and Version 3.3 (based on feedback from the European Commission (25 March 2015):

- a. The possibility to use GHG calculators recognized by the EC is made more explicit.

Main changes between Version 3.3 and Version 3.4 (based on feedback from the European Commission (24 April 2015):

- a. Clarification that the latest version of the document prevails over older versions (Section C).

Main changes between Version 3.4 and Version 3.5 (based on updated version of the EC assessment protocol)

- a. Clarification that *EU RED certified* material refers also to material certified by a national scheme recognized by the European Commission.
- b. Requirement added that the scope of the recognition has to be taken into account when accepting material from other voluntary schemes (see F.2.3.).
- c. Clarification that operators may also track GHG intensities separately (see F.3.3.3 and F.3.4.7).
- d. Clarification that several legal entities operating on one site need individual mass balance documentations (F.3.4.2). and further explanation on the conversion factor (F.3.4.8.).
- e. Amendment regarding required product information (see annex).

Main changes between Version 3.5 and Version 3.6

- a. Annex 1 was updated to ensure a transparent transmission of information in waste and residue based supply chains

Table of Contents

- A. The aim of this standard**
- B. What this standard covers**
- C. Version and date**
- D. Note on using this standard**
- E. Terms and definitions**
- F. Requirements**
 - 1. General Requirements**
 - 2. Specific Requirements for Acquiring *RSB EU RED* Certified Material or *EU RED* Certified Material**
 - 3. Specific Requirements for Handling *RSB EU RED* Certified Material or *EU RED* Certified Material**
 - 3.1 Records of product information
 - 3.2 Identity Preserved (only for *RSB EU RED* certified material)
 - 3.3 Segregation (only for *RSB EU RED* certified material)
 - 3.4 Mass Balance (*RSB EU RED* and *EU RED* certified material)
 - 4. Specific Requirements for Forwarding *RSB EU RED* Certified Material or *EU RED* Certified Material**

Annex I – Summary of required product information to be recorded by the Participating Operator for *RSB EU RED* and *EU RED* Certified Material at different steps

Annex II – Visual representations of 3 of the chain of custody system options.

A. The aim of this standard

The aim of this standard is to ensure that Participating Operators put in place a robust and transparent chain of custody system that provides traceability for the *RSB EU RED* and/or *EU RED* Certified Material (e.g. biomass, chemical intermediaries, biofuel, etc.) acquired from and/or delivered to other operators in the supply chain.

This standard also aims to ensure that sustainability claims based on compliance with RSB standards only accompany material that is acquired, handled, and forwarded by RSB-certified operators according to the requirements included in this standard.

B. What this standard covers

This standard applies to any RSB-certified operator acquiring, handling and/or forwarding *RSB EU RED* and/or *EU RED* Certified Material (i.e. material certified against a voluntary or national scheme recognized by the European commission for compliance with conditions set out in Directive 2009/28/EC). The first section describes general requirements you shall meet when putting in place chain of custody systems. It is followed by specific requirements for the acquisition, handling and forwarding of certified material.

C. Version and date

Version 3.6 of this RSB EU RED Standard for Traceability (Chain of Custody) shall be effective on 15 February 2018.

Whenever any contradiction or inconsistency exists between this version and previous versions of this standard, the latest version shall prevail. Any new version of this document will be notified immediately via email to all Participating Operators, Certification Bodies and RSB Accreditation Body.

D. Note on using this standard

All parts of this standard are considered to be normative, including its aim, scope, effective date, notes on its use, references, terms and definitions, requirements and annexes, unless we say otherwise. When putting this standard in place you shall make sure that you meet all of the requirements specified in this standard, and any other measures necessary to achieve its aim. In case of a conflict between this standard and the EU Market Access Standard (RSB-STD-11-001), the latter shall prevail.

E. Terms and definitions

For the purposes of this International Standard, the terms and definitions given in RSB Glossary of Terms (RSB-STD-01-002) shall apply. The following terms are particularly important:

Acquisition process

The acquisition process includes any and all aspects of ordering, sourcing, procuring, buying, purchasing, receiving or otherwise gaining legal and physical control of a product.

Acquiring a product, time of

The time of acquisition of a product refers to the time when direct or indirect legal and physical control (ownership) is acquired

First Collector of waste and residues

Operator that receives waste or residual materials from points of origin

EU RED Certified Material

refers to biomass or biofuels certified by any voluntary scheme or national scheme recognized by the European Commission other than RSB. *EU RED Certified Material* may be handled by an RSB certified Participating Operator and forwarded with an “EU RED Compliant” on-product claim, following RSB EU RED Procedure on Communication and Claims (RSB-PRO-11-001-50-001).

Forwarding of material

refers to the transfer of legal control of *RSB EU RED* or *EU RED Certified Material* to the next operator in the supply chain.

Handling of material

refers to the storage, processing and transport of *RSB EU RED* or *EU RED Certified Material* within the operations included in your scope of certification (e.g. the transformation of municipal solid waste into gas through pyrolysis or a warehouse/trader storing bioethanol).

Point of origin

Companies or private households where waste and residues occur.

RSB Certified Material

refers to biomass or biofuels certified to the global RSB Principles & Criteria (RSB-STD-01-001) and other relevant RSB standards and procedures.

RSB EU RED Certified Material

refers to biomass or biofuels certified to the Consolidated RSB EU RED Principles & Criteria (RSB-STD-11-001-01-001) and other relevant RSB EU RED standards and procedures. For more information about RSB EU RED claims, please see RSB-PRO-11-001-50-001 (Consolidated RSB EU RED Procedure on Communication and Claims).

F. Requirements

1. General Requirements

1. 1. You shall put in place a chain of custody system to track *RSB EU RED* and/or *EU RED* Certified Material through the processes included in your scope of certification. This system shall meet all the general requirements of this section and the applicable specific requirements (Sections F.2, F.3 and F.4) described in this standard.
1. 2. You shall appoint a management representative as having overall responsibility and authority for putting in place and monitoring the chain of custody system.
1. 3. You shall identify and document the employees or third parties involved in your chain of custody system, in particular those in charge of the acquisition, handling and forwarding (and verification of the product information) of *RSB EU RED* and/or *EU RED* Certified Material.
1. 4. You shall provide involved employees with appropriate training and make sure they have the needed competences, knowledge and experience to put your chain of custody system in place.
1. 5. You shall have all necessary infrastructure and operating procedures in place to effectively operate the chain of custody system and ensure that *RSB EU RED* and/or *EU RED* Certified Material can be tracked continuously without interruption through all internal processing steps between their acquisition and forwarding to your clients.
1. 6. You shall document all sites where *RSB EU RED* and/or *EU RED* Certified Material is acquired, handled and forwarded and where internal processing steps occur (See also Section F.1.3 of RSB-STD-11-001-30-001 Consolidated RSB EU RED Standard for Operators taking part in RSB certification systems), with additional requirements for site records as follows:
 1. 6. 1. **Farms, Plantations or Forestry:**
 - List of fields, production area (ha or acres), status (in production/not in production), biomass type, chain of custody model employed
 - List of all recipients of sustainable biomass (e.g. collection points, storage facilities, warehouse, traders), including their address and contracts

- Additional sites used by the operator but owned by third parties.
1. 6. 2. **Industrial units (mills, feedstock processing, biofuel production, refinery, blending facility etc):**
 - List of sites, status (in production/not in production), processing pathway, product type, production volumes information, chain of custody model employed;
 - List of all recipients of sustainable biofuel (e.g. collection points, storage facilities, warehouse, traders), including their address and contracts
 - Additional sites used by the operator but owned by third parties.
 1. 6. 3. **Collection Points, Storage Facilities, Warehouse and Traders**
 - List of all suppliers of sustainable biomass, and copy of their valid certificates
 - List of all collection points, including name and address
 - Record of mass balance calculation (if relevant¹)
 - If you are not the legal owner of the storage site, a written contract between your organization and the legal owner of the site will be required to forward products with an *RSB EU RED* or an *EU RED* compliance claim included with the product information.
 1. 7. You shall keep these records for 5 years.
 1. 8. Greenhouse gas (GHG) emissions for transport shall be added, either by a) the Participating Operator forwarding *RSB EU RED* or *EU RED* Certified Material, prior to its transport; b) the Participating Operator responsible for transport of the *RSB EU RED* or *EU RED* Certified Material; or c) the Participating Operator acquiring *RSB EU RED* or *EU RED* Certified Material, after its transport. GHG emissions for transport can be calculated by using disaggregated default values for transport² or by using the RSB GHG Calculator or accepted alternatives.

¹ Participating Operators implementing Identity Preserved or Segregation models are not required to provide this record

² EU RED 2008/29/EC Annex V

1. 9. You shall make sure that sufficient details to identify the material are included in the product information attached to every batch of *RSB EU RED* or *EU RED* Certified Material that you acquire, handle or forward.

Full details of product information requirements/guidelines for each operator type are available in Annex I.

Note: additional requirements for documentation may apply in certain EU Member States (e.g NABISY system in Germany). Please contact the RSB Secretariat for more details.

1. 10. If you are implementing more than one chain of custody systems in your operation(s) (e.g. one of your clients require physically segregated batches of products while others use mass balance), you shall keep a separate accounting for groups of product acquired through each chain of custody system used. You may group various products that share similar characteristics in terms of product type, quality and production process into product groups.
1. 11. If you are simultaneously acquiring, producing, processing, handling or forwarding *RSB* Certified Material, *RSB EU RED* Certified Material and/or *EU RED* Certified Material (See RSB-PRO-11-001-50-001 for more details on the different allowed on-product claims), you shall keep a separate accounting for each group of product. Specific provisions for the physical mixing of different groups of product are detailed in Section F.3.
1. 12. You shall provide any product information required in this standard upon request to the RSB Secretariat, the Accreditation Body and/or your Certification Body.
1. 13. You shall notify your Certification Body and the RSB Secretariat about any modification in your chain of custody system.

2. Specific Requirements for Acquiring *RSB EU RED* Certified Material or *EU RED* Certified Material

2. 1. Any and all acquisition of *RSB EU RED* Certified Material or *EU RED* Certified Material shall be based on a contractual agreement between you and your supplier. *Note: this includes purchases made on spot markets.*

2. 2. You shall make sure that the product information described in Annex I for incoming RSB EU RED Certified Material or EU RED Certified Material , based on the information is provided by your supplier (e.g. supplier invoice, transport documentation, other supporting documentation) and keep records of this information
2. 3. In the case that you are acquiring EU RED certified material you shall make sure that the voluntary or national scheme is recognized by the European Commission for the scope needed for this material, i.e
 - Feedstock type
 - Feedstock origin
 - Biofuel production geography
 - Extent of supply chain covered
 - Sustainability criteria covered (e.g. approaches to determine GHG emission reduction values)³
3. **Specific Requirements for Handling RSB EU RED Certified Material or EU RED Certified Material**
 3. 1. You shall keep records of the product information described in Annex I for handling RSB EU RED Certified Material or EU RED Certified Material in process.
 3. 2. For operators using an **Identity Preserved** chain of custody system:

Note: this is only for RSB EU RED certified material.

 3. 2. 1. Document each batch of RSB EU RED Certified Material in each internal processing step included in your certification scope separately.
 3. 2. 2. Do not mix a batch of RSB EU RED Certified Material tracked under this system with a batch of RSB EU RED Certified Material from a different place of origin or a batch of products that are not RSB EU RED certified.
 3. 2. 3. It will be necessary to inform your Certification Body and change your tracking model to “Product Segregation”,
 3. 2. 3. 1. If a “batch” (See RSB Glossary of Terms. Ref: RSB-STD-01-002) of RSB EU RED Certified Material is physically mixed with a batch of RSB EU RED Certified Material from a different place of origin; or
 3. 2. 3. 2. In cases where the documentation associated with a batch of RSB EU RED Certified Material was not kept separate from another batch of RSB EU RED Certified Material.

³ <https://ec.europa.eu/energy/sites/ener/files/documents/voluntary%20schemes%20overview%20table%20to%20publish.pdf>

3. 2. 4. It will be necessary to inform your Certification Body and change your tracking model to “Mass Balance” if a batch of *RSB EU RED* Certified Material is physically mixed with a batch of *EU RED* Certified Material or with a batch of products that are not RSB EU RED or EU RED certified in an internal processing step.
3. 3. For operators using a **Product Segregation** chain of custody system:

Note: this is only for RSB EU RED certified material.

 3. 3. 1. Document *RSB EU RED* Certified Material separately from products that are not RSB certified.
 3. 3. 2. Keep *RSB EU RED* Certified Material physically separate from products that are not *RSB EU RED* certified. *Note: you can mix different batches of RSB EU RED Certified material.*
 3. 3. 3. When *RSB EU RED* Certified Materials with different GHG intensities are mixed together, calculate the greenhouse gas (GHG) intensity of each batch of *RSB EU RED* Certified Material in the mix and apply the highest GHG intensity to the entire mix or track the individual GHG intensities separately.

Example: 1'000 Liters of RSB EU RED certified bioethanol with a GHG intensity of 40 g CO₂ eq/MJ mixed with 1'000 Liters of RSB EU RED certified bioethanol with a GHG intensity of 50 g CO₂ eq/MJ will make 2'000 Liters of RSB EU RED certified bioethanol with a GHG intensity of 50g CO₂ eq/MJ.
 3. 3. 4. Do not use the “identity of product preserved” tracking model in any internal processing steps if the “product segregation” tracking model was used anywhere in the preceding steps of the supply chain.
 3. 3. 5. It will be necessary to inform your Certification Body and change your tracking model to “Mass Balance” if a batch of *RSB EU RED* Certified Material is physically mixed with a batch of products that are not *RSB EU RED* certified in an internal processing step.
3. 4. For operators using a **Mass Balance** chain of custody system:
 3. 4. 1. If several operational sites are included in the scope of certification, each operational site shall maintain its own Mass Balance accounting system.

3. 4. 2. If more than one legal entity operates on a site then each legal entity is required to operate its own mass balance.
3. 4. 3. Record *RSB EU RED* Certified Material separately from *EU RED* certified material
3. 4. 4. Record *RSB EU RED* Certified Material separately from materials that are not certified to either *RSB EU RED* or *EU RED*.
3. 4. 5. Record the compliance claim associated with each batch of *RSB EU RED* or *EU RED* Certified Material
3. 4. 6. You may physically mix *RSB EU RED* Certified Material with products that are *EU RED* certified and/or with products that are not certified to either *RSB EU RED* or *EU RED*.
3. 4. 7. When *RSB EU RED* Certified Materials and/or *EU RED* Certified Materials with different GHG intensities are mixed together, either apply the highest GHG intensity to the entire mix or track the individual GHG intensities separately.

Example for applying the highest GHG intensity: A mix containing:

- 1'000 Liters of RSB EU RED certified biodiesel with a GHG intensity of 40 g CO₂ eq/MJ

- 1'000 Liters of RSB EU RED certified biodiesel with a GHG intensity of 50 g CO₂ eq/MJ

- 1'000 Liters of EU RED certified biodiesel with a GHG intensity of 35 g CO₂ eq/MJ

will make 2'000 Liters of RSB EU RED certified biodiesel with a GHG intensity of 50g CO₂ eq/MJ and 1'000 Liters of EU RED certified biodiesel with a GHG intensity of 50g CO₂ eq/MJ.

3. 4. 8. Monitor the balance of *RSB EU RED* and/or *EU RED* Certified Material withdrawn from and added to your mass balance system, taking into account the conversion factor (if processing is involved). Calculate the conversion factor as follows:

$$\text{Conversion factor (\%)} = \frac{\text{Amt. Output}}{\text{Amt. Input}} * 100$$

Calculate the conversion factor based on the actual output of a specific product, coproduct and/or residue.

Attribute sustainability characteristics of the feedstock (i.e. *RSB EU RED* certified) that is processed equally to product(s), coproduct(s) and residues.

Example: If 50% of your feedstock is certified *RSB EU RED* sustainable, you have to consider 50% of all products, coproducts and residues as *RSB EU RED* sustainable.

3. 4. 9. Keep the mass balance material-specific. It is not allowed to transfer the characteristic "*RSB EU RED certified*" from one type of material to another type of material.
3. 4. 10. Reconciliation (eg. monthly) of *RSB EU RED* and/or *EU RED* certified inputs and outputs shall be available, including control of purchases and sales of the product. *Note: reconciliation of RSB EU RED certified inputs and outputs shall be separate from the reconciliation of EU RED certified inputs and outputs.*
3. 4. 11. The balance shall be monitored. You may use either of the following accounting methods:
 3. 4. 11. 1. Continuous: Deficits of *RSB EU RED* or *EU RED* Certified Material shall not occur; i.e. you shall not forward or deliver greater amount of *RSB EU RED* or *EU RED* Certified Material than you acquire or produce;
 3. 4. 11. 2. Fixed: Deficits of *RSB EU RED* or *EU RED* Certified Material may occur, as long as balance is achieved over a fixed period of time (max. 3 months); i.e. You may forward or deliver greater amount of *RSB EU RED* or *EU RED* Certified Material than you acquire or produce as long as the total amount of forwarded/delivered *RSB EU RED* or *EU RED* Certified Material over (at maximum) 3 months equals the amount of acquired/produced *RSB EU RED* or *EU RED* Certified Material over the same period, considering the conversion factor.
3. 4. 12. A positive balance of *RSB EU RED* or *EU RED* Certified Material may be reported into the next reporting period if the corresponding amount of material is in stock and until your positive balance is expended.

3. 4. 13. Do not use the “identity of product preserved” or “segregation” tracking model in any internal processing steps if the “mass balance” tracking model was used anywhere in the preceding steps of the supply chain.
4. **Specific Requirements for Forwarding RSB EU RED Certified Material or EU RED Certified Material**
 4. 1. Any and all forwarding of *RSB EU RED* Certified Material or *EU RED* Certified Material shall be based on a **contractual agreement** between you and your customer. *Note: this includes purchases made on spot markets.*
 4. 2. You shall include Product Transfer Documentation (PTD) to outgoing *RSB EU RED* Certified Material or *EU RED* Certified Material. The PTD shall include the product information described in Annex I. You may use regular sales documentation (invoices, bill of lading, etc...) as PTD as long as it includes the product information described in Annex I.
 4. 3. You shall keep records of all product transfer information for a period of five years.

Annex I – Summary of required product information to be recorded by the Participating Operator for *RSB EU RED* and *EU RED* Certified Material at different steps

A. General Information

For incoming *RSB EU RED* or *EU RED* Certified Material (“acquisition”):

- Description of the incoming material, including technical specification, if available
- Specification of the raw material that was used to produce the product (i.e. specification of the crop, waste or residue, etc. that was used)
- Statement if the raw material meets the definition for waste and residues
- Quantity of certified material(s)
- Date of acquisition and (if different from the date of acquisition) date of entry in the participating operator’s chain of custody tracking and management systems
- Location of the site where *RSB EU RED* or *EU RED* Certified Material is acquired⁴
- Name and address of supplier(s)
- Name and address of the last production/processing site
- If the previous production/processing site is managed by an external third party, the name and address of this external third party
- *For RSB EU RED certified material only:* valid RSB Certificate number, Certification Body and Chain of custody model employed at the supplier’s last processing site
- *For EU RED certified material only:* Name of the certification scheme and valid certificate number;
- *RSB EU RED* or *EU RED* Short claim (see RSB-PRO-11-001-50-001)
- Greenhouse Gas Intensity (calculated using the EU RED methodology, or any calculator/tool that has been recognised by the European Commission for the purposes of the EU RED).
- In case actual values are used:
 - GHG emissions value in g CO₂ equivalent/MJ of biofuel (for biofuel) and g CO₂ equivalent / dry-ton feedstock (biomass and intermediaries)
 - Values for the following elements of the calculation shall be stated separately:

⁴ Origin of raw material

- Emissions from the extraction or cultivation of raw materials
- Annualized emissions from carbon stock changes caused by land use change
- Emissions from processing
- Emissions from transport and distribution
- Emission saving from soil carbon accumulation via improved agricultural management
- Emission saving from carbon capture and geological storage
- Emission saving from carbon capture and replacement
- Emission saving from excess electricity from cogeneration
- In case (disaggregated) default values are used, the following information shall be provided in line with Annex V of the Renewable Energy Directive:
 - Feedstock (e.g. wheat)
 - Process technology (e.g. natural gas as process fuel in conventional boiler)
 - Country of origin in the case of corn default value
- For waste and processing residues (other than agricultural crop residues, aquaculture, fisheries and forestry residues) and (intermediary) products made thereof: Statement that compliance with the sustainability criteria according to Article 17(3) to (6) Renewable Energy Directive was not audited and not certified

For *RSB EU RED* or *EU RED* Certified Material in process within your scope of certification (“handling”), the operator should keep the following records:

- Identification and description of the process
- Name and address of the site(s) where the production steps occur
- Conversion factor(s)⁵ used in processing of each group of products (where relevant)

For outgoing *RSB EU RED* or *EU RED* Certified Material (“forwarding”):

- Description of the product, including the technical specification, if available
- Specification of the raw material that was used to produce the product (i.e. specification of the crop, waste or residue, etc. that was used)

⁵ Conversion Factors are used to calculate the amount of outcomes based on the initial amount of material entering the processing step. They are expressed as a ratio of Liters of outcomes per Liter of entering material, Liters per Tons, m3 per Tons etc.

- Statement if the raw material meets the definition for waste and residues
- Quantity of certified product(s)
- Date of shipment
- Name and address of customer(s) and delivery site
- Name and address of production or storage site(s) and site from which the product is forwarded⁶
- If the site from which the product is forwarded is managed by an external third party, the name and address of this external third party
- Country of origin
- Unique number of the delivery note (e.g. Bill of lading, or invoice #)
- ID number of batch
- valid RSB Certificate number, Certification Body and Chain of custody model employed
- *RSB EU RED* or *EU RED* Short claim (see RSB-PRO-11-001-50-001)
- For waste and processing residues (other than agricultural crop residues, aquaculture, fisheries and forestry residues) and (intermediary) products made thereof: Statement that compliance with the sustainability criteria according to Article 17(3) to (6) Renewable Energy Directive was not audited and not certified
- Greenhouse Gas Intensity (calculated using the EU RED methodology, or any calculator/tool that has been recognised by the European Commission for the purposes of the EU RED)
 - In case (disaggregated) default values are used: State “default value” or “disaggregated default value”
 - In case (disaggregated) default values are used, state the following in line with Annex V of the Renewable Energy Directive:
 - Feedstock (e.g. wheat)
 - Process technology (e.g. natural gas as process fuel in conventional boiler)
 - Country of origin in the case of corn default value
 - In case actual values are used: State GHG emissions value in g CO₂ equivalent/MJ of biofuel (for biofuel) and g CO₂ equivalent / dry-ton feedstock (biomass and intermediaries)

⁶ Last internal processing step where the RSB/RSB EU RED/EU RED compliant product is handled.

- In case actual values are used, separate values for the following elements of the calculation shall be stated separately:
 - Emissions from the extraction or cultivation of raw materials
 - Annualized emissions from carbon stock changes caused by land use change
 - Emissions from processing
 - Emissions from transport and distribution
 - Emission saving from soil carbon accumulation via improved agricultural management
 - Emission saving from carbon capture and geological storage
 - Emission saving from carbon capture and replacement
 - Emission saving from excess electricity from cogeneration

- Statement whether the GHG value contains transport emissions. If not, list the transport type and transport distance (in km)

B. In addition to the requirements listed in A, in case of industrial units (mills, feedstock processing, biofuel production, refinery, blending facility) the following data shall be also informed by the operator to its customer:

- If biomass or biofuel is being delivered to a retailer, an electricity, heat or cogeneration plant, also include the following in accordance with the GHG Emissions Calculation Methodology described in RSB-STD-11-001 (RSB EU Market Access Standard) or any other calculator recognized by EU RED.
 - GHG emissions value in g CO₂ equivalent/MJ
 - Fossil fuel comparator in g CO₂ eq/MJ (dependent on end use)
 - The GHG emissions savings (%)

Annex II – Visual representations of 3 of the chain of custody system options

Identity Preserved

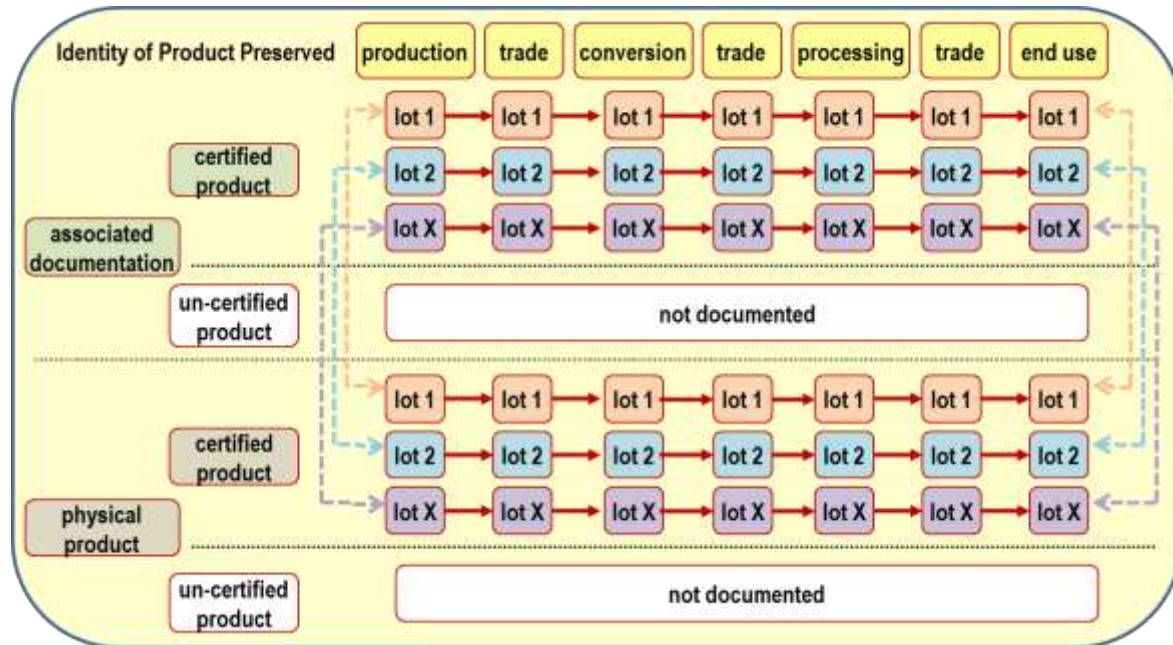


Figure 1: All product lots (batches) are kept separately. E.g. a batch of *RSB EU RED* certified feedstock from Farm A cannot be mixed with a batch of *RSB EU RED* certified feedstock from Farm B.

Product Segregation

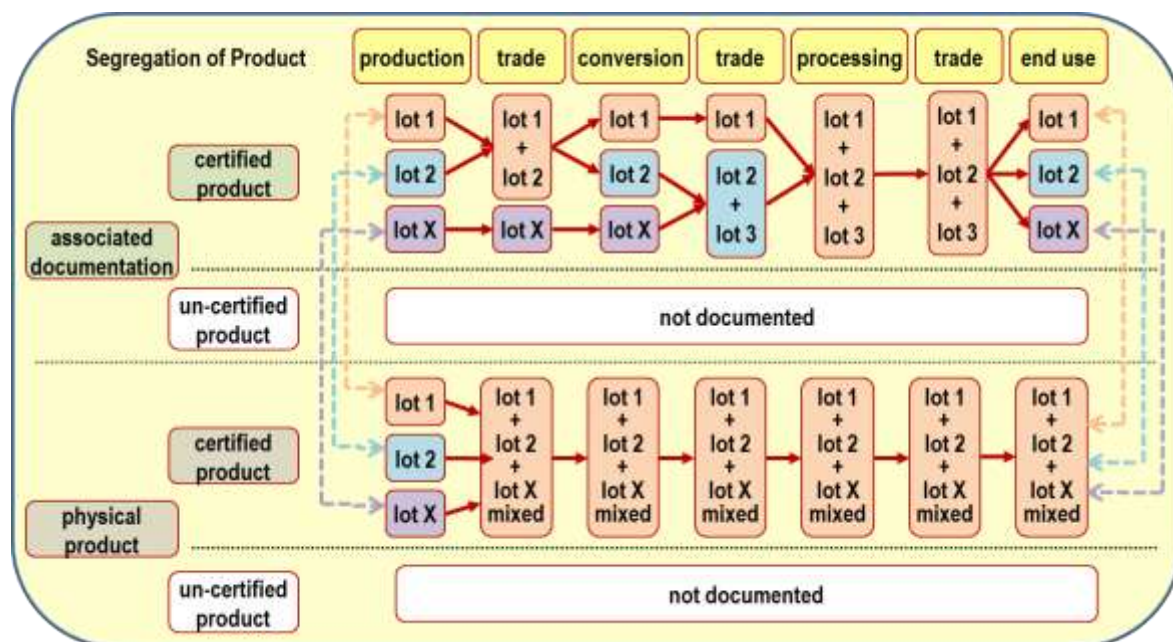


Figure 2: Certified products are kept separate from non-certified products. E.g. a batch of *RSB EU RED* certified biodiesel from Unit A can be mixed with a batch of *RSB EU RED* certified biodiesel from Unit B, but not with a batch of non-*RSB EU RED* certified biodiesels from Unit C.

Mass Balance

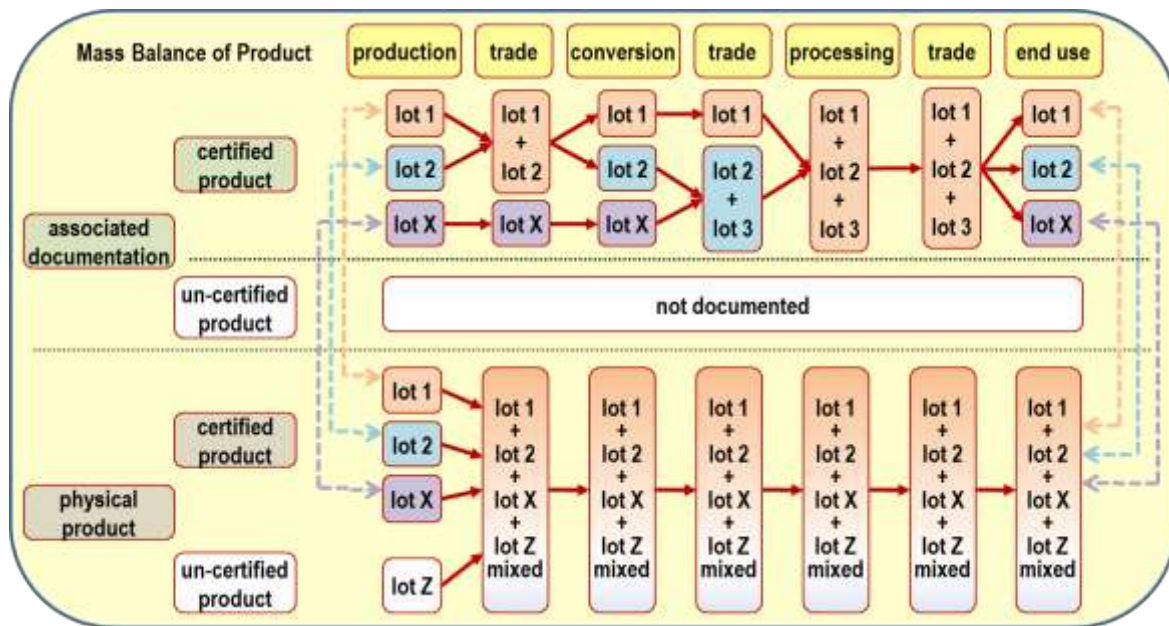


Figure 3: All products may be mixed, as long as documentation remains separate. E.g. a batch of *RSB EU RED* certified ethanol from Producer A can be mixed with a batch of non-*RSB EU RED* certified ethanol from Producer B. An equivalent quantity of certified and un-certified product can then be later sold to different markets, according to the mass balance accounting of the inputs.