

# Assessment of Round Table on Responsible Soy EU RED (RTRS EU RED)

**Version as submitted 14 June 2017**

## Summary

An assessment has been made on compliance of the *Round Table on Responsible Soy with EU RED Requirements* scheme, hereafter the "RTRS EU RED", as submitted to the European Commission for recognition, with the sustainability criteria of Directive 2009/28/EC.

The assessment results indicate that RTRS EU-RED scheme meets the mandatory sustainability requirements of Directive 2009/28/EC on GHG, land-use, chain of custody and audit.

Scheme scope:

- Type of feedstock: Soy
- Type of biofuel: Biodiesel
- Geographic coverage: Global
- Chain of custody coverage: Full fuel chain

## Background

The Round Table on Responsible Soy (RTRS) is a global multi-stakeholder platform comprising stakeholders from throughout the soy value chain (producers, traders, financial institutions, manufacturers, retailers, food companies as well as environmental and social NGOs). The RTRS aims to promote responsible soy production that is economically, socially and environmentally sustainable. The RTRS was initiated in 2006 and currently has more than 180 international members.

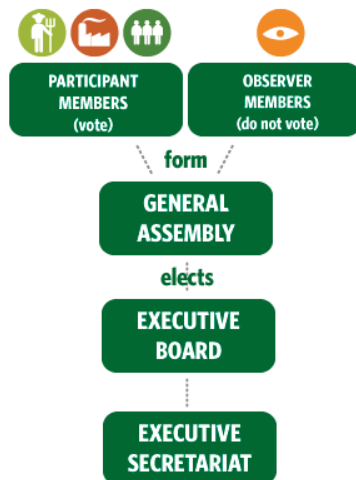
The RTRS has been operational since June 2010 following the publication of the RTRS Standard for Responsible Soy Production Version 1.0, which covers wider environmental and social criteria. The RTRS EU RED requirements are an add-on to the RTRS Standard and must be implemented as part of the overall RTRS certification system, which includes certification, accreditation and chain of custody requirements. Thereby the scheme covers the sustainability requirements of Directive 2009/28/EC, as well wider environmental and social criteria.

The RTRS EU RED scheme was formally recognised by the European Commission via a Decision dated 19 July 2011<sup>1</sup>. (The Decision expired on 9 August 2016.)

An overview of the scheme governance structure is shown in Figure 1 below.

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<sup>1</sup> Commission Decision 2011/440/EU.



**Figure 1: RTRS scheme governance**

The **General Assembly** is the highest decision-making body of RTRS. It encompasses all the Members, both Participants and Observers, although only the former have the right to vote and, thus, they may choose the representatives in the Executive Board.

The **Executive Board** is made up of a maximum number of 15 members representing the three constituencies in equal proportions and in an equitable manner. Producers; Industry, Trade and Finance, and Civil Society have a maximum number of 5 representatives each, which total a maximum number of 15 members, all of them with the same voting rights, and chosen by the General Assembly on an annual basis, in their role of representatives for a two-year period

The **Executive Secretariat** is based in Argentina and runs as an operational centre for offering services to its members. It currently comprises 8 members.

In turn, ad hoc **Task Force** working groups are formed according to the needs for some specific topics, such as National Interpretations, RED compliance and Chain of Custody options, among others.

RTRS is seeking formal assessment and recognition by the European Commission for the RTRS EU RED, as a 'voluntary scheme' to demonstrate compliance with Articles 17(2)-17(5) of the Renewable Energy Directive (RED).

**Please note this assessment focuses on coverage of the mandatory criteria, Articles 17(2)-(5). Coverage of the criteria that are 'non-mandatory' for economic operators, Article 18(4), is not part of this assessment at this time.**

**Documents assessed:**

- Reporting RTRS EU RED V2
- RTRS Accreditation and Certification requirements for responsible soy production ENG\_V4.2
- RTRS Chain of Custody Accreditation and Certification Requirements for CBs\_V3.3\_ENG
- RTRS Chain of Custody Standard V2.5\_ENG
- RTRS EU RED Communication and Claims Policy V1.2\_ENG
- RTRS EU RED Compliance Requirements for Producers V3.3\_ENG
- RTRS EU RED Compliance Requirements for the Supply Chain V3.4\_ENG
- RTRS EU RED System Description V2.4\_ENG
- RTRS Group and Multi-site certification requirements for CBs\_V3.2\_ENG
- RTRS Group and Multi-site Certification Standard V 3.2\_ENG

**Documents not assessed:**

- RTRS Standard for Responsible Soy Production Version 2.0\_ENG

**Assessment results**

The summary results of the assessment are presented in the table below. The detailed assessment results are available in Annex 1.

Table 1: Assessment results - summary

RED Article	RTRS EU RED	Comments
	Version as submitted 14 June 2017	
Sustainability criteria		
17(2): Greenhouse gas emissions savings	Y	
calculation of actual emission savings	Y	
emission saving from soil carbon accumulation via improved agricultural management ( $e_{sca}$ )	Y	
emission saving from excess electricity from cogeneration ( $e_{ee}$ )	Y	
emission saving from carbon capture and geological storage ( $e_{ccs}$ )	n/a	The application of $e_{ccs}$ is not permitted in the RTRS scheme.

RED Article	RTRS EU RED	Comments
	Version as submitted 14 June 2017	
emission saving from carbon capture and replacement ( $e_{ccr}$ )	<b>n/a</b>	The application of $e_{ccr}$ is not permitted in the RTRS scheme.
17(3): Conservation of biodiversity	<b>Y</b>	
17(4): Conservation of carbon stocks	<b>Y</b>	
17(5): Conservation of peatlands	<b>Y</b>	
17(1): Exemption for wastes and residues	<b>n/a</b>	
<b>Chain of Custody</b>		
18(1): Use of a mass balance system	<b>Y</b>	
<b>Recognition of other voluntary schemes and national systems</b>	<b>Y</b>	
<b>Audit Quality and Scheme Governance</b>		
18(5): Adequate standards of reliability, transparency and independent auditing	<b>Y</b>	

## Annex 1: Detailed assessment results

### Sustainability criteria

The sustainability criteria detailed below are the mandatory sustainability criteria of the RED: Article 17(2) – 17(5)).

Scope of the sustainability scheme for biofuels and bioliquids		
Requirement	Guidance	Assessment
0.1 Voluntary schemes can only demonstrate compliance with the sustainability criteria for biofuels and bioliquids.	<ul style="list-style-type: none"> <li>Set the scope of the scheme applying the relevant definitions of Directive (2009/28/EC) for "biomass", "bioliquids" and "biofuels".</li> </ul>	<p><b>Y</b></p> <p>RTRS EU RED Compliance Requirements for Producers &amp; RTRS EU RED Compliance Requirements for Supply chain</p> <ul style="list-style-type: none"> <li>I. Introduction</li> <li>The RTRS EU RED Scheme, which will allow soy producers and processors to meet the requirements for supplying soy-based biomass, biofuels and/or bioliquids to European Union member states.</li> <li>II. Scope</li> <li>The RTRS EU RED Compliance Requirements for Producers are mandatory for all producers (growers) seeking to supply soy, as well as soy-based biomass, biofuels and/or bioliquids to the EU biofuel market.</li> <li>V. Definitions</li> <li>Biofuel: Liquid or gaseous fuel for transport produced from biomass.</li> </ul>

			<ul style="list-style-type: none"> <li>• Bioliquid: Liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass.</li> <li>• Biomass: Biodegradable fraction of products, waste and residues from biological origin from agriculture (including vegetal and animal substances), forestry and related industries including fisheries and aquaculture, as well as the biodegradable fraction of industrial and municipal waste.</li> </ul>
<b>Article 17(2): Greenhouse gas emissions savings</b>	<b>The use and production of biofuels and bioliquids should lead to reductions in greenhouse gas emissions compared to fossil fuels</b>		
Requirement	Guidance	Assessment	
<p>1.1 The greenhouse gas emission saving from the use of biofuels shall be at least 60% for biofuels produced in installations starting operation after 5 October 2015. In the case of installations that were in operation on or before 5 October 2015 biofuels shall achieve a greenhouse gas emission saving of at least 35% until 31 December 2017 and at least 50% from 1 January 2018.</p>	<ul style="list-style-type: none"> <li>• With respect to Article 17(2) the primary role of the voluntary schemes is to ensure that operators deliver accurate data on GHG emissions of biofuels and bioliquids.</li> <li>• Member States will verify whether these emissions fulfil the requirements of the Renewable Energy Directive. For this purpose the Member States need to be informed whether the biofuel or bioliquid has been produced in an installation that</li> </ul>	<p><b>Y</b></p> <p>RTRS EU RED Compliance Requirements for the Supply Chain</p> <ul style="list-style-type: none"> <li>• I. Introduction</li> <li>• For biofuels produced in installations starting operation after 5 October 2015, the greenhouse gas emission saving from the use of biofuels shall be at least 60% compared to the fossil fuel reference. For biofuels produced in installations that were in operation on or before 5 October 2015, biofuels shall achieve a greenhouse gas emission saving of at least 35% compared to the fossil fuel reference until 31 December 2017 and at least 50% compared to the fossil fuel reference from 1 January 2018.</li> </ul>	

<p>Member States are obliged to transpose the amendments regarding the minimum GHG emissions savings set out in Directive (2015/1513/EU) by 10 September 2017.</p>	<p>was in operation on or before 5 October 2015.</p> <ul style="list-style-type: none"> <li>An installation shall be considered to be in operation if the physical production of biofuels or bioliquids has taken place.</li> </ul>		<ul style="list-style-type: none"> <li>VII. Compliance requirements for the supply chain</li> <li>1.4.3 The organization shall clearly indicate whether the installation, in which the production of soy-derived biofuels or bioliquids is taking place, was in operation on or before 5 October 2015.</li> <li>VIII. Guidance for compliance requirements</li> <li>2.1.1 [...] For biofuels produced in installations starting operation after 5 October 2015, the greenhouse gas emission saving from the use of biofuels shall be at least 60% compared to the fossil fuel reference. For biofuels produced in installations that were in operation on or before 5 October 2015, biofuels shall achieve a greenhouse gas emission saving of at least 35% compared to the fossil fuel reference until 31 December 2017 and at least 50% compared to the fossil fuel reference from 1 January 2018.</li> </ul>
<p>1.2 The greenhouse gas emission saving from the use of biofuels and bioliquids shall be calculated in accordance with RED Article 19(1)-19(3), Annex V and Commission Decision 2010/335/EU of 10 June 2010.</p>	<ul style="list-style-type: none"> <li>The greenhouse gas emission saving from the use of biofuel and bioliquids shall be calculated as follows: <ul style="list-style-type: none"> <li>a. where a default value for greenhouse gas emission saving for the production pathway is laid down in part A or B of Annex V and where the <math>e_i</math> value for those biofuels or bioliquids calculated in accordance with point 7 of part C of Annex V is equal to or less than zero, by using that default value;</li> </ul> </li> </ul>	<p><b>Y</b></p>	<p>RTRS EU RED compliance requirements for the Supply Chain</p> <ul style="list-style-type: none"> <li>I. Introduction</li> <li>The EU has provided 'disaggregated default' values for most biofuel feedstocks which economic operators can use to calculate whether the fuel they are supplying meets the minimum savings threshold. However, for soy disaggregated default values do not meet the minimum GHG savings. In practice, this means that some supply chain operators will have to record actual values and calculations to show the minimum GHG savings is met.</li> <li>VII. Compliance requirements for the supply chain</li> </ul>

	<p>b. by using an actual value calculated in accordance with the methodology laid down in part C of Annex V; or</p> <p>c. by using a value calculated as the sum of the factors of the formula referred to in point 1 of part C of Annex V, where disaggregated default values in part D or E of Annex V may be used for some factors, and actual values, calculated in accordance with the methodology laid down in part C of Annex V, for all other factors.</p>	<ul style="list-style-type: none"> <li>• 2.1 Greenhouse gas (GHG) emissions from soy processing are measured and recorded.</li> <li>• The organization may use either a disaggregated default value (Option 1) or an actual value (Option 2).</li> <li>• 2.2 Greenhouse gas (GHG) emissions from transport of soy products are measured and recorded.</li> <li>• <i>This requirement is applicable to the organization that has control of the transport of soy products between the two economic operators (e.g. between production area and grain silo or crush, between crush and refinery, between refinery and manufacturer, etc). The organization may use either a default value or an actual value.</i></li> <li>• 2.2.1 Option 1 – Disaggregated default value</li> <li>• 2.2.1 Option 2 – Actual value</li> <li>• 2.4. Total greenhouse gas (GHG) emissions are calculated.</li> <li>• 2.4.1 The last economic operator in the supply chain shall calculate the total soy biodiesel greenhouse gas emissions for cultivation, land use change, transportation and processing using the formula included in Section IX of this document and Section C of Annex V of Directive 2009/28/EC.</li> <li>• 2.4.2 Economic operators may calculate the total soy biodiesel greenhouse gas emissions through any of the three following options: <ul style="list-style-type: none"> <li>a) As the sum of disaggregated default values for each term of the formula included in Section C of Annex V of Directive 2009/28/EC;</li> </ul> </li> </ul>
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		<p>b) As the sum of actual values for each term of the formula included in Section C of Annex V of Directive 2009/28 EC; or</p> <p>c) As the sum of combined disaggregated default values (Sections D and E of Annex V) and actual values.</p> <ul style="list-style-type: none"> <li>• VIII. Guidance for compliance requirements</li> <li>• [...] The GHG savings shall be calculated using the value from 2.4 and the fossil comparator of 83,8g gCO<sub>2</sub>eq/MJ for biodiesel (the latest available actual average emissions as reported under Directive 98/70/EC shall supersede this value where they differ)</li> <li>• The following formula shall be used: <math>SAVING = (EF - EB) / EF</math>.</li> <li>• IX. Methodology for calculating greenhouse gas emissions for the soy supply chain under the European Commission – Renewable Energy Directive (EU-RED)</li> <li>• 2. According to the formula in Annex V of the EU-RED the greenhouse gas emissions for soya oil shall be calculated as follows:</li> <li>• <math>E = e_{ec} + e_l + e_p + e_{td} + e_u - e_{sca} - e_{ccs} - e_{ccr} - e_{ee}</math></li> </ul> <p>RTRS EU RED Compliance Requirements for Producers</p> <ul style="list-style-type: none"> <li>• VI. Compliance Requirements for Producers Scope</li> <li>• 1.1 Greenhouse gas (GHG) emissions from soy cultivation are measured and recorded</li> <li>• Farmers may use either a disaggregated default value (Option 1) or an actual value (Option 2).</li> </ul>
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			<ul style="list-style-type: none"> <li>1.2 Greenhouse gas (GHG) emissions from land use are calculated and recorded</li> <li>1.3 Greenhouse gas (GHG) emissions from transport of soybeans are calculated and recorded</li> <li><i>This requirement is applicable only if a farmer has control of the transport of soybeans from the farm to the next economic operators (e.g. between production area and grain silo or crush).</i></li> <li>Farmers may use either a disaggregated default value (Option 1) or an actual value (Option 2).</li> <li>VII. Methodology for Calculating Greenhouse Gas Emissions for the soy supply chain under the European Commission – Renewable Energy Directive (EU-RED).</li> <li>2. GHG calculation methodology for EU-RED</li> <li>According to the formula in Annex V of the EU-RED the greenhouse gas emissions for soy biodiesel shall be calculated as follows:</li> <li><math display="block">E = e_{ec} + e_l + e_p + e_{td} + e_u - e_{sca} - e_{ccs} - e_{ccr} - e_{ee}</math></li> </ul>
1.3 Default values	<ul style="list-style-type: none"> <li>Default values listed in Annex V can only be applied if the process technology and feedstock used for the production of the biofuel match their description and scope. In case specific technologies are set out the default values can only be used if those technologies were actually applied. One example is methane capture where the default value should only be applied when it is ensured that</li> </ul>	Y	RTRS EU RED compliance requirements for the Supply Chain <ul style="list-style-type: none"> <li>VII. Compliance Requirements for the Supply Chain</li> <li>2.1.1. The organization may use a disaggregated default value for soy processing. In such case, no GHG value shall be reported in the product documentation. [...]</li> <li>2.2.1. The organization may use a disaggregated default value for transportation. In such case, no GHG value shall be reported in the product documentation. [...]</li> </ul>

	<p>the methane is captured in an efficient manner. Details on the prerequisites for the use of the individual default values and how these prerequisites are assessed needs to be included in the system documentation.</p>	<ul style="list-style-type: none"> <li>• 2.4.3. Default values listed in Annex V can only be applied if the process technology and feedstock used for the production of soy biodiesel match their description and scope. In case specific technologies are set out the default values can only be used if those technologies were actually applied.</li> <li>• 2.4.4. When default values are used, information on GHG emissions should only be reported for final biofuels and can be reported as an aggregate. If relevant, both, the process technology and the raw material used need to be specified.</li> <li>• VIII. Guidance for compliance requirements</li> <li>• 2.1.1. If the disaggregated default value is used for a consignment, it will prevent the use of actual values for processing in the entire supply chain of that consignment. [...]</li> <li>• A disaggregated default value for processing can only be used if actual values are used for cultivation and land use change, otherwise the minimum GHG savings will not be met. [...]</li> <li>• 2.2.1 If the disaggregated default value is used for a consignment, it will prevent the use of actual values for transportation in the entire supply chain of that consignment. [...]</li> </ul> <p>RTRS EU RED compliance requirements for Producers</p> <ul style="list-style-type: none"> <li>• VI. Compliance Requirements for Producers Scope</li> </ul>
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		<ul style="list-style-type: none"> <li>• 1.1.1 Farmers may use a disaggregated default value for cultivation. In such case, no GHG value shall be reported in the product documentation. [...]</li> <li>• 1.3.1 Farmers may use a disaggregated default value for transportation. In such case, no GHG value shall be reported in the product documentation. [...]</li> <li>• VIII. Guidance for Compliance Requirements</li> <li>• 1.1.1 [...] Disaggregated default values for cultivation can be used when there is land use change, however the actual land use change values must be communicated (see 2.3.1 guidance).</li> <li>• 1.3.1 If the disaggregated default value is used, it will prevent the use of actual values for transportation in the entire supply chain, as related to soy product from the producer being assessed. This is because the disaggregated default value provided by the EU for transportation includes the sum of all transport in the supply chain, starting with the farmer, through processing and delivery. It is therefore not possible to add actual values to the disaggregated default value. [...]</li> </ul>
1.4 Actual values	<ul style="list-style-type: none"> <li>• Actual values can only be calculated when all relevant information is available and transmitted through the chain of custody: <ul style="list-style-type: none"> <li>a. Actual values of emissions from cultivation can only be determined at the origin of the chain of custody.</li> </ul> </li> </ul>	RTRS EU RED compliance requirements for the Supply Chain <ul style="list-style-type: none"> <li>• VII. Compliance requirements for the supply chain</li> <li>• 2.3 Supply chain greenhouse gas (GHG) emissions are calculated.</li> <li>• 2.3.1 Where the organization produces co-products, actual values for GHG emissions for the supply chain (up to and including the organization) shall be allocated to</li> </ul>

	<p>b. Actual values of emissions from transport can only be determined if emissions of all transport steps are recorded and transmitted through the chain of custody.</p> <p>c. Actual values of emissions from processing can only be determined if emissions of all processing steps are recorded and transmitted through the chain of custody.</p> <ul style="list-style-type: none"> <li>• GHG emissions shall be reported using appropriate units. These are: <ul style="list-style-type: none"> <li>a. g CO<sub>2</sub>eq/dry-ton for raw materials and intermediary products</li> <li>b. g CO<sub>2</sub>eq/MJ for final biofuels</li> </ul> </li> <li>• When default values are used, information on GHG emissions should only be reported for final biofuels and can be reported as an aggregate. If relevant, both, the process technology and the raw material used need to be specified.</li> <li>• Member States, or competent authorities of third countries, may submit to the Commission reports including data on typical emissions from cultivation of feedstock<sup>2</sup>. Voluntary schemes may</li> </ul>		<p>the soy products in proportion to the energy content of the co-products, including:</p> <ul style="list-style-type: none"> <li>a) actual processing values</li> <li>b) actual transportation values</li> <li>c) actual cultivation and land use change values</li> </ul> <ul style="list-style-type: none"> <li>• 2.4.5 When using actual values, the producer of soy biodiesel shall also add the following emissions: <ul style="list-style-type: none"> <li>a) emissions at the filling station</li> <li>b) emissions at fuel storage depot(s) and transport to and from the depot(s).</li> </ul> </li> <li>• 3.1.2 The organization shall communicate GHG emissions data about each RTRS consignment to the next economic operator in the supply chain.</li> <li>• Information on actual GHG emissions for all relevant elements of the GHG emission calculation formula. If at any point of the chain of custody emissions have occurred and are not recorded, so that the calculation of an actual value is no longer feasible for operators downstream in the chain of custody, this must be clearly indicated in the delivery notes.</li> <li>• VIII. Guidance for compliance requirements</li> <li>• 2.4.1 When actual values are used, the last economic operator shall add emissions relating to the depot and filling station to the total greenhouse gas emissions figure. Either actual values can be used, or standard emission factors taken from the BioGRACE GHG calculation tool.</li> </ul>
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<sup>2</sup> Article 19(3) Directive (2009/28/EC)

	<p>allow operators to apply these values as an alternative to actual values provided these have been published in the unit g CO<sub>2</sub>eq/dry-ton of feedstock on the Commission website.</p> <ul style="list-style-type: none"> <li>Information on actual GHG emissions has to be provided for all relevant elements of the GHG emission calculation formula. Relevant refers in this context to elements for which reporting is obligatory (e.g. e<sub>i</sub> in case of land use change), all elements for which actual values should be used instead of disaggregated default values and all elements related to emission savings (if applicable).</li> <li>If at any point of the chain of custody emissions have occurred and are not recorded, so that the calculation of an actual value is no longer feasible for operators downstream in the chain of custody, this must be clearly indicated in the delivery notes.</li> <li>GHG emissions from any land use change that has occurred since 1 January 2008 shall be taken into account in the greenhouse gas calculation, according to the methodology in the RED Annex V</li> </ul>	<ul style="list-style-type: none"> <li>Actual values can only be calculated when all relevant information is available and transmitted through the chain of custody: <ul style="list-style-type: none"> <li>a) Actual values of emissions from cultivation can only be determined at the origin of the chain of custody. Actual values of emissions from transport can only be determined if emissions of all transport steps are recorded and transmitted through the chain of custody.</li> <li>b) Actual values of emissions from transport can only be determined if emissions of all transport steps are recorded and transmitted through the chain of custody.</li> <li>c) Actual values of emissions from processing can only be determined if emissions of all processing steps are recorded and transmitted through the chain of custody.</li> </ul> </li> <li>3.1.2 The values should be provided separately (not as a single value). <ul style="list-style-type: none"> <li>b) The production value unit should be in gCO<sub>2</sub>eq/dry ton intermediate product (see 2.3.1 on allocation).</li> <li>c) The transportation value unit should be in gCO<sub>2</sub>eq/dry ton intermediate product (where the actual value is used).</li> <li>d) The processing value unit should be in gCO<sub>2</sub>eq/dry ton intermediate product.</li> <li>e) Information on actual GHG emissions shall be provided for all relevant elements of the GHG emission calculation formula. Relevant refers in this context to elements for which reporting is obligatory (e.g. e<sub>i</sub> in case of land use change), all elements for which actual values should be used instead of disaggregated default</li> </ul> </li> </ul>
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	<p>and Commission Decision 2010/335/EU of 10 June 2010.</p> <ul style="list-style-type: none"> <li>• If a scheme permits the use of actual values it is required that the scheme documentation sets out in detail how <math>e_{ec}</math>, <math>e_l</math>, <math>e_p</math> and <math>e_{td}</math> are derived. Similarly, elements of the GHG emission calculation methodology representing measurements of emission savings such as <math>e_{ccr}</math>, <math>e_{ccs}</math>, <math>e_{sca}</math> and <math>e_{ee}</math> can be applied by economic operators within the scheme only when prerequisites on their use are fully described in the scheme documents.</li> <li>• For the purpose of actual GHG emission calculations, whenever available, the standard calculation values published on the Commission website should be applied. In case alternative values are chosen this must be duly justified and flagged up in the documentation of the calculations in order to facilitate the verification by auditors.</li> </ul>		<p>values and all elements related to emission savings (if applicable).</p> <ul style="list-style-type: none"> <li>• IX. Methodology for Calculating Greenhouse Gas Emissions for the soy supply chain under the European Commission – Renewable Energy Directive (EU-RED)</li> <li>• 1. Accurately-measured data</li> <li>• 'Measured data' means data that are used to calculate the actual values. [...] Whenever available, the data ("standard calculation values") published on the European Commission website should be applied. In case alternative values are chosen this must be duly justified and flagged up in the documentation of the calculations in order to facilitate the verification by auditors. [...] Accurately-measured data collected in the field must be documented (field calendar, delivery notes and invoices etc). [...] For values taken from literature sources or databases (calorific values, emission factors etc), the source (e.g. name of publication and author) and year of publication must be documented and shall be based on the most recent available data and updated over time. The data should be peer reviewed before publication and consistent with other existing data sources.</li> <li>• Actual values can only be calculated when all relevant information is available and transmitted through the chain of custody: <ul style="list-style-type: none"> <li>a) Actual values of emissions from cultivation can only be determined at the origin of the chain of custody.</li> </ul> </li> </ul>
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		<p>b) Actual values of emissions from transport can only be determined if emissions of all transport steps are recorded and transmitted through the chain of custody.</p> <p>c) Actual values of emissions from processing can only be determined if emissions of all processing steps are recorded and transmitted through the chain of custody.</p> <ul style="list-style-type: none"> <li>• 2.1 Calculating the GHG emissions from transport (<math>e_{td}</math>)</li> <li>• [...]</li> <li>• The GHG emissions already taken into account for raw material production and cultivation are not included in the calculations. [...]</li> <li>• For soybeans the moisture content of the transported crop</li> <li>• The reference unit for transport of intermediate products is kg of intermediate product.</li> <li>• 2.2 Calculating the GHG emissions from processing (<math>e_p</math>)</li> <li>• Each organization in the supply chain processing soy ensures that all the GHG emissions from processing <math>e_p</math>, GHG emissions from waste (effluent) and GHG emissions from the manufacture of all resources necessary for the process are included in the calculation of the GHG emissions [...].</li> <li>• The GHG emission savings from carbon capture and geological storage (<math>e_{ccs}</math>) and from carbon capture and geological storage (<math>e_{ccr}</math>) are not applicable. Therefore the value for <math>e_{ccs}</math> and <math>e_{ccr}</math> shall be zero.</li> <li>• 2.3 Calculating emission savings from surplus electricity <math>e_{ee}</math></li> </ul>
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			<p>RTRS EU RED Compliance Requirements for Producers</p> <ul style="list-style-type: none"> <li>• VI. Compliance Requirements for Producers Scope</li> <li>• 1.2.1 Where expansion has occurred after January 2008 the carbon content per unit area of soil and vegetation before conversion into annual cropland land is recorded.</li> <li>• 1.2.2 Where expansion has occurred after January 2008 the carbon content per unit area of soil and vegetation after conversion into annual cropland is recorded (see also RTRS Standard for Responsible Soy Production Version 1.0, 4.3.3 and 5.3.3).</li> <li>• 1.2.4 Changes in the carbon content per unit area as a result of soil accumulation via improved agricultural management are measured and recorded (see also RTRS Standard for Responsible Soy Production Version 1.0, 4.3.3 and 5.3.3).</li> <li>• 1.2.5 GHG emissions from land use change are calculated according to the methodology in the RED Annex V and Commission Decision 2010/335/EU of 10 June 2010 and expressed in g CO<sub>2</sub> eq/ dry ton of soy. Emissions from using highly degraded or contaminated land are provided in EU RED Annex V as a bonus of 29 gCO<sub>2</sub>eq/MJ.</li> <li>• 1.3 Greenhouse gas (GHG) emissions from transport of soybeans are calculated and recorded</li> <li>• 1.4.1 The GHG emissions are communicated to the next economic operator in the supply chain including: <ul style="list-style-type: none"> <li>a) Soy cultivation, [...].</li> </ul> </li> </ul>
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		<ul style="list-style-type: none"> <li>• 1.4.2 Information on actual GHG emissions is provided for all relevant elements of the GHG emission calculation formula.</li> <li>• VIII. Guidance for Compliance Requirements</li> <li>• 1.2.3 The EU Commission has not yet defined degraded land, and therefore the bonus of 29 g CO<sub>2</sub>eq/MJ soy biodiesel for degraded land cannot be included until such a time where this has been formally defined.</li> <li>• 2.2.1 Note that at the first stage in the supply chain (the farm) it is not possible to know whether the whole supply chain will meet the savings threshold because the supply chain will not normally be known. The savings shall be calculated at a later stage in the supply chain and any consignments which do not meet the minimum savings will not be identified as RTRS EU RED compliant.</li> <li>• 1.4.1 Where actual values are used, units for transportation must be expressed in g CO<sub>2</sub> eq/dry ton soybeans. [...] Information on actual GHG emissions shall be provided for all relevant elements of the GHG emission calculation formula. Relevant refers in this context to elements for which reporting is obligatory (e.g. e<sub>i</sub> in case of land use change), all elements for which actual values should be used instead of disaggregated default values and all elements related to emission savings (if applicable).</li> </ul>
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		<ul style="list-style-type: none"> <li>IX. Methodology for Calculating Greenhouse Gas Emissions for the soy supply chain under the European Commission – Renewable Energy Directive (EU-RED)</li> <li>1. Accurately-measured data (Same text as the Supply Chain standard)</li> <li>2.1 To calculate the GHG emission from soy production <math>e_{ec}</math>, including the GHG emission from cultivation of soy beans and the GHG emissions from manufacture of the resources required for cultivation on the basis of accurately-measured data the following formula is used [...].</li> <li>[...] All GHG emission data are expressed in mass units in relation to the main product (e.g. diesel [kg] /soybeans [kg]).</li> <li>The GHG emissions formed during the following stages must be taken into account: <ul style="list-style-type: none"> <li>&gt; Production and cultivation process</li> <li>&gt; Harvesting of soybeans and</li> <li>&gt; Chemicals and other products used (e.g. diesel).</li> </ul> </li> <li>The mass of the dry crop shall be used for the calculation.</li> <li>[...] It is estimated that the GHG emissions from cultivation can also be derived from average values, which are calculated for geographical areas smaller than those used to calculate the default values and are covered by the NUTS2 reports. Whenever available, NUTS2 equivalent cultivation emission data provided by Member States, or competent authorities of third countries can only be applied when such data are</li> </ul>
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		<p>published by the European Commission in the unit kg CO<sub>2</sub>eq/dry-ton of feedstock. The calculation of alternative averages for areas and crops which are covered by the NUTS 2 reports should under normal condition not be deemed appropriate as the appropriate averages have already been calculated by the national authorities.</p> <ul style="list-style-type: none"> <li>• 2.2.1 If there is evidence that no land use change has taken place since January 2008, then <math>e_l = 0</math>. GHG emissions from land-use change shall only be calculated if the land use change was a permitted change of land status as set out in the Section 2 [...].</li> <li>• 2.2.2 The following formula is used to determine the GHG emissions, converted to an annual basis, resulting from land-use changes <math>e_l</math>, by evenly distributing the total GHG emissions over 20 years using the data passed on by the cultivation company: [...]</li> <li>• 2.2.1.1 Calculating <math>CS_R</math> and <math>CS_A</math>: (See also RED Annex V and Commission Decision 2010/335/EU of 10 June 2010)</li> <li>• 2.3 The GHG emissions when using the liquid fuel (<math>e_u</math>) are set to zero for liquid biofuel. The GHG emission savings from carbon capture and geological storage (<math>e_{ccs}</math>) and from carbon capture. and geological storage (<math>e_{ccr}</math>) are not applicable. Therefore the value for <math>e_{ccs}</math> and <math>e_{ccr}</math> shall be zero.</li> <li>• 2.4 Calculating emissions savings from soil carbon accumulation via improved agricultural management (<math>e_{sca}</math>).</li> </ul>
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<p>1.5 Adjustment of actual GHG emission estimates throughout the chain of custody</p>	<ul style="list-style-type: none"> <li>• Voluntary schemes shall lay down in detail how the required information of GHG emissions is transmitted through the chain of custody (i.e. in the delivery notes) and how these values are calculated.</li> <li>• At each step of the chain of custody it must be verified whether the emission estimate needs to be adjusted: <ul style="list-style-type: none"> <li>a. Additional emissions from transport and/or processing have to be added to <math>e_p</math> and or <math>e_{td}</math> respectively.</li> <li>b. Energy losses occurred during processing or if relevant transportation or storage have to be taken into account using a 'feedstock factor'.</li> <li>c. Whenever a processing step yields co-products, emissions need to be allocated using an 'allocation factor' following the rules set out in the GHG emission calculation methodology.</li> <li>d. At the last processing step the emission estimate needs to be converted into the unit <math>g\ CO_2eq/MJ</math> of final biofuel.</li> </ul> </li> </ul>	<p><b>Y</b> RTRS EU RED compliance requirements for the Supply Chain</p> <ul style="list-style-type: none"> <li>• VII. Compliance requirements for the supply chain</li> <li>• 2.3.1 Where the organization produces co-products, actual values for GHG emissions for the supply chain (up to and including the organization) shall be allocated to the soy products in proportion to the energy content of the co-products, including: [...]</li> <li>• 2.3.3 The organization shall calculate the total GHG emissions from transport up to and including transport (in <math>g\ CO_2\ eq/</math> dry ton of soy or intermediary product) within their own control, for each input recorded in the material accounting system for RTRS data. At each step of the chain of custody it shall be verified whether the emission estimate needs to be adjusted: <ul style="list-style-type: none"> <li>a) Additional emissions from transport and/or processing have to be added to <math>e_p</math> and or <math>e_{td}</math> respectively.</li> <li>b) Energy losses occurred during processing or if relevant transportation or storage have to be taken into account using a 'feedstock factor'.</li> <li>c) Whenever a processing step yields co-products, emissions need to be allocated using an 'allocation factor' following the rules set out in the GHG emission calculation methodology.</li> <li>d) At the last processing step the emission estimate needs to be converted into the unit <math>g\ CO_2eq/MJ</math> of final biofuel.</li> </ul> </li> <li>• VIII. Guidance for compliance requirements</li> </ul>
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		<ul style="list-style-type: none"> <li>• For this transformation, the following formula should be applied to emissions from cultivation: [...]</li> <li>• Similarly, also the values for <math>e_p</math>, <math>e_{td}</math>, <math>e_l</math> and <math>e_{ee}</math> need to be adjusted. As mentioned above in case of <math>e_p</math> and <math>e_{td}</math>, the emissions from the relevant processing step must be added.</li> <li>• For the purpose of this calculation feedstock factors based on plant data have to be applied. Please note that for the calculation of the feedstock factor the LHV values per dry ton need to be applied while for the calculation of the allocation factor LHV values for wet biomass<sup>4</sup> need to be used.</li> <li>• Footnote 4: For the purposes of allocation only, the 'wet definition LHV' is used. This subtracts from the LHV of the dry matter, the energy needed to evaporate the water in the wet material. Products with a negative energy content are treated at this point as having zero energy, and no allocation is made. See also 2009/28/EC, Annex V, part C, point 18.</li> <li>• 5. Allocation</li> <li>• The emissions from production (<math>e_{ec}</math>), land use change (<math>e_l</math>) and those fractions of processing (<math>e_p</math>), transport (<math>e_{td}</math>) and emissions savings from excess electricity from co-generation (<math>e_{ee}</math>) that take place up to and including the process stage where a co-product is produced shall be divided between the main and the co-products.</li> <li>• No emissions are allocated to wastes and agricultural crop and processing residues.</li> </ul>
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<b>Article 17(3): Conservation of biodiversity</b>	<b>Biofuels and bioliquids shall not be made from raw material obtained from land with high biodiversity value</b>	
Requirement	Guidance	Assessment
2.1 Conservation of primary forest and other wood land	<ul style="list-style-type: none"> <li>Biofuels and bioliquids shall not be made from raw material obtained from land that was primary forest or other wooded land in or after January 2008, whether or not the land continues to have that status.</li> <li>Primary forest and other wooded land is defined as forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed.</li> </ul>	<p><b>Y</b> RTRS EU RED Compliance Requirements for Producers</p> <ul style="list-style-type: none"> <li>V. Definitions</li> <li>Primary Forest: Forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed.</li> <li>VII. Compliance Requirements for Producers Scope</li> <li>2. Land Use</li> <li>The following requirements shall be met. Criterion 4.4 of the RTRS P&amp;C Version 1.0 shall also apply. The RTRS EU RED requirements set out below shall take precedence over the requirements RTRS P&amp;C, where there is a conflict between the two. In particular, the cut-off date for land use change shall be January 2008. <i>[This text applies to all criteria in section 2 Land Use and is not repeated below.]</i></li> <li>2.1. There is no conversion of high biodiversity areas</li> <li>2.1.1. There is evidence to confirm that soy was not obtained from land with high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:</li> </ul>



			<ul style="list-style-type: none"> <li>○ Primary forest and other wooded land, namely forest and other wooded land of native species, where there is no clearly visible indication of human activity and the ecological processes are not significantly disturbed;</li> <li>• 2.3.1 The status of the land in January 2008 and after is communicated to the next economic operator. Evidences shall be provided under the form of satellite images, official maps and registers, scientific surveys, field reports, international/independent land classification database, e.g. IBAT, HCV network, RAMSAR, etc.).</li> <li>• 2.3.2 Records of land use status since January 2008 are kept for at least 5 years.</li> </ul>
2.2 Conservation of protected areas	<ul style="list-style-type: none"> <li>• Biofuels and bioliquids shall not be made from raw material obtained from land that was a protected area in or after January 2008, whether or not the land continues to have that status.</li> <li>• This includes areas designated: <ul style="list-style-type: none"> <li>i) by law or by the relevant competent authority for nature protection purposes; or</li> <li>ii) for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the</li> </ul> </li> </ul>	Y	RTRS EU RED Compliance Requirements for Producers <ul style="list-style-type: none"> <li>• V. Definitions</li> <li>• Land designated for nature protection purposes: Land designated for nature protection purposes is: (a) designated by law or by the relevant competent authority for nature protection purposes; or (b) designated for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature.</li> <li>• VII. Compliance Requirements for Producers Scope</li> <li>• 2.1. There is evidence to confirm that soy was not obtained from land with high biodiversity value,</li> </ul>

	<p>International Union for the Conservation of Nature, subject to their recognition in accordance with the second subparagraph of Article 18(4) of the RED.</p> <ul style="list-style-type: none"> <li>An exception is possible if evidence is provided that the production of that raw material did not interfere with those nature protection purposes.</li> </ul>		<p>namely and that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:</p> <ul style="list-style-type: none"> <li>2.1.1. There is evidence to confirm in or after January 2008, the land currently under soy cultivation did not have any of the following statuses: <ul style="list-style-type: none"> <li>designation for nature protection purposes, unless evidence is provided that soy cultivation did not interfere with those nature protection purposes.</li> <li>designation for the protection of rare, threatened or endangered ecosystems or species recognised by the European Commission, unless evidence is provided that soy cultivation did not interfere with those nature protection purposes.</li> </ul> </li> <li>VIII. Guidance for Compliance Requirements</li> <li>2.1.1. Areas designed by the European Commission for the protection of rare, threatened or endangered ecosystems or species are as per Article 18 (4) subparagraph 2 of Directive 2009/28/EC.</li> </ul>
2.3 Conservation of highly biodiverse grassland	<ul style="list-style-type: none"> <li>Biofuels and bioliquids shall not be made from raw material obtained from land that was highly biodiverse grassland in or after January 2008, whether or not the land continues to have that status.</li> <li>Highly biodiverse grassland is defined as:</li> </ul>	Y	<p>RTRS EU RED Compliance Requirements for Producers</p> <ul style="list-style-type: none"> <li>V. Definitions</li> <li>Grassland: Terrestrial ecosystems dominated by herbaceous or shrub vegetation for at least 5 years continuously. It includes meadows or pasture that is cropped for hay but excludes land cultivated for other crop production and cropland lying temporarily fallow.</li> </ul>

	<p>i) natural, namely grassland that would remain grassland in the absence of human intervention and which maintains the natural species composition and ecological characteristics and processes; or</p> <p>ii) non-natural, namely grassland that would cease to be grassland in the absence of human intervention and which is species-rich and not degraded, unless evidence is provided that the harvesting of the raw material is necessary to preserve its grassland status.</p> <ul style="list-style-type: none"> <li>• Commission Regulation (EU) No 1307/2014 establishes definitions of 'grassland', 'human intervention', 'degraded' and 'species-rich' in the context of this criterion and furthermore, clarifies that grasslands in the following geographic ranges of the European Union shall always be regarded as highly biodiverse grassland: <ul style="list-style-type: none"> <li>(1) habitats as listed in Annex I to Council Directive 92/43/EEC (1);</li> <li>(2) habitats of significant importance for animal and plant species of Union interest listed in Annexes II and IV to</li> </ul> </li> </ul>		<p>It further excludes continuously forested areas as defined in Article 17(4)(b) of Directive 2009/28/EC unless these are agroforestry systems which include land-use systems where trees are managed together with crops or animal production systems in agricultural settings. The dominance of herbaceous or shrub vegetation means that their combined ground cover is larger than the canopy cover of trees.</p> <ul style="list-style-type: none"> <li>• VII. Compliance Requirements for Producers Scope</li> <li>• 2. Land Use</li> <li>• 2.1 There is no conversion of high biodiversity areas</li> <li>• 2.1.1 There is evidence to confirm that soy was not obtained from land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status: <ul style="list-style-type: none"> <li>◦ Natural or non-natural grassland.</li> </ul> </li> <li>• VIII. Guidance for Compliance Requirements</li> <li>• 2.1.1 Whereas Directive 2009/28/EC only prohibits conversion of highly biodiverse grasslands, the RTRS Standard prohibits the conversion of ANY grassland for soy production.</li> </ul>
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	<p>Directive 92/43/EEC;</p> <p>(3) habitats of significant importance for wild bird species listed in Annex I to Directive 2009/147/EC of the European Parliament and of the Council.</p> <ul style="list-style-type: none"> <li>• The following approach must be taken when determining whether land is (or in the case of conversion was) highly biodiverse grassland: <ul style="list-style-type: none"> <li>◦ The lead auditor must judge whether an assessment of highly biodiverse grassland is necessary.</li> <li>◦ If an assessment is necessary, it must be conducted by a qualified independent specialist who may be additional to the audit team. The assessment and result must then be reviewed as part of the audit.</li> </ul> </li> </ul>	
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<b>Article 17(4): Conservation of carbon stocks</b>	<b>Biofuels and bioliquids shall not be made from raw material obtained from land with high carbon stock</b>	
Requirement	Guidance	Assessment
3.1 Conservation of wetlands	<ul style="list-style-type: none"> <li>Biofuels and bioliquids shall not be made from raw material obtained from land that was wetland in January 2008 and no longer has that status.</li> <li>A wetland is land that is covered with or saturated by water permanently or for a significant part of the year. <ul style="list-style-type: none"> <li>Evidence of verification should reflect seasonal changes within a year</li> </ul> </li> <li>These provisions shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.</li> </ul>	<p><b>Y</b> RTRS EU RED Compliance Requirements for Producers</p> <ul style="list-style-type: none"> <li>V. Definitions</li> <li>Wetland: Land covered with or saturated by water permanently or for a significant part of the year.</li> <li><i>When evaluating wetlands, evidences provided shall take seasonal changes into consideration, e.g. temporary drought or flood.</i></li> <li>VII. Compliance Requirements for Producers Scope</li> <li>2.2. There is no conversion of high carbon stock areas</li> <li>2.2.1. There is evidence to confirm that soy was not obtained from land with high carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: <ul style="list-style-type: none"> <li>Wetlands, namely lands covered with or saturated by water permanently or for a significant part of the year.</li> </ul> </li> </ul>
3.2 Conservation of continuously forested areas	<ul style="list-style-type: none"> <li>Biofuels and bioliquids shall not be made from raw material obtained from land that was continuously forested in January 2008 and no longer has that status.</li> </ul>	<p><b>Y</b> RTRS EU RED Compliance Requirements for Producers</p> <ul style="list-style-type: none"> <li>V. Definitions</li> <li>Continuous forest: Land spanning 1ha or more with canopy cover of more than 30 % and where some trees reach 5m in height (or are able to reach these thresholds in situ). It does not include land that is</li> </ul>

	<ul style="list-style-type: none"> <li>Continuously forested areas are defined as land spanning more than one hectare with trees higher than five metres and a canopy cover of more than 30%, or trees able to reach those thresholds in situ.</li> <li>Continuously forested areas do not include land that is predominantly under agricultural or urban land use. In this context, agricultural land use refers to tree stands in agricultural production systems, such as fruit tree plantations, oil palm plantations and agroforestry systems when crops are grown under tree cover.</li> <li>These provisions shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.</li> </ul>		<p>predominantly under agricultural or urban land use. Land under agricultural use in this context refers to tree stands in agricultural production systems, such as fruit tree plantations, oil palm plantations and agroforestry systems when crops are grown under tree cover.</p> <ul style="list-style-type: none"> <li>VII. Compliance Requirements for Producers Scope</li> <li>2.2. There is no conversion of high carbon stock areas</li> <li>2.2.1. There is evidence to confirm that soy was not obtained from land with high carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: <ul style="list-style-type: none"> <li>Continuously forested areas, namely land spanning more than one hectare with trees higher than five metres and a canopy cover of more than 30 %, or trees able to reach those thresholds in situ;</li> </ul> </li> </ul>
3.3 Conservation of forested areas with 10-30% canopy cover	<ul style="list-style-type: none"> <li>Biofuels and bioliquids shall not be made from raw material obtained from land that was sparsely forested in January 2008 and no longer has that status.</li> <li>Sparsely forested areas are defined as land spanning more than one hectare with trees higher than five metres and a canopy cover of between 10% and 30%, or trees able to reach those thresholds</li> </ul>	Y	<p>RTRS EU RED Compliance Requirements for Producers</p> <ul style="list-style-type: none"> <li>VII. Compliance Requirements for Producers Scope</li> <li>2.2. There is no conversion of high carbon stock areas</li> <li>2.2.1 There is evidence to confirm that soy was not obtained from land with high carbon stock, namely land that had one of the following statuses in January 2008 and no longer has that status: <ul style="list-style-type: none"> <li>Land spanning more than one hectare with trees higher than five meters and a canopy</li> </ul> </li> </ul>

	<p>in situ, unless evidence is provided that the carbon stock of the area before and after conversion is such that, when the methodology laid down in part C of Annex V is applied, the greenhouse gas threshold (principle 1 above) would still be fulfilled.</p> <ul style="list-style-type: none"> <li>These provisions shall not apply if, at the time the raw material was obtained, the land had the same status as it had in January 2008.</li> </ul>		<p>cover of between 10 % and 30 %, or trees able to reach those thresholds in situ, unless evidence is provided that the carbon stock of the area before and after conversion is such that, when the methodology laid down in RED part C of Annex V is applied, the conditions laid down in paragraph 2 of RED Article 17 would be fulfilled.</p> <ul style="list-style-type: none"> <li>VIII. Guidance for Compliance Requirements</li> <li>2.2.1 Note that at the first stage in the supply chain (the farm) it is not possible to know whether the whole supply chain will meet the savings threshold because the supply chain will not normally be known. The savings shall be calculated at a later stage in the supply chain and any consignments which do not meet the minimum savings will not be identified as RTRS EU RED compliant.</li> </ul>
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<b>Article 17(5): Conservation of peatlands</b>	<b>Biofuels and bioliquids shall not be made from raw material obtained from peatland</b>	
Requirement	Guidance	Assessment
4.1 Conservation of peatlands	<ul style="list-style-type: none"> <li>Biofuels and bioliquids shall not be made from raw material obtained from land that was peatland in January 2008.</li> </ul>	<p><b>Y</b></p> <p>RTRS EU RED Compliance Requirements for Producers</p> <ul style="list-style-type: none"> <li>VII. Compliance Requirements for Producers Scope</li> <li>2.2. There is no conversion of high carbon stock areas</li> </ul>

	<ul style="list-style-type: none"> <li>• An exception is possible if evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil.</li> <li>• For peatland that was partially drained in January 2008 a subsequent deeper drainage, affecting soil that was not fully drained, would constitute a breach of the criterion.</li> </ul>		<ul style="list-style-type: none"> <li>• 2.2.1 There is evidence that no conversion of high carbon stock areas has occurred since January 2008. Land with high carbon stock status is: <ul style="list-style-type: none"> <li>◦ Peatland</li> </ul> </li> <li>• 2.2.2 There is evidence to confirm that soy was not obtained from land that was peatland, in January 2008, unless evidence is provided that the cultivation and harvesting of that raw material does not involve drainage of previously undrained soil. For peatland that was partially drained in January 2008 the subsequent deeper drainage, affecting soil that was not fully drained, is prohibited.</li> </ul>
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<p><b>Article 17(1): Exemption for wastes and residues</b></p>	<p><b>Biofuels and bioliquids produced from wastes and residues, other than agricultural, aquaculture, fisheries and forestry residues, need only fulfil the sustainability criteria set out in [Article 17(2)]</b></p>	
<p><b>Approach to wastes and residues</b> (OPTIONAL – only assessed if scheme includes exemption for wastes and residues)</p>	<ul style="list-style-type: none"> <li>The Commission is able to recognise voluntary schemes as containing accurate data for the purposes of Article 17(2) and to demonstrate that biofuels comply with the sustainability criteria in Articles 17(3)-(5) (see Article 18(4), 2nd sub-paragraph). Thereby, in the context of a voluntary scheme, the Commission can recognise <b>rules related to</b> wastes and residues for the purposes of whether or not: <ul style="list-style-type: none"> <li>biofuels from a certain feedstock have to demonstrate compliance with the land use criteria (Article 17(1): “biofuels and bioliquids produced from waste and residues, other than agricultural, aquaculture, fisheries and forestry residues, need only [comply with the GHG threshold]”).</li> </ul> </li> </ul>	<p><b>n/a</b></p> <p>RTRS EU RED Scheme: System Description</p> <ul style="list-style-type: none"> <li>II. Scope</li> <li>The RTRS EU RED Scheme exclusively applies to products derived from soybean, i.e. EU RED regime for waste and residues does not apply to any product in RTRS EU RED certified supply chains.</li> </ul> <p>RTRS EU RED Compliance Requirements for Producers/ Supply Chain</p> <ul style="list-style-type: none"> <li>V. Definitions</li> <li>Agricultural residues: Residues that are directly generated by agriculture; they do not include residues from related industries or processing.</li> <li>Processing residue: Substance that is not the end product(s) that a production process directly seeks to produce; it is not a primary aim of the production process and the process has not been deliberately modified to produce it.</li> <li>Waste: Any substance or object which the holder discards or intends or is required to discard. Raw materials that have been intentionally modified, or</li> </ul>

	<ul style="list-style-type: none"> <li>○ certain feedstocks can be considered to have zero GHG emissions to the point of collection (Annex V, Part C, 18: “Wastes, agricultural crop residues, including straw, bagasse, husks, cobs and nut shells, and residues from processing, including crude glycerine (glycerine that is not refined), shall be considered to have zero life-cycle greenhouse gas emissions up to the process of collection of those materials.”) In this context, the “point of collection” is the point where the waste or the residue arises in the first place (e.g. for used cooking oil this would be the restaurants or plants producing the fried products).</li> <li>• The following requirements apply for the verification of the chain of custody of biofuels made from waste and processing residues: <ul style="list-style-type: none"> <li>○ The whole chain of custody needs to be covered starting from its origin, i.e. the economic operator where the waste or residue material arises.</li> </ul> </li> </ul>		<p>contaminated, to count as waste (e.g. by adding waste material to a material that was not waste) are not covered by this definition. See also: Article 3(1) of Directive 2008/98/EC of the European Parliament and of the Council.</p> <p>RTRS EU RED Compliance Requirements for the Supply Chain</p> <ul style="list-style-type: none"> <li>• IX. Methodology for Calculating Greenhouse Gas Emissions for the soy supply chain under the European Commission – Renewable Energy Directive (EU-RED)</li> <li>• 2.2 Calculating the GHG emissions from processing (ep)</li> <li>• If waste, the crop residues straw, bagasse, husks, maize cobs and nut shells and product residues including raw glycerine are used in a process for manufacturing liquid fuels, the GHG emissions of these materials are set at zero up to collection.</li> </ul>
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	<ul style="list-style-type: none"> <li>○ As a principle, all economic operators need to be audited individually. Only at the origin of the chain of custody (e.g. restaurants) can group auditing approaches be considered (see requirement 6.4).</li> <li>○ The frequency and intensity of the auditing procedure needs to reflect the level of risk.</li> <li>• Include the following definitions set out in Directive (2009/28/EC) for: <ul style="list-style-type: none"> <li>○ “agricultural, aquaculture, fisheries and forestry residues”</li> <li>○ “processing residue”</li> <li>○ “waste”</li> </ul> </li> </ul>		
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## Chain of Custody

Article 18(1): Use of a mass balance system	Economic operators shall use a mass balance system	
Requirement	Guidance	Assessment
5.1 Economic operators shall use a mass balance system	<ul style="list-style-type: none"> <li>The mass balance system:               <ul style="list-style-type: none"> <li>a) allows consignments of raw material or biofuel with differing sustainability characteristics to be mixed;</li> <li>b) requires information about the sustainability characteristics and sizes of the consignments referred to in point a) to remain assigned to the mixture; and</li> <li>c) provides for the sum of all consignments withdrawn from the mixture to be described as having the same sustainability characteristics, in the same quantities, as the sum of all consignments added to the mixture.</li> </ul> </li> </ul>	<p><b>Y</b> RTRS EU RED Compliance Requirements for the Supply Chain</p> <ul style="list-style-type: none"> <li>V. Definitions</li> <li>Sustainability data: A type of RTRS data which may include for example information passed along the supply chain as part of the RTRS EU RED Requirements for Producers/Processors, e.g. the land use where the soy was grown, the country of origin, information about the date installations in the supply chain became operations. It may also include product quality data such as organic or non-gmo characteristics, where these are covered within the scope of the RTRS Chain of Custody system. This information is recorded in the material accounting system and controlled within the scope of the organization's Chain of Custody Management System.</li> <li>VII. Compliance Requirements for the Supply Chain</li> <li>3.1.4. Where the soy products are supplied in bulk with non-soy products, the soy component (proportion or quantity) is communicated to the next economic operator in the supply chain.</li> <li>3.1.5. The organization shall only communicate information about RTRS soy on GHG data, calculations,</li> </ul>

			<p>origin, date of installations and land use status where the information has been received from economic operators who have a valid RTRS Chain of Custody certificate that includes the RTRS EU RED Compliance Requirements for the Supply Chain in its scope, or where the organization buys directly from farmers, a valid RTRS certificate that includes the RTRS EU RED Compliance Requirements for Producers within its scope.</p> <ul style="list-style-type: none"> <li>• 3.1.6. The organization shall operate an RTRS EU RED Mass Balance Chain of Custody system (including Modules A and E) and/or an RTRS Segregated Chain of Custody system.</li> </ul> <p>RTRS Chain of Custody Standard</p> <ul style="list-style-type: none"> <li>• V. Definitions</li> <li>• Chain of Custody System: The type of chain of custody controls an organization is implementing, for example a mass balance system or a segregated system.</li> <li>• Sustainability data: A type of RTRS data which may include for example information passed along the supply chain as part of the RTRS EU RED Requirements for Producers/Processors, e.g. the land use where the soy was grown, the country of origin, information about the date installations in the supply chain became operations. It may also include product quality data such as organic or non-gmo characteristics, where these are covered within the scope of the RTRS Chain of Custody system.</li> </ul>
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		<ul style="list-style-type: none"> <li>• This information is recorded in the material accounting system and controlled within the scope of the organization's Chain of Custody Management System.</li> <li>• Module A. Mass balance</li> <li>• A 1.1.1. The requirements of this module ('Module A. Mass Balance Chain of Custody: System requirements') shall apply to any organization taking legal ownership of RTRS material and making claims about the material outputs supplied to customers being RTRS mass balance material.</li> <li>• Module C. Multi-site Chain of Custody: System requirements</li> <li>• C 1.1.1. The requirements of this module ('Module C. Multi-site Chain of Custody: System requirements') shall apply to any company seeking to include multiple sites in an RTRS CoC certification.</li> <li>• Module E. RTRS EU RED Mass Balance Chain of Custody: System requirements</li> <li>• Summary of System: For companies seeking to supply soy, as well as soy-based biomass, biofuels and/or bioliquids to the EU biofuel market, they must implement a mass balance system which includes additional elements, not covered in Module A. In addition to the chain of custody requirements, supply chain operators must also meet the requirements of the RTRS EU RED Compliance Requirements for the Supply Chain. It is important to note that communicating RTRS EU RED data is not the same as making claims about RTRS EU RED compliance. Claims</li> </ul>
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		<p>about RTRS EU RED compliance can only be made under specific circumstances laid down in the RTRS EU RED Compliance Requirements for the Supply Chain.</p> <ul style="list-style-type: none"> <li>• E 1.2.1. The organization shall ensure that the output of RTRS EU RED mass balance material supplied to customers from the physical site does not exceed the input of RTRS EU RED mass balance material received at the physical site, using either a continuous accounting system or a fixed inventory period of three months.</li> <li>• E 1.3 In the context of EU RED certification, the mass balance system applies: <ul style="list-style-type: none"> <li>• a) allows consignments of raw material or biofuel with differing sustainability characteristics to be mixed;</li> <li>• b) requires information about the sustainability characteristics and sizes of the consignments referred to in point a) to remain assigned to the mixture; and</li> <li>• c) provides for the sum of all consignments withdrawn from the mixture to be described as having the same sustainability characteristics, in the same quantities, as the sum of all consignments added to the mixture.</li> </ul> </li> <li>• Sustainability characteristics could include for example: <ul style="list-style-type: none"> <li>• - Evidence showing compliance with the Directive's sustainability criteria; and/or</li> <li>• - A statement that the raw materials used were obtained in a way that complies with the Directive's land related sustainability criteria; and/or A greenhouse gas emission figure; and/or</li> <li>• - A description of the raw material used; and/or</li> </ul> </li> </ul>
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			<ul style="list-style-type: none"> <li>- The statement 'RTRS certified soy – EU RED – Mass Balance'.</li> <li>Sustainability characteristics shall include information on the country of origin of the feedstock.</li> <li>E 2.1.1. Where the organization is simultaneously implementing more than one of the RTRS Chain of Custody Systems, it shall ensure that inputs into the RTRS EU RED mass balance system is RTRS certified material sourced from organizations operating either RTRS EU RED mass balance chain of custody systems or RTRS segregation chain of custody systems.</li> <li>E 2.2.7. The organization shall ensure that RTRS EU RED compliant products are always supplied with the corresponding RTRS claim on their sales and transport documentation, as set out in the RTRS EU RED Communication and Claims Policy.</li> </ul>
5.2 Prevention of multiple claiming	<ul style="list-style-type: none"> <li>An information system needs to be included by each economic operator which is able to keep track of the amounts of sustainable material sourced and sold. This could include, <i>inter alia</i>, a digital database, documentation with unique reference numbers for consignments or similar.</li> <li>[See also requirement 6.7 below.]</li> </ul>	Y	RTRS Chain of Custody Standard <ul style="list-style-type: none"> <li>V. Definitions</li> <li>Material accounting system: The internal mechanism which an organization uses to track data related to RTRS products. This could be a database for example.</li> <li>VII. General Chain of Custody System Requirements for the Supply Chain</li> <li>5.1 Accounting</li> <li>5.1.1. The organization shall identify and document the main processing steps involving a change of material volume or weight, and either measure each subsequent fraction to determine its actual quantity, or</li> </ul>



		<p>specify the conversion factors(s) for each processing step. Where it is not feasible to measure at each processing step, quantities for the total processing steps may be used.</p> <ul style="list-style-type: none"> <li>• 5.1.2. The organization shall specify and document the methodology for calculating the conversion factor(s) and ensure that conversion factors are updated when there are changes to the production process, and at least once a year.</li> <li>• Module A. Mass balance Chain of Custody: System Requirements</li> <li>• A 1.2.1. The organization shall ensure that the output of RTRS mass balance material supplied to customers from the physical site does not exceed the input of RTRS mass balance material received at the physical site, using either a continuous accounting system or a fixed inventory period.</li> <li>• <b>Inputs</b></li> <li>• A 2.2.1. RTRS data shall be recorded in the material accounting system by the organization after it has gained legal ownership of the input material, and has ensured the supporting documentation contains the correct RTRS information.</li> <li>• A 2.2.2. The organization shall record the quantity (volume or weight) of RTRS mass balance inputs received. This data shall be recorded as output units, using either the conversion factor(s) for the processing unit or actual measured output quantities.</li> </ul>
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		<ul style="list-style-type: none"> <li>• A 2.2.3. Where the processing or manufacturing process generates co-products, the organization shall record the quantity (volume or weight) of RTRS mass balance inputs received using separate categories for co-products.</li> <li>• A 2.2.4. Where additional sustainability data is associated with the RTRS mass balance inputs received, this data shall remain aggregated and recorded in the material accounting system using separate categories for each identical group of aggregated sustainability data.</li> <li>• <b>Outputs</b></li> <li>• A 2.2.5. Where the processing or manufacturing process generates co-products, the organization shall deduct the quantity of RTRS data supplied to customers from the respective co-product categories in the material accounting system. The organization shall not apply RTRS data generated from the production of one co-product to a different co-product.</li> <li>• A 2.2.6. Where additional sustainability data is associated with the RTRS material supplied to customers, the organization shall deduct the quantity of data supplied to customers from the relevant category of aggregated data in the material accounting system.</li> <li>• A 2.2.7. The organization shall not supply RTRS data to customers for non-soy, non-soy derivatives or non-soy products. In bulked products, the RTRS data shall only</li> </ul>
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		<ul style="list-style-type: none"> <li>• be applied to the proportion of soy, soy derivatives or soy products.</li> <li>• A 2.3.1. The balancing of input and output of RTRS data shall be implemented as part of the material accounting system.</li> <li>• A 2.5.4. Where a fixed inventory period is in operation, the organization shall ensure that the material accounting system is not overdrawn at the time of the inventory. Only RTRS data which has been recorded in the material accounting system within the inventory period (including data carried-over from the previous period as per 2.5.3) shall be allocated to outputs supplied within the inventory period.</li> <li>• Module E. RTRS EU RED Mass Balance Chain of Custody: System requirements</li> <li>• E 1.2.1 The organization shall ensure that the output of RTRS EU RED mass balance material supplied to customers from the physical site does not exceed the input of RTRS EU RED mass balance material received at the physical site, using either a continuous accounting system or a fixed inventory period of three months.</li> <li>• E 2.2.8. The sustainability characteristics (RTRS compliance) of the feedstock that is processed shall be attributed to products and residues of that process equally. <i>As an example when 50% of a mixture is RTRS compliant, 50% of all (co)products and residues from that mixture should also be considered sustainable.</i> The only exception is the allocation of</li> </ul>
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			<p>GHG emissions which should follow the rules of EU RED Annex V.</p> <ul style="list-style-type: none"> <li>• E 2.3.1. The organization shall clearly indicate whether the installation, in which the production of soy-derived biofuels or bioliquids is taking place, was in operation on or before 5 October 2015.</li> <li>• E 2.3.2. Whenever actual GHG values are used for soy and intermediary products, emissions shall be reported in g CO<sub>2</sub> eq/ dry ton of soy or intermediary products. Total emissions for final soy biodiesel shall be reported in g CO<sub>2</sub> eq/MJ. Information on GHG emissions shall include accurate data on all relevant elements of the emission calculation formula laid out in EU RED Annex V and Section IX of RTRS EU RED Compliance Requirements for the Supply Chain.</li> <li>• E 2.3.3. Whenever disaggregated default values are used, no emissions shall be reported for soy or intermediary products.</li> <li>• E 2.3.4. The last economic operator in the supply chain shall assign a GHG value to final soy biodiesel by: [...]</li> </ul> <p>RTRS EU RED compliance requirements for the Supply Chain</p> <ul style="list-style-type: none"> <li>• VII. Compliance Requirements for the Supply Chain</li> <li>• 3.1.2 The organization shall communicate GHG emissions data about each RTRS consignment to the next economic operator in the supply chain, including: [...]</li> <li>• 3.1.3 The organization shall communicate the following information about consignments to the next economic</li> </ul>
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			operator: a) Country of origin, b) Whether processing of soy products involved installations which were in operation on 5 October 2015, c) The status of the land in January 2008 of the soy products supplied.
5.3 The mass balance system shall operate at least at the level of a site	<ul style="list-style-type: none"> <li>The mass balance system shall operate at a level where consignments could normally be in contact, such as in a container, processing or logistical facility or site (defined as a geographical location with precise boundaries within which products can be mixed).</li> <li>If more than one legal entity operates on a site then each legal entity is required to operate its own mass balance.</li> </ul>	Y	RTRS Chain of Custody Standard <ul style="list-style-type: none"> <li>V. Definitions</li> <li>Physical site: A geographical location with precise boundaries within which products can be mixed. A mixture can have any form where consignments would normally be in contact.</li> <li>Module A. Mass balance Chain of Custody: System Requirements</li> <li>A 1.1.3. The organization shall implement VII General Chain of Custody System Requirements for the Supply Chain and the requirements in this module (A) at the level of a single physical site.</li> <li>Module C. Multi-site Chain of Custody: System requirements</li> <li>[...] A single RTRS CoC certificate is issued covering multiple sites under the control of the same company. [...]</li> <li>C 1.2.3. The company shall ensure that the relevant requirements of the RTRS CoC Standard (the general requirements and specific module requirements) are fully implemented at each participating site.</li> <li>Module E. RTRS EU RED Mass Balance Chain of Custody: System requirements</li> </ul>

			<ul style="list-style-type: none"> <li>• E 1.2.1. The organization shall ensure that the output of RTRS EU RED mass balance material supplied to customers from the physical site does not exceed the input of RTRS EU RED mass balance material received at the physical site, using either a continuous accounting system or a fixed inventory period of three months.</li> <li>• E 1.2.2. In case of multi-site certification (See also Module C), each participating site shall operate its own chain of custody system.</li> <li>• E 1.2.3. If more than one legal entity operates on a site, each legal entity is required to operate its own chain of custody system.</li> </ul>
5.4 The mass balance shall specify the timeframe over which the system operates	<ul style="list-style-type: none"> <li>• If the balance in the system is continuous in time, a "deficit", i.e. that at any point in time more sustainable material has been withdrawn than has been added, is required not to occur.</li> <li>• Alternatively, the balance could be achieved over an appropriate period of time (up to a maximum of three months) and regularly verified.</li> <li>• In both cases it is necessary for appropriate arrangements to be in place to ensure that the balance is respected.</li> </ul>	Y	<p>RTRS Chain of Custody Standard</p> <ul style="list-style-type: none"> <li>• Module A. Mass balance Chain of Custody: System Requirements</li> <li>• A 2.3.2. The organization shall allocate RTRS data to customers using either a continuous balancing system or a fixed inventory period.</li> <li>• A 2.4.3. Where a continuous balancing system is in operation the organization shall ensure that the material accounting system is never overdrawn. Only RTRS data which has been recorded in the material accounting system shall be allocated to outputs supplied by the organization.</li> <li>• A 2.4.4. Where a continuous balancing system is in operation, RTRS data is valid for 24 months from the date it was first recorded in the material accounting</li> </ul>

			<p>system. If the organization does not allocate the available quantity of RTRS data to outputs within 24 months, the data shall expire and be deducted from the material accounting system.</p> <ul style="list-style-type: none"> <li>• A 2.5.1. Where a fixed inventory period is in operation, the organization shall ensure that the quantity of RTRS mass balance material inputs and outputs (volume or weight) are balanced within a fixed inventory period which does not exceed 12 months).</li> <li>• A 2.5.3. Where a fixed inventory period is in operation, RTRS data which has not be allocated to output material at the end of the inventory period can be carried over and recorded in the material accounting system for the following inventory period. Carried-over RTRS data is valid for 24 months from the date of the inventory. If the organization allocates less than the available quantity of RTRS data to output materials over 24 months, the data shall expire and be deducted from the material accounting system.</li> <li>• Module E. RTRS EU RED Mass Balance Chain of Custody: System requirements</li> <li>• E 1.2.1. The organization shall ensure that the output of RTRS EU RED mass balance material supplied to customers from the physical site does not exceed the input of RTRS EU RED mass balance material received at the physical site, using either a continuous accounting system or a fixed inventory period of three months.</li> </ul>
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			<ul style="list-style-type: none"> <li>• E 2.2.1. After an economic operator receives RTRS EU RED mass balance certification, the first inventory period for the mass balance may be applied retrospectively up to and including the previous harvest season. Alternatively, it may be applied entirely forward looking, provided it does not exceed three months or include any of the subsequent harvest season. Under no circumstances shall the total first inventory period exceed three months.</li> <li>• E 2.2.2. After the first inventory period is finished, the organization shall ensure that the quantity of RTRS mass balance material inputs and outputs (volume or weight) are balanced within a fixed inventory period which does not exceed three (3) months.</li> </ul>
5.5 Apply relevant feedstock definitions	<ul style="list-style-type: none"> <li>• When reporting on the type of feedstock the relevant definitions of Directive (2009/28/EC) must be applied: <ul style="list-style-type: none"> <li>○ "ligno-cellulosic material"</li> <li>○ "non-food cellulosic material"</li> </ul> </li> </ul>	n/a	RTRS EU RED Scheme: System Description <ul style="list-style-type: none"> <li>• II. Scope</li> <li>• The RTRS EU RED Scheme does neither cover ligno-cellulosic nor non-food cellulosic material.</li> </ul>



## Recognition of other voluntary schemes and national systems

Recognition of other voluntary schemes		
Requirement	Guidance	Assessment
<p>5.6 Approach to voluntary scheme recognition (OPTIONAL: Voluntary schemes are encouraged to include a clause on recognising the potential use of other voluntary schemes for part of a supply chain)</p>	<ul style="list-style-type: none"> <li>In case part of the chain relies on other voluntary schemes, schemes may only recognise voluntary schemes that are recognised by the Commission in the context of the Directive 2009/28/EC.</li> <li>Schemes may only recognise the <i>scope</i> of the voluntary scheme that the EC recognises in this context.</li> </ul>	<p><b>n/a</b> RTRS Chain of Custody Standard</p> <ul style="list-style-type: none"> <li>Module E. RTRS EU RED Mass Balance Chain of Custody: System requirements</li> <li>E 2.4. Recognition of material certified by another EC-approved scheme</li> <li>E 2.4.1. Material certified by another EC-approved scheme shall in no case be considered as RTRS EU RED compliant. In no case can material certified by another EC-approved scheme be included, processed or supplied as part of an RTRS EU RED compliant consignment.</li> </ul>
<p>5.7 Recognition of national schemes</p>	<ul style="list-style-type: none"> <li>The Commission may recognise national schemes for compliance with the conditions set out in Directive 2009/28/EC. Voluntary schemes shall not refuse mutual recognition with those schemes as regards the verification of compliance with the sustainability criteria set out in Articles 17(2) to (5).</li> </ul>	<p><b>Y</b> RTRS EU RED Scheme: System Description</p> <ul style="list-style-type: none"> <li>VII. Mutual recognition with national schemes</li> <li>Whenever a Member State's national scheme is recognised by the European Commission, material verified as compliant with this national scheme shall be considered compliant with the sustainability criteria set out in EU RED Article 7b(2) to (5). However, such material cannot be considered as compliant with all non-EU RED RTRS criteria, since the RTRS standard goes beyond what the EU RED requires for biofuels</li> </ul>

			(e.g. on social issues). Therefore mutual recognition between RTRS and a Member State's national scheme is limited to EU RED compliance.
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## Audit Quality and Scheme Governance

Assessment of the audit processes of a voluntary scheme is relevant for auditing of the sustainability criteria and auditing of the chain of custody. The level of complexity of a chain of custody is a function of the features that a scheme allows.

RED Article 18(3):

Member States shall take measures to ensure that economic operators submit reliable information and make available to the Member State, on request, the data that were used to develop the information. Member States shall require economic operators to arrange for an adequate standard of independent auditing of the information submitted, and to provide evidence that this has been done. The auditing shall verify that the systems used by economic operators are accurate, reliable and protected against fraud. It shall evaluate the frequency and methodology of sampling and the robustness of the data.

RED Article 18(5):

The Commission shall adopt decisions only if the scheme in question meets adequate standards of reliability, transparency and independent auditing.

<b>Article 18(3): Adequate standard of independent auditing</b>	<b>Voluntary Schemes need to ensure a sufficient quality of auditing and verification</b>	
Requirements	Guidance	Assessment
6.1. Documentation management	<ul style="list-style-type: none"> <li>The system ensures that economic operators must have a documentation management system.</li> <li>It should be a condition of participation in voluntary schemes that economic operators: <ul style="list-style-type: none"> <li>i) have an auditable system for the</li> </ul> </li> </ul>	<p><b>Y</b></p> <p>RTRS EU RED Compliance Requirements for Producers</p> <ul style="list-style-type: none"> <li>VII. Compliance Requirements for Producers Scope</li> <li>1.4. Greenhouse gas (GHG) emissions are calculated and communicated to the next economic operator in the supply chain</li> <li>1.4.3. Records of GHG data and calculations are kept for at least 5 years.</li> </ul>

	<p>evidence related to the claims they make or rely on;</p> <p>ii) keep any evidence for a minimum of 5 years; and</p> <p>iii) accept responsibility for preparing any information related to the auditing of such evidence.</p> <ul style="list-style-type: none"> <li>The auditable system should normally be a quality system drawing on points 2 and 5.2 of Module D1 ('Quality assurance of the production process') of Annex II of the Decision on a common framework for the marketing of products.</li> </ul>	<ul style="list-style-type: none"> <li>2.3.1. The status of the land in January 2008 is communicated to the next economic operator.</li> <li>2.3.2. Records of land use status since January 2008 are kept for at least 5 years.</li> <li>VII. Guidance for Compliance Requirements</li> <li>2.3.2. Records of the status of the land can include for example management plans showing area under cultivation in 2008, maps, aerial photographs etc. These records must not be discarded. Records of communication must be available.</li> </ul> <p>RTRS EU RED Compliance Requirements for the Supply Chain</p> <ul style="list-style-type: none"> <li>VII. Compliance Requirements for the Supply Chain</li> <li>3.1.7 The organization shall operate a documented management system, including an auditable system for the evidence related to the claims they make or rely on.</li> <li>3.1.8 The organization shall prepare any information related to the auditing of evidence described in 3.1.7.</li> <li>VIII. Guidance for Compliance Requirements</li> <li>2.3.2 The organization shall implement a record keeping system for all records and reports, including purchase and sales documents, training records, production records and volume summaries. The record retention period shall be specified by the organization and shall be at least five (5) years.</li> <li>VII. General Chain of Custody System Requirements the for the Supply Chain</li> </ul>
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		<ul style="list-style-type: none"> <li>• 2.4.2 The organization shall implement a record keeping system for all records and reports, including purchase and sales documents, training records, production records and volume summaries. The record retention period shall be specified by the organization and shall be at least five (5) years.</li> </ul> <p>RTRS Chain of Custody Standard</p> <ul style="list-style-type: none"> <li>• VI. General Chain of Custody System Requirements for Producers</li> <li>• 2.3.1. The organization shall maintain complete and up-to-date records covering all applicable requirements of the RTRS Chain of Custody standard.</li> <li>• 2.3.2. The organization shall implement a record keeping system for all records and reports, including purchase and sales documents, training records, production records and volume summaries. The record retention period shall be specified by the organization and shall be at least five (5) years.</li> <li>• VII. General Chain of Custody System Requirements for the Supply Chain</li> <li>• 2.4.1 The organization shall maintain complete and up-to-date records covering all applicable requirements of the RTRS Chain of Custody standard.</li> <li>• 2.4.2. The organization shall implement a record keeping system for all records and reports, including purchase and sales documents, training records, production records and volume summaries. The record</li> </ul>
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			<p>retention period shall be specified by the organization and shall be at least five (5) years.</p> <p>RTRS Group and Multi-site Certification Standard</p> <ul style="list-style-type: none"> <li>• 4.1.1. Group manager shall keep up to date records relating to all requirements of this standard. All records shall be kept for at least 5 years.</li> </ul> <p>RTRS EU RED Communication and Claims Policy</p> <ul style="list-style-type: none"> <li>• 1. General</li> <li>• 1.2.8. RTRS trademark users shall keep available all records of the approvals granted by the authorizing agent and records of the RTRS trademark uses. Minimum retention times for all records and reports shall be five (5) years.</li> </ul> <p>RTRS Accreditation and Certification Requirements for responsible soy production</p> <ul style="list-style-type: none"> <li>• Module A. Operational and Assessment Requirements for Certification against RTRS Principles and Criteria for Responsible Soy Production</li> <li>• A 2.5.9. The auditor shall identify and assess management documentation and a sufficient variety and number of records at each operation selected for evaluation to make direct, factual observations to verify conformity with all the indicators of the applicable RTRS standard for which documents are a necessary means of verification.</li> </ul>
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			<p>RTRS Chain of Custody Accreditation and Certification Requirements for CBs</p> <ul style="list-style-type: none"> <li>• Module A. Requirements for Certification against the RTRS Chain of Custody Standard</li> <li>• A 2.3.7. The auditor shall identify and assess chain of custody management system documentation and a sufficient variety and number of records to make direct, factual observations to verify conformity with all of the requirements of the applicable module(s) of the RTRS Chain of Custody Standard.</li> <li>• Module A. Requirements for Certification against the RTRS Chain of Custody Standard</li> </ul>
6.2 Audits before participation in the voluntary scheme	<ul style="list-style-type: none"> <li>• As a general rule, a voluntary scheme should ensure that economic operators are audited before allowing them to participate in the scheme.</li> <li>• [The requirements for auditor competency are covered separately under requirement 6.5 below.]</li> </ul>	Y	<p>RTRS Accreditation and Certification requirements for responsible soy production</p> <ul style="list-style-type: none"> <li>• Module A. Operational and Assessment Requirements for Certification against RTRS Principles and Criteria for Responsible Soy Production</li> <li>• A 1.2.1. The unit of certification shall be the farm on which soy is cultivated and is delimited by the farm boundaries. This includes fields where soy is cultivated, but also all non-soy growing areas, non-cultivated areas, infrastructure and installations and other areas that form part of the farm.</li> <li>• A 1.2.2. The CB may offer one of more of the following types of RTRS certification: <ul style="list-style-type: none"> <li>○ Individual farm certification- single farm, on a single site</li> <li>○ Individual farm certification – multiple sites</li> </ul> </li> </ul>

		<ul style="list-style-type: none"> <li>○ Groups of farms</li> <li>• A 2.7. Awarding and maintenance of certificates</li> <li>• Awarding of certificates</li> <li>• A 2.7.1. A certificate shall only be issued after a positive formal certification decision has been taken by the designated certification decision making entity.</li> <li>• A 2.7.3. The certification body shall ensure that a legally enforceable certification agreement is signed by the relevant parties prior to issuing a certificate.</li> <li>• A 2.7.4. The CB shall register each new certificate in the RTRS certification database and in its own list of certified organizations.</li> <li>• A 2.7.6. A certificate shall be valid for 5 years with a requirement for an annual surveillance assessment to confirm continued conformance with the requirements of the standard during this period (see Section A.2.9).</li> </ul> <p>RTRS Chain of Custody Standard</p> <ul style="list-style-type: none"> <li>• VI. General Chain of Custody System Requirements for Producers</li> <li>• 2.4.2. No product shall be supplied as RTRS or RTRS EU RED compliant prior to the successful completion of an assessment and awarding of a certificate of compliance by an RTRS-accredited Certification Body.</li> </ul> <p>RTRS Chain of Custody Accreditation and Certification Requirements for CBs</p> <ul style="list-style-type: none"> <li>• Module A. Requirements for Certification against the RTRS Chain of Custody Standard</li> </ul>
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		<ul style="list-style-type: none"> <li>• A 1.2.1. The Chain of Custody certification audit shall take place at the level of an individual site (facility).</li> <li>• A 2.5.1. CBs shall issue a certificate of compliance, if the organization is found to comply with all the requirements of this standard and use of the logo, communications and claims document.</li> <li>• A 2.5.2. A certificate shall be valid for 5 years with a requirement for an annual surveillance assessment to confirm continued conformance with the requirements of the standard and applicable documents during this period.</li> <li>• A 2.5.3. Prior to the end of the 5 year period, a full re-assessment must take place prior to the issue of a new certificate.</li> <li>• Module C. Additional Requirements for Multi-site CoC Certification</li> <li>• C 1.1. Units of Certification</li> <li>• C 1.1.1. The certificate shall be held by a single company and covers all sites participating in the multi-site group.</li> </ul> <p>RTRS Group and Multi-site certification requirements for CBs</p> <ul style="list-style-type: none"> <li>• 2.2. Units of Certification</li> <li>• 2.2.1. Group Certificate Holder: The group certificate shall be held by an organization, company or person that administers the certification, with legal entity and that covers all the farm operations participating in the group.</li> </ul>
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			<ul style="list-style-type: none"> <li>• 2.2.2. Multi-site certification Holder: Shall be held by a single legal entity (referred to here as “group and/or multi-site administrator”), having the right to use/exploit and control of all the sites included in the scope of their multi-site certificate.</li> <li>• Note: refer to the RTRS Accreditation and Certification Standard for rules on partial certification.</li> <li>• 2.2.3. The unit of certification shall include the farm of each group member/site. This includes fields where soy is cultivated but also all non-soy growing areas, non-cultivated areas, infrastructure, installations and other areas that form part of the farm.</li> <li>• 3.6. Issuing of certificates</li> <li>• 3.6.1. The allocation of certificate numbers for any RTRS group certificates shall follow the system laid out in the section VI of RTRS Accreditation and Certification Standard: for Soy Production Certification (3.5).</li> </ul>
6.3 Retrospective audits	<ul style="list-style-type: none"> <li>• The voluntary scheme shall arrange for regular, at least yearly, retrospective auditing of a sample of claims made under the scheme. It is the responsibility of the verifiers to define the size of the sample that will permit them to reach the level of confidence necessary to issue a verification statement.</li> </ul>		RTRS Chain of Custody Accreditation and Certification Requirements for CBs <ul style="list-style-type: none"> <li>• Module A. Requirements for Certification against the RTRS Chain of Custody Standard</li> <li>• A 2.5. Awarding of certificates</li> <li>• A 2.5.2. A certificate shall be valid for 5 years with a requirement for an annual surveillance assessment to confirm continued conformance with the requirements of the standard and applicable documents during this period.</li> </ul>

	<ul style="list-style-type: none"> <li>• [The requirements for auditor competency are covered separately under requirement 6.5 below.]</li> </ul>	<ul style="list-style-type: none"> <li>• A 2.5.3. Prior to the end of the 5 year period, a full re-assessment must take place prior to the issue of a new certificate.</li> <li>• Surveillance assessments</li> <li>• A 2.6.3. During the lifetime of the certificate the CB shall conduct, as a minimum, annual surveillance assessments.</li> <li>• A 2.6.4. The CB may also make short notice surveillance assessments, particularly where they have cause for concern about compliance with the requirements of the RTRS standard.</li> <li>• A 2.6.4.1. The CB shall inform the client of such surveillance assessments with at least 24 hours notice.</li> <li>• Module C. Additional Requirements for Multi-site CoC Certification</li> <li>• C 2.1.3. All sites participating in the multi-site system shall be audited by the Certification Body (CB) at least once during the 5 year validity of the chain of custody certificate.</li> </ul> <p>RTRS Accreditation and Certification requirements for responsible soy production</p> <ul style="list-style-type: none"> <li>• Module A. Operational and Assessment Requirements for Certification against RTRS Principles and Criteria for Responsible Soy Production</li> <li>• Maintenance and recertification</li> <li>• A 2.7.6. A certificate shall be valid for 5 years with a requirement for an annual surveillance assessment to</li> </ul>
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			<p>confirm continued conformance with the requirements of the standard during this period (see Section A.2.9).</p> <ul style="list-style-type: none"> <li>• A 2.7.7. Prior to the end of the 5 year period, a full re-assessment must take place prior to the issuance of a new certificate.</li> <li>• A 2.7.8. In case of the identification of any non-compliance during a re-assessment audit the CB shall establish the time for the implementation of the corrective actions prior to the expiration of the certification.</li> <li>• NOTE: In exceptional cases, which shall be properly justified and registered the CB will allow the extension of the validity of the certificate for 30 days.</li> <li>• A 2.9. Surveillance assessments</li> <li>• A 2.9.1. During the lifetime of the certificate the CB shall conduct, as a minimum, annual surveillance assessments.</li> <li>• A 2.9.2. The CB may also make unannounced surveillance assessments.</li> <li>• A 2.9.3. If the main assessment did not take place during harvest, then at least one of the surveillance assessments shall take place during this time.</li> <li>• A 2.9.4. Each annual surveillance assessment will include a review of continuing compliance to the applicable standard.</li> </ul>
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			<p>RTRS Chain of Custody Accreditation and Certification Requirements for CBs</p> <ul style="list-style-type: none"> <li>Module C 2.2.5. For the surveillance assessments, the minimum number of sampled sites per audit or surveillance visit shall be determined taking the 0.6 times the square root (<math>0.6\sqrt{\phantom{x}}</math>) of the number of sites in each category.</li> </ul> <p>RTRS Group and Multi-site certification requirements for CBs</p> <ul style="list-style-type: none"> <li>3.1.2. Surveillance assessments shall take place annually.</li> </ul>
<p>6.4 Group auditing [OPTIONAL – only relevant when group auditing is applied]</p>	<ul style="list-style-type: none"> <li>Group auditing - in particular for smallholder farmers, producer organisations and cooperatives - can be performed. [Note that group auditing is only permitted for the producers of raw material, not other economic operators further down the supply chain.]</li> <li>In such cases, verification for all units concerned can be performed based on a sample of units, where appropriate taking into account a relevant standard developed for this purpose. Aspects that should be covered include the following: <ul style="list-style-type: none"> <li>What is the sample size and how is the sample determined?</li> </ul> </li> </ul>	Y	<p>RTRS Group and Multi-site Certification Standard</p> <ul style="list-style-type: none"> <li>I. Introduction</li> <li>b) Group certification is a mechanism designed to increase access to RTRS certification for smaller producers. Group certification allows group members to share the costs of the certification assessment, and subsequent annual surveillance assessments by applying for a single certificate.</li> <li>c) The multi-site certification refers to the process of issuing a single certificate to cover multiple farms subject to the same and single management, having the right to use/exploit and control all the sites included in the scope of the multi-site certificate.</li> <li>V. Definitions</li> </ul>

	<ul style="list-style-type: none"> <li> <ul style="list-style-type: none"> <li>○ What is the threshold for non-compliance and do they apply to the whole group?</li> </ul> </li> <li>• As a minimum, it is required that a sample of at least the square root of the number of group members is audited individually annually, in line with the ISEAL standard P035.</li> <li>• It is generally expected that group auditing is undertaken on-site (e.g. that auditors visit the individual farms where the feedstock is produced). If the application of desk audits is allowed voluntary schemes must provide guidance to the auditors under which circumstances such desk audits could be considered to provide the same level of assurance as an on-site audit (e.g. availability of high quality satellite images, data on protected areas and peatland that provide information on the relevant time horizon). For example: <ul style="list-style-type: none"> <li>○ Criteria should be set out how the general level of risk in the areas can be determined and which consequences the level of risk has got for the auditing approach.</li> </ul> </li> </ul>		<ul style="list-style-type: none"> <li>• Group certification: Joint certification of a group of soy growers with the certification applying to the whole group.</li> <li>• Group Member: A soy grower or farmer that has been accepted in the group as a formal member for inclusion in RTRS group certification. All formal group members shall comply to the required relevant RTRS Standard for Sustainable Soy Production as a prerequisite to joining a group.</li> <li>• VI. Requirements for group managers and groups</li> <li>• 1.1.1. The group shall be managed by a central organization or individual, i.e. group manager that is responsible for ensuring group's compliance with the RTRS standards and requirements and manages the group documentation.</li> <li>• 1.1.7. The group manager shall have the authority to issue internal corrective actions to any participating group member.</li> <li>• 1.1.8. The group manager shall have the authority to remove a group member from the scope of the group or multi-site certificate if the group member is not in compliance with the requirements of participation or any corrective actions issued by the certification body or by the group manager.</li> <li>• 1.2. Group composition</li> <li>• 1.2.5. Group members/sites of the same group/multi-site scheme shall be located within the same country.</li> <li>• 1.2.6. Group members/sites shall be located near each other and in the same ecological region (i.e. the farms</li> </ul>
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	<ul style="list-style-type: none"> <li>○ What type of evidence needs to be available to allow desk audits. In this context self-declarations from economic operators cannot be regarded as sufficient evidence.</li> <li>• Group auditing for compliance with the scheme's land related criteria is only acceptable when the areas concerned are near each other and have similar characteristics.</li> <li>• Group auditing for the purpose of calculating GHG savings is only acceptable when the units have similar production systems and products.</li> </ul>	<ul style="list-style-type: none"> <li>• shall have the same original vegetation type in broad ecological terms).</li> <li>• 1.2.7. Group members/sites shall use the same or very similar production systems<sup>2</sup>. Footnote 2: Note: Production systems here refers to only to production types, such as organic production, no-till farming, GM farming or non GM farming, not to minor differences in farming practices between individuals.</li> <li>• 1.3.4. For those groups seeking certification against the RTRS EU RED Compliance Requirements for Producers, the group manager and <i>all</i> group members shall comply with the RTRS EU RED Compliance Requirements for Producers. [...]</li> <li>• 1.3.5. Group auditing for compliance with RTRS' land related criteria is only acceptable when the areas concerned are near each other and have similar characteristics.</li> <li>• 1.3.6. Group auditing for the purpose of calculating GHG savings is only acceptable when the units have similar production systems and products.</li> <li>• 3.1. Ongoing program of internal audits</li> <li>• 3.1.1. The group manager shall implement an internal audit programme consisting of: <ul style="list-style-type: none"> <li>• a) an initial audit of all members/sites;</li> <li>• b) a regular and ongoing internal audit programme for all current members/sites.</li> </ul> </li> <li>• 3.1.2. All internal audits shall be documented and these records maintained for a minimum of 5 years.</li> <li>• Initial entry audits</li> </ul>
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		<ul style="list-style-type: none"> <li>• 3.1.3. Prior to seeking certification and once certified, prior to admitting any new member/site the group manager shall carry out an initial entry audit of each and every prospective member /site in order: [...]</li> <li>• 3.1.4. If any major nonconformities are identified, the group member must not be included in the scope of the certificate until this nonconformity is addressed.</li> <li>• Ongoing program of internal audits</li> <li>• 3.1.7. Once the group has been certified the group manager shall carry out an annual internal audit of each member/site at least once during the period of validity of the group certificate (5 years) a year, in addition to their initial entry audit, according the risk assessment developed by the group manager of the member/sites. Note: It is expected that most members will require more frequent internal audits: once in 5 years is the absolute minimum acceptable, and would only be likely for very low risk group members.</li> </ul> <p>RTRS Group and Multi-site certification requirements for CBs</p> <ul style="list-style-type: none"> <li>• 3.1. General assessment requirements</li> <li>• 3.1.3. Group auditing for compliance with RTRS' land related criteria is only acceptable when the areas concerned are near each other and have similar characteristics.</li> <li>• 3.1.4. Group auditing for the purpose of calculating GHG savings is only acceptable when the units have similar production systems and products.</li> </ul>
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		<ul style="list-style-type: none"> <li>• 3.3. Assessment visit to group members/sites</li> <li>• 3.3.1 All certification assessments and annual surveillance assessments shall also include assessment visits to a sample of group members/sites.</li> <li>• 3.4. Sampling of group member or sites</li> <li>• 3.4.1. The CB shall determine an appropriate sample size for assessment visits to group members/sites based on: <ul style="list-style-type: none"> <li>• a) The Group Manager's risk assessment [..].</li> <li>• b) The CB's own assessment of risk, based on characteristics of the group, and its members/sites.</li> </ul> </li> <li>• 3.4.2. Once the risk has been determined on the basis of the variables above, the minimum sample size allowed for main certification assessments and reassessments shall be determined. To determine the minimum sample size, the following formula shall be applied: <math>n^{\circ}</math> of sites to visit = <math>1 + \sqrt{y}</math>, where "1" represents the central administration and "y" is the quantity of members of the multi-site or group (without including the central administration). Note: if there are decimals, the number is rounded off to the previous whole number. [...] For RTRS EU RED certification of groups, the minimum fixed sample size is <math>\sqrt{y}</math> for all categories.</li> <li>• 3.4.3. Third Step: When the risk identified by the CB in the "first step" is medium or high, then a correction factor shall be applied to the formula to calculate the sample size.</li> <li>• For medium risk, the correction factor of 1.2 is used.</li> </ul>
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		<ul style="list-style-type: none"> <li>• For high risk, the correction factor of 1.5 is used.</li> <li>• 3.4.4. For surveillance assessments or follow-up minimum sample size calculations may be adjusted using a correction factor of 0.8. Minimum sample size calculations may be adjusted as follows: [...] RTRS EU RED cert.</li> <li>• Minimum permitted (Low risk) = <math>\sqrt{y}</math></li> <li>• Minimum for Medium risk = <math>\sqrt{y} \times 1.2</math></li> <li>• Minimum for High risk = <math>\sqrt{y} \times 1.5</math></li> <li>• 3.4.5. Fourth step: Once the minimum sample size has been determined according to the risk of the group or multi-site specified by the CB, the certification body shall perform stratification, i.e., grouping the sites to be audited under certain criteria (Chart 2).</li> <li>• Chart 2. Stratified Random Sampling</li> <li>• The CB shall perform the necessary stratifications within the sample, even by enlarging the minimum sample, to ensure the representation of the characteristics of the sites to be audited.</li> <li>• For this, group members are categorized into 'sets' (strata) according to the criteria previously mentioned. Then members from each set (stratum) are chosen at random to be visited by the CB.</li> <li>• There are different techniques to do it randomly . One way to do this is to give all the members in each stratum a number and use a 'random number generator' to decide which ones to visit. Alternatively, all the farm names in each stratum can be written down and put into a bag to be drawn out at random.</li> </ul>
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		<ul style="list-style-type: none"> <li>• c) Failure to fulfil a group member responsibility/ies sufficient in number, extent and/or consequences to demonstrate that the group manager's system for internal audit, or quality control has broken down.</li> <li>• Note: the number as well as the seriousness of member non-conformities may each contribute to group non-conformities: many minor non-conformities, or a few major non-conformities may both suggest a breakdown in the group system for quality control, and may be considered sufficient reason to withdraw a group certificate.</li> <li>• 3.5.3.1 Identification by the CB of a systemic failure of the Internal Control System shall result in the issuing of a Major Corrective Action Request, and suspension of the group certificate, including all group members within the scope of the certificate until the group manager demonstrates that the CAR has been adequately addressed.</li> <li>• 3.5.4. Member (site) non-conformities may lead to corrective action requests, suspension or expulsion of a group member/site, and may be caused by: <ul style="list-style-type: none"> <li>• a) Failure of an individual RTRS principle, criteria or indicator at the level of an individual group member/site.</li> <li>• 3.5.4.1 A major non-conformity identified by the CB as limited to a group member/site and not symptomatic of a broader system failure shall result in the issuing of a major Corrective Action Request. (See Module A in</li> </ul> </li> </ul>
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			<p>the RTRS Accreditation and Certification Standard for Responsible Soy Production) .</p> <ul style="list-style-type: none"> <li>• 3.5.5. If a group member is suspended from the group by the CB due to unsatisfactory resolution of a major non-conformity in the given period, none of their soy product may be sold as RTRS certified during the period of their suspension. The CB shall ensure that the group manager records the amount of soy affected by this suspension, and adjust the total volume of soy produced by the group accordingly.</li> <li>• 3.5.6. The CB shall not issue a certificate of compliance or re-issue a certificate until any major non-conformity is closed out to the satisfaction of the certification body.</li> <li>• 3.5.7. As per the RTRS requirements for Accreditation and Certification, major non-conformities raised during a surveillance assessment must be closed out to the satisfaction of the CB within 30 days of the CAR being raised. Failure to do so will result in the suspension of the certificate.</li> </ul>
6.5 Auditor competencies	<ul style="list-style-type: none"> <li>• For these audits, requirements are that the auditor should be: <ol style="list-style-type: none"> <li>1. Independent of the activity being audited</li> <li>2. Free from conflict of interest</li> <li>3. Competent <ul style="list-style-type: none"> <li>○ Point 1 and 2 mean that the audit shall be carried out by an external</li> </ul> </li> </ol> </li> </ul>	<b>Y</b>	<p>RTRS Accreditation and Certification requirements for responsible soy production</p> <ul style="list-style-type: none"> <li>• VI. General Accreditation Requirements for Certification Bodies</li> <li>• 3.2. CB independence, impartiality and integrity</li> <li>• 3.2.1. The CB shall maintain a written policy and procedures for avoidance of conflict of interest.</li> </ul>

	<p>third party (not the economic operator)</p> <ul style="list-style-type: none"> <li>○ Point 3 mean that the auditor has the generic skills and the verification body has the general skills for performing audits; and</li> <li>○ The auditor has the appropriate specific skills necessary for conducting the audit related to the scheme's criteria.</li> <li>○ Namely:</li> <li>○ Land use criteria: Experience in agriculture, ecology or similar. Note that verifying compliance with the highly biodiverse grasslands criterion partially requires technical knowledge that goes beyond the competences that can be expected from the auditors verifying the claims made by market operators (e.g. assessing whether a grassland maintains the natural species composition and ecological characteristics and processes and whether grassland is species rich).</li> <li>○ GHG criteria: Relevant experience in, agriculture, natural science, engineering (chemical, process etc), energy management or</li> </ul>	<ul style="list-style-type: none"> <li>• 3.2.2. Procedures for identifying and managing conflicts of interest must include provision for a specific independent committee, of at least 3 individuals, set up by the certification body. A single mechanism for several certification schemes can satisfy this requirement.</li> <li>• 3.2.4. Records of the conflict of interest committee's discussions, recommendations and consequent corrective actions must be maintained for at least 10 years.</li> <li>• 3.2.5. Certification bodies and members of assessment teams must have maintained independence from the organization or related organizations for a minimum of five years to be considered not to have a conflict of interest.</li> <li>• 3.2.6. The CB shall not offer assessment or surveillance audits for any organization to which it has provided management advice or technical support related to the scope of RTRS certification, or with whom it has any relationship, which creates a threat to impartiality.</li> <li>• 3.2.7. The CB procedures must include the contractual obligation for all personnel including sub-contracted personnel such as consultants contributing to certification decisions to disclose in writing to the CB all possible and actual conflicts of interest, at the time that the conflict of possibility of conflict becomes evident. [...]</li> </ul>
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	<p>similar depending on the type of audits to be conducted by the individual auditor.</p> <ul style="list-style-type: none"> <li>○ Chain of Custody system: Experience in mass balance systems, supply chain logistics, traceability, data handling or similar.</li> <li>• The scheme documentation should describe in sufficient detail how it is ensured that the requirements concerning auditors' competences are met.</li> </ul>		<ul style="list-style-type: none"> <li>• Module A. Operational and Assessment Requirements for Certification against RTRS Principles and Criteria for Responsible Soy Production</li> <li>• A 2.1.1. Teams for main assessments and annual surveillance assessments shall be composed of a lead assessor and sufficient team members. Collectively the team members shall be able to cover all of the elements of the RTRS standard. Including, but not limited to: <ul style="list-style-type: none"> <li>• A 2.1.1.1. Legal compliance including all areas covered by the applicable RTRS field standard (e.g. legal experience related to land rights or conservation of native vegetation);</li> <li>• A 2.1.1.2. Social issues including community relations, labor rights and health and safety (e.g. experience of field work with local communities or auditing SA8000, or OHSAS 18001).</li> <li>• A 2.1.1.3. Environmental issues including biodiversity, water and pollution (eg experience with ecology, plant/animal biology, organic agriculture, ISO 14001 or environmental management systems).</li> <li>• A 2.1.1.4. Good agricultural practices including expertise on integrated pest management, pesticides and fertiliser use, soil and water management etc.</li> </ul> </li> <li>• A 2.1.4 The CB must define the minimum competencies of lead assessors and the requirements for members of assessment teams.</li> <li>• A 2.1.4.1. Are fully and appropriately qualified and meet the RTRS minimum requirements for competencies and qualifications (Annex 1).</li> </ul>
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		<ul style="list-style-type: none"> <li>• A 2.1.4.2. Have demonstrable skills in leading assessment teams including adequate briefing and management of team members to ensure they participate effectively in the assessment.</li> <li>• A 2.1.4.3. Have a sound knowledge of the relevant RTRS standard and of the RTRS certification requirements.</li> <li>• A 2.1.4. The CB must define the minimum competencies of lead assessors and the requirements for members of assessment teams. The CB shall ensure that lead assessors: <ul style="list-style-type: none"> <li>• A 2.1.4.1. Are fully and appropriately qualified and meet the RTRS minimum requirements for competencies and qualifications (Annex 1).</li> <li>• A 2.1.4.2. Have demonstrable skills in leading assessment teams including adequate briefing and management of team members to ensure they participate effectively in the assessment.</li> <li>• A 2.1.4.3. Have a sound knowledge of the relevant RTRS standard and of the RTRS certification requirements.</li> </ul> </li> <li>• A 2.1.8. All assessment team members shall have: <ul style="list-style-type: none"> <li>• A 2.1.8.1. Expertise in one or more subject area relevant to the RTRS requirements.</li> <li>• A 2.1.8.2. An adequate understanding of their role as team members in collecting and reviewing objective evidence of conformance and non-conformance with the requirements of the RTRS standard. Note: CBs must have a procedure for adequately briefing team</li> </ul> </li> </ul>
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			<p>members, including an information pack clearly setting out their role and responsibilities.</p> <ul style="list-style-type: none"> <li>• A 2.1.9. The CB shall have a system in place for the regular monitoring lead assessor performance.</li> <li>• Module B. Additional Requirements for Certification against the RTRS EU RED Compliance Requirements for Producers</li> <li>• [...] The General Requirements (Section VI of this document) and the requirements of Module A must be fulfilled in addition to the requirements of this module.</li> <li>• B 1.1.1. Where certification bodies wish to offer certification services in which they assess farm production where actual GHG emissions data has been measured, monitored and recorded the certification body shall comply with the requirements ISO 14065: 2007, or justified equivalent and/or have experience of carrying out audits in conformity with ISO 14064-3: 20062 or equivalent.</li> <li>• B 1.1.1.1. Where certification bodies only offer certification services in which farmers use default values for GHG emissions in soy production, this is not required.</li> <li>• B 2.1.1. Teams for main assessments and annual surveillance assessments shall include a team member or team members able to cover all of the elements of the RTRS EU RED Compliance Requirements for Producers including:</li> </ul>
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		<ul style="list-style-type: none"> <li>• B 2.1.1.1. The measurement, monitoring and recording of Greenhouse Gas (GHG) emissions data, and the calculation of GHG emissions in agricultural production.</li> <li>• Annex 1. RTRS Lead Assessor Qualifications; for Certification against the RTRS Standard for Responsible Soy Production, Version 2.0</li> <li>• Minimum competencies/qualifications for a lead assessor as defined by RTRS are as follows:</li> <li>• 1. Technical skills and qualifications</li> <li>• 1.1. Successful completion of an RTRS-endorsed training course which covers an understanding of the RTRS principles, criteria, indicators and guidance, skills related to the specific requirements of the standard, and core process requirements for carrying out RTRS assessments.</li> <li>• 1.2. Successful completion of one of the following Lead Auditor training courses:</li> <li>• 1.2.1. ISO 9000, 14000, or OHSAS 18000 (minimum duration of 37 hours); or</li> <li>• 1.2.2. An ISO 19011 course (minimum duration of 24 hours).</li> <li>• Note: must include a practical component. (e.g., cannot be entirely an on-line course).</li> <li>• 1.3. Participation as an observer auditor under training, in a minimum of three RTRS assessments at different organizations, totalling a minimum of 10 days; of which at least two assessments must be as the acting lead assessor under supervision. [...]</li> <li>• 2. Formal qualifications</li> </ul>
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		<ul style="list-style-type: none"> <li>• 2.1. A minimum of post high (secondary) school diploma or equivalent (minimum course duration of 2 years) in a discipline related to the scope of certification or 5 years professional experience in one of the disciplines related to the standard being assessed (e.g., agronomy, ecology).</li> </ul> <p>RTRS Chain of Custody Accreditation and Certification Requirements for CBs</p> <ul style="list-style-type: none"> <li>• Module A. Requirements for Certification against the RTRS Chain of Custody Standard</li> <li>• A 2.1.1. The CB must define minimum competencies for an assessor and members of assessment teams (where teams are used). The CB shall ensure that lead assessors: <ul style="list-style-type: none"> <li>• A 2.1.1.1. Are fully and appropriately qualified to meet the RTRS minimum requirements for assessors (See Annex 1).</li> <li>• A 2.1.1.2. Have a sound knowledge of the relevant RTRS CoC standard and the relevant certification requirements contained in this document and in the logo, communications and claims document.</li> <li>• A 2.1.1.3. Are fluent in the main language relevant to the location where the assessment is taking place. Where this is not possible an independent translator shall be used.</li> </ul> </li> <li>• Module B. Additional Requirements for Certification against the RTRS EU RED Compliance Requirements for the Supply Chain</li> </ul>
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		<ul style="list-style-type: none"> <li>• [...] The General Requirements (Section VII of this document) and the requirements of Module A must be fulfilled in addition to the requirements of this module.</li> <li>• B 2.1.1. Assessors for main assessments and annual surveillance assessments shall include a team member or team members able to cover all of the elements of the RTRS EU RED Compliance Requirements for the Supply Chain including: <ul style="list-style-type: none"> <li>• B 2.1.1.1. The measurement, monitoring and recording of Greenhouse Gas (GHG) emissions data, and the calculation of GHG emissions in the relevant supply chain facilities covered by the assessment (eg. transport, processing, storage)</li> </ul> </li> <li>• Annex 1. RTRS Lead Assessor Qualifications for Certification against the RTRS Chain of Custody Standards</li> <li>• Minimum Competencies/qualifications for an RTRS Chain of Custody Certification lead assessor as defined by RTRS are as follows: <ul style="list-style-type: none"> <li>• 1. Technical skills and qualifications <ul style="list-style-type: none"> <li>• 1.1. Successful completion of an RTRS-endorsed training course which covers an understanding of the RTRS CoC standard and basic auditing techniques.</li> <li>• 1.2. Successful completion of one of the following Lead Auditor training courses: <ul style="list-style-type: none"> <li>• 1.2.1. ISO 9000, 14000, or OHSAS 18000, (min 37 hours duration);or</li> <li>• 1.2.2. An ISO 19011 course (min of 24 hours duration)</li> </ul> </li> </ul> </li> </ul> </li> </ul>
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			<ul style="list-style-type: none"> <li>Note: must include a practical component. (e.g.; cannot be entirely an on-line course)</li> <li>1.3. Supervised period of training in practical auditing by a qualified lead auditor of at least 10 days audit experience in similar certification schemes (ie. that include traceability), involving a minimum of two audits of different organizations.</li> <li>1.4 Demonstrated experience in auditing chain of custody system, in particular segregation/mass balance systems, supply chain logistics, traceability and data handling, inventories and on-product claims.</li> <li>2. Formal qualifications:</li> <li>2.1. A minimum of post high (secondary) school diploma or equivalent (minimum course duration of 2 years).</li> </ul>
6.6 Management of the audit	<ul style="list-style-type: none"> <li>Audits shall be properly planned, conducted and reported on.</li> <li>The scheme has clear procedures that describe how audits should be conducted, including detailed guidelines or checklists for auditors.</li> <li>The guidelines shall also set out the content of the auditing reports e.g. beginning and the end of the audit (length of the audit), the address where the audit was conducted, the audit participants and a list of audited documents. Further, the guidelines shall</li> </ul>	Y	RTRS Accreditation and Certification requirements for responsible soy production <ul style="list-style-type: none"> <li>Module A. Operational and Assessment Requirements for Certification against RTRS Principles and Criteria for Responsible Soy Production</li> <li>A 1.1.1. The CB shall implement all specific requirements for responsible soy production certification to certify single, multiple or group farm production units.</li> <li>A 1.1.2. The CB shall develop documented procedures for carrying out the assessments and determining compliance with the RTRS standards (s).</li> </ul>

	<p>determine the necessary information to be included on the certificates (e.g. type of biomass and scope of certificate).</p> <ul style="list-style-type: none"> <li>• Audit includes the following: <ul style="list-style-type: none"> <li>○ Identify the activities undertaken by the economic operator which are relevant to the scheme's criteria;</li> <li>○ Identify the relevant systems of the economic operator and its overall organisation with respect to the scheme's criteria and checks the effective implementation of relevant control systems;</li> <li>○ Analyse the risks which could lead to a material misstatement, based on the verifier's professional knowledge and the information submitted by the economic operator;</li> <li>○ Draw up a verification plan which corresponds to the risk analysis and the scope and complexity of the economic operator's activities, and which defines the sampling methods to be used with respect to that operator's activities;</li> <li>○ Carry out the verification plan by gathering evidence in accordance with the defined sampling methods,</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• A 1.1.3. The CB procedures shall be consistent with specifications defined in ISO 19011: 2011 Guidelines for quality and / or environmental management systems assessment and all the requirements of this document.</li> <li>• A 1.1.4. The CB procedures shall include an appropriate range of effective methods to collect objective evidence of compliance with the applicable RTRS field standard including document review, field visits and interviews with staff and directly affected stakeholders.</li> <li>• A 1.1.5. The CB procedures shall include a specific procedure to determine the number of man-days required for the main assessment and surveillance assessments. This shall take into account various factors including size and complexity of operations, geographical distance between sites, complexity of social and environmental context. The procedure shall also include how time should be distributed between sites and/or evidence gathering methods. For group and multisite certification, also refer to RTRS Group and Multi-site certification requirements for CBs.</li> <li>• A 1.1.6. The in-situ audit time for single site audits, will be estimated considering the following requirements: [...]</li> <li>• A 1.1.6.4. The audit report of the Certification Body has to clearly explain how all these factors were considered and detail how the final time audit in terms of man-days were estimated.</li> </ul>
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	<p>plus all relevant additional evidence, upon which the verifier's verification conclusion will be based;</p> <ul style="list-style-type: none"> <li>○ Request the operator to provide any missing elements of audit trails, explain variations, or revise claims or calculations, before reaching a final verification conclusion.</li> <li>• ISO 19011: 2011 (plan, do, act, check), or justified equivalent, covers the above requirements.</li> <li>• The voluntary scheme should also describe what the implications are for any non-conformities identified during the audit. For example: <ul style="list-style-type: none"> <li>○ Under which circumstances are certificates withdrawn or suspended?</li> <li>○ What procedures are in place to ensure that any non-conformities that do not lead to immediate withdrawal or suspension of the certificate are corrected?</li> </ul> </li> </ul>		<ul style="list-style-type: none"> <li>• A 2.2. Proposals to undertake a certification assessment</li> <li>• A 2.2.1. CBs shall have a procedure setting out how proposals to undertake certification assessments are developed, including: <ul style="list-style-type: none"> <li>• A 2.2.1.1. The information that must be provided by the certification applicant.</li> <li>• A 2.2.1.2. A methodology to ensure that adequate time is budgeted for preparation, consultation, document review, field visits, reporting and certification decision and for adequate expertise within the team. [...]</li> </ul> </li> <li>• A 2.4 Public consultation and preparation for main compliance assessment <ul style="list-style-type: none"> <li>• A 2.4.1 Two weeks prior to the assessment the CB shall publish their intention to carry out an assessment of the operation, including the scope of the assessment, on their website and inform the RTRS (for publication on the RTRS website).</li> </ul> </li> <li>• A 2.5 Main compliance assessment <ul style="list-style-type: none"> <li>• Opening meeting <ul style="list-style-type: none"> <li>• A 2.5.8. The assessment shall start with an opening meeting during which the lead assessor shall inform the certification applicant about the certification process, agree logistics for the assessment, confirm access to all relevant documents, field sites and personnel, and agree on the timing of the closing meeting.</li> </ul> </li> <li>• Selection of sites for evaluation</li> </ul> </li> </ul>
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		<ul style="list-style-type: none"> <li>• A 2.5.11. Auditors should select sites for inspection based on an evaluation of the critical points of risk in the management system and potential social and environmental risks identified.</li> <li>• A 2.5.12. The auditor shall visit a sufficient variety and number of sites within each operation selected for evaluation as to make direct, factual observations as to conformity with: <ul style="list-style-type: none"> <li>• A 2.5.12.1. The organization's documented systems and procedures; including annual summaries of the volume of RTRS certified soybeans harvested and supplied to customers.</li> <li>• A 2.5.12.2. All the indicators of the applicable RTRS standards for which inspection is a necessary means of verification, over a range of conditions under management by the applicant operation. [...]</li> </ul> </li> <li>• A 2.5.13 The CB shall have a procedure which ensures that for each assessment the lead auditor records how sites were chosen.</li> <li>• Closing meeting</li> <li>• A 2.5.14. The assessment shall end with a closing meeting during which the lead assessor informs the certification applicant of the main findings of the assessment, including any minor or major non-conformances identified (see A.2.10.), and confirms the next steps in the process.</li> <li>• A 2.6. Peer review and reporting</li> </ul>
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		<ul style="list-style-type: none"> <li>• A 2.6.3. Draft certification reports shall be provided to the certification applicant for review to identify any factual errors or misinterpretations.</li> <li>• A 2.7. Awarding and maintenance of certificates</li> <li>• Awarding of certificates</li> <li>• A 2.7.1. A certificate shall only be issued after a positive formal certification decision has been taken by the designated certification decision making entity.</li> <li>• A 2.7.2. The certification decision shall be made by a person or a group of people qualified for this task from the certification body, and different from the assessor (s) that carried out the assessments, based on the report, peer review comments and the successful close-out of any major non-conformances identified during the main assessment (see Section A 2.10).</li> <li>• A 2.10. Non-conformities</li> <li>• A 2.10.1. All non-conformities that are identified by the CB during an assessment shall be systematically recorded in the assessment report or associated checklists.</li> <li>• A 2.10.2. All non-conformities shall be classified as minor or major.</li> <li>• A 2.10.3. A non-conformity is considered minor if: <ul style="list-style-type: none"> <li>• (a) It is a temporary lapse, or</li> <li>• (b) It is unusual / non-systematic, or</li> <li>• (c) The impacts of the non-conformity are limited in their temporal and spatial scale, and</li> </ul> </li> </ul>
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		<ul style="list-style-type: none"> <li>• (d) It does not result in a fundamental failure to achieve the objective of the relevant RTRS criterion or another applicable certification requirement.</li> <li>• A 2.10.4. A non-conformity shall be considered major if, either alone or in combination with further non-conformities, it results in, or is likely to result in a fundamental failure: <ul style="list-style-type: none"> <li>• (a) To generally meet RTRS requirements;</li> <li>• (b) To achieve the objectives of the relevant RTRS criterion, or</li> <li>• (c) In a significant part of the applied management system.</li> </ul> </li> <li>• A 2.10.5. CBs shall allow organizations to address non-conformities during the audit by providing additional explanations or missing documentation. If not possible, CBs shall allow organizations no more than 30 days to present an Action Plan which adequately describes how any Corrective Action Requests (CARs) shall be addressed.</li> <li>• A 2.10.6. The certification body shall determine which non-conformities constitute a major non-conformity, using the definition in A.2.10.4. and considering the progress approach of A 2.10.12 and Annex 5.</li> <li>• A 2.10.7. The CB shall not issue a certificate of compliance or re-issue a certificate until any major non-conformity is closed out to the satisfaction of the certification body.</li> <li>• A 2.10.7.1. Where CARs for major non-conformities are closed out because an adequate plan is developed,</li> </ul>
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			<p>there is evidence that the plan is being implemented in practice.</p> <ul style="list-style-type: none"> <li>• A 2.10.7.2. In circumstances where the non-compliance has been sufficiently addressed to no longer results in or is likely to result in a fundamental failure (see A.2.10.4), the certification body may close out the major non-compliance, and issue a minor non-compliance.</li> <li>• A 2.10.8. Major non-conformities raised during a surveillance assessment must be closed out to the satisfaction of the certification body within 30 days of the CAR being raised. The CB may permit one further extension of 3 months, if implementation was not possible due to circumstances beyond the control of the operation manager.</li> <li>• A 2.10.8.1. Failure to do close out the non-conformity during the stated period will result in the suspension of the certificate for a maximum period of 60 days during which time no products may be sold as RTRS certified and no claims relating to RTRS nor RTRS logo-use permitted.</li> <li>• A 2.10.8.2. Failure to close out the major non-conformity after this suspension period will result in the certificate being withdrawn. In such a case a new main compliance assessment would be required.</li> <li>• A 2.10.9. Minor non-conformities must be addressed in a timely manner as determined by the certification body. Failure to do so will result in a minor non-conformity being raised to a major non-conformity.</li> </ul>
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			<ul style="list-style-type: none"> <li>• Documents and Records</li> <li>• A 2.3.7. The auditor shall identify and assess chain of custody management system documentation and a sufficient variety and number of records to make direct, factual observations to verify conformity with all of the requirements of the applicable module(s) of the RTRS Chain of Custody Standard.</li> <li>• Site visits</li> <li>• A 2.3.9. The auditor shall visit a sufficient variety and number of locations and control points within each operation selected for evaluation as to make direct, factual observations as to conformity with: <ul style="list-style-type: none"> <li>• (a) The organization's documented systems and procedures</li> <li>• (b) All the requirements of the relevant section(s) of the RTRS Chain of Custody Standard.</li> </ul> </li> <li>• 2.4.7 CBs shall allow organizations to address non-conformities during the audit by providing additional explanations or missing documentation. If not possible, CBs shall allow organizations no more than 30 days to present an Action Plan which adequately describes how any Corrective Action Requests (CARs) shall be addressed.</li> </ul>
6.7 Transparency on other voluntary scheme participation by economic operators	<ul style="list-style-type: none"> <li>• Voluntary schemes need to ensure that economic operators declare the names of all schemes they participate in and make available to the auditors all</li> </ul>	Y	RTRS Accreditation and Certification requirements for responsible soy production

	<p>relevant information, including the mass balance data and the auditing reports.</p> <ul style="list-style-type: none"> <li>• Prior to re-certification of an economic operator that was previously found to be in major non-conformity with this requirement, or any other aspect of the mandatory sustainability criteria, the auditor should be required to bring this to the attention of the voluntary scheme under which the operator is in the process of re-certification. (This requirement applies to all voluntary schemes that the economic operator is participating in.)</li> </ul>	<ul style="list-style-type: none"> <li>• Module A. Operational and Assessment Requirements for Certification against RTRS Principles and Criteria for Responsible Soy Production</li> <li>• A 2.5.10. In the context of RTRS EU RED certification, the auditor shall verify whether the certification applicant participates in any other EC-approved scheme. Whenever the case, the auditor shall verify that all relevant information, including the mass balance data and the auditing reports, is available.</li> <li>• Module B. Additional Requirements for Certification against the RTRS EU RED Compliance Requirements for Producers</li> <li>• B 2.4.1. Prior to certification or re-certification of an economic operator that was previously found to be in major non-conformity with requirement VII.3.1.1 of RTRS EU RED for Producers or requirement VII.3.1.9 of RTRS EU RED Compliance Requirements for the Supply Chain, or any other aspect of the EU RED mandatory sustainability criteria, including through participation in other EC-approved schemes, the auditor shall bring this to the attention of RTRS. <i>Note: This requirement applies to all voluntary schemes that the certification applicant is participating in.</i></li> </ul> <p>RTRS Chain of Custody Accreditation and Certification Requirements for CBs</p> <ul style="list-style-type: none"> <li>• Module A. Requirements for Certification against the RTRS Chain of Custody Standard</li> </ul>
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		<ul style="list-style-type: none"> <li>• A 2.3.9. In the context of RTRS EU RED certification, the auditor shall verify whether the certification applicant participates in any other EC-approved scheme. Whenever the case, the auditor shall verify that all relevant information, including the mass balance data and the auditing reports, is available.</li> <li>• Module B. Additional Requirements for Certification against the RTRS EU RED Compliance Requirements for the Supply Chain</li> <li>• B 2.4.1. Prior to certification or re-certification of an economic operator that was previously found to be in major non-conformity with requirement VII.3.1.1 of RTRS EU RED for Producers or requirement VII.3.1.9 of RTRS EU RED Compliance Requirements for the Supply Chain, or any other aspect of the EU RED mandatory sustainability criteria, including through participation in other EC-approved schemes, the auditor shall bring this to the attention of RTRS. <i>Note: This requirement applies to all voluntary schemes that the certification applicant is participating in.</i></li> </ul> <p>RTRS EU RED Compliance Requirements for Producers</p> <ul style="list-style-type: none"> <li>• VII. Compliance Requirements for Producers Scope</li> <li>• 3.1.1. Farmers shall declare the names of all EC-approved schemes it participates in and make available to the auditors all relevant information, including the mass balance data and the auditing reports.</li> </ul>
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			<p>RTRS EU RED Compliance Requirements for the Supply Chain</p> <ul style="list-style-type: none"> <li>• VII. Compliance Requirements for the Supply Chain</li> <li>• 3.1.9. The organization shall declare the names of all EC-approved schemes it participates in and make available to the auditors all relevant information, including the mass balance data and the auditing reports. <i>Note: This requirement applies to all voluntary schemes that the organization is participating in.</i></li> </ul>
6.8 Specific aspects relevant for audits of actual GHG emission calculations	<ul style="list-style-type: none"> <li>• The voluntary scheme is required to ensure that economic operators make available to auditors all relevant information concerning the calculation of actual GHG emissions in advance of the planned audit. The auditor should record the emissions occurring at the audited site (emissions after allocation) and if relevant the achieved savings in the audit report. Should the emissions deviate significantly from typical values the report has to include information that explains the deviation.</li> <li>• The voluntary scheme shall ensure that economic operators are only allowed to use actual values after the capability to conduct such a calculation according to the GHG emission calculation methodology has been verified by an auditor. Such a verification can be</li> </ul>	Y	<p>RTRS Accreditation and Certification requirements for responsible soy production</p> <ul style="list-style-type: none"> <li>• Module A. Operational and Assessment Requirements for Certification against RTRS Principles and Criteria for Responsible Soy Production</li> <li>• A 2.4.3. As preparation for RTRS EU RED assessments, the CB shall request all relevant information concerning the calculation of actual GHG emissions prior to the main compliance assessment.</li> <li>• A 2.5.4. Assessments shall include, but shall not be limited to areas of potential environmental and social risk. They shall include an assessment of the management systems and procedures (where required by the applicable RTRS standard) and the effectiveness of the implementation of those management systems and procedures covering all aspects of the applicable standard. The CB shall verify that the certification applicant has the capability to conduct the calculation of actual values according to the GHG emission calculation methodology.</li> </ul>

	<p>performed during the audit of the economic operator before participation in the voluntary scheme (see requirement 6.2. above)</p> <ul style="list-style-type: none"> <li>Carbon capture and replacement: Auditors are required to verify that the estimate of emissions saving from capture and replacement of CO<sub>2</sub> is limited to emissions avoided through the capture of CO<sub>2</sub> of which the carbon originates from biomass and which is used to replace fossil-derived CO<sub>2</sub>. This requires access to the following information: <ul style="list-style-type: none"> <li>The purpose for which the captured CO<sub>2</sub> is used.</li> <li>The origin of the CO<sub>2</sub> that is replaced.</li> <li>The origin of the CO<sub>2</sub> that is captured.</li> <li>Information on emissions due to capturing and processing of CO<sub>2</sub>.</li> </ul> </li> </ul> <p>To supply evidence regarding the origin of the CO<sub>2</sub> that is replaced, operators using the captured CO<sub>2</sub> should state how the CO<sub>2</sub> that is replaced was previously generated and declare, in writing, that</p>		<ul style="list-style-type: none"> <li>A 2.6.1. The certification body shall document the findings and conclusions of all evaluation activities prior to review and decision making in a certification report, including the GHG emissions occurring at the audited site (emissions after allocation) and if relevant the achieved savings in the audit report. Should the emissions deviate significantly from typical values the report shall include information that explains the deviation.</li> </ul> <p>RTRS Chain of Custody Accreditation and Certification Requirements for CBs</p> <ul style="list-style-type: none"> <li>Module A. Requirements for Certification against the RTRS Chain of Custody Standard</li> <li>A 2.2.2. For RTRS EU RED assessments, the CB shall request all relevant information concerning the calculation of actual GHG emissions prior to the main compliance assessment.</li> <li>A 2.3.5. The CB shall verify that the certification applicant has the capability to conduct the calculation of actual values according to the GHG emission calculation methodology.</li> <li>A 2.4.1. The CB shall prepare a certification report on the certification process against the relevant sections of the RTRS Chain of Custody Standard, including the GHG emissions occurring at the audited site. Emissions after allocation and achieved savings shall only be included in the audit report for the final operator. Should the emissions deviate significantly from typical</li> </ul>
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	<p>due to the replacement emissions of that quantity are avoided.</p> <p>The evidence must enable auditors to verify whether the requirements of Directive 2009/28/EC are met including that emissions are actually avoided.</p> <ul style="list-style-type: none"> <li>• Good examples for a replacement which can be expected to avoid CO<sub>2</sub> emissions are cases where the CO<sub>2</sub> that is replaced was previously produced in a dedicated process aiming at the production of CO<sub>2</sub>.</li> </ul>	<p>values the report shall include information that explains the deviation. Providing it meets the requirements of the RTRS with regard to report content (See Annex 2 for the minimum requirements of a Chain of Custody Certification Report), this report may be combined with a report for another supply chain assessment schemes (e.g.; food safety or feed assurance schemes).</p> <p>RTRS EU RED Compliance Requirements for Producers</p> <ul style="list-style-type: none"> <li>• 1.3.5. Farmers shall make available to auditors all relevant information concerning the calculation of actual GHG emissions in advance of the planned audit.</li> </ul> <p>RTRS EU RED Compliance Requirements for the Supply Chain</p> <ul style="list-style-type: none"> <li>• 2.1.12. The organization shall make available to auditors all relevant information concerning the calculation of actual GHG emissions in advance of the planned audit.</li> <li>• Note: Carbon capture and storage / replacement is not applicable with RTRS</li> </ul>
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<p>6.9 Establishment of at least a "limited assurance level" when conducting audits</p>	<ul style="list-style-type: none"> <li>• A "limited assurance level"<sup>3</sup> implies a reduction in risk to an acceptable level as the basis for a negative form of expression by the auditor such as "based on our assessment nothing has come to our attention to cause us to believe that there are errors in the evidence".</li> </ul>	<p><b>Y</b></p>	<p>RTRS Accreditation and Certification requirements for responsible soy production</p> <ul style="list-style-type: none"> <li>• Module A. Operational and Assessment Requirements for Certification against RTRS Principles and Criteria for Responsible Soy Production</li> <li>• A 2.5.1 Compliance assessments shall determine conformity or non-conformity with each indicator of the applicable standard (s). Auditors shall ensure, at least, a limited assurance level in every assessment they conduct. A limited assurance level guarantees that the conformity with relevant indicators is established, based on the fact that nothing came to their attention to cause them to believe that there are errors in the evidences provided by the certification applicant.</li> </ul> <p>RTRS Chain of Custody Accreditation and Certification Requirements for CBs</p> <ul style="list-style-type: none"> <li>• Module A. Requirements for Certification against the RTRS Chain of Custody Standard</li> <li>• A 2.3.1. Compliance assessments shall determine conformity or non-conformity with each indicator of the applicable parts of the RTRS Chain of Custody Certification Standard: including all General Requirements and requirements of the applicable specific Modules. Auditors shall ensure, at least, a limited assurance level in every assessment they</li> </ul>
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<sup>3</sup> A stronger "assurance level" is the "Reasonable assurance level". Reasonable assurance implies a reduction in risk to an acceptably low level as the basis for a positive form of expression such as "based on our assessment, the evidence is free from material misstatement".

			conduct. A limited assurance level guarantees that the conformity with relevant indicators is established, based on the fact that nothing came to their attention to cause them to believe that there are errors in the evidences provided by the certification applicant.
6.10 Accreditation of certification bodies	<ul style="list-style-type: none"> <li>The requirements to be met by certification bodies to undertake audits on behalf of the scheme and the procedure to select or exclude certification bodies shall be described.</li> <li>Accreditation of certification bodies can take a number of approaches: <ul style="list-style-type: none"> <li>Accreditation by bodies referred to in Article 4 of Regulation (EC) No 765/2008; or</li> <li>Accreditation by bodies having a bilateral agreement with the European Cooperation for Accreditation; or</li> <li>Accreditation by a national accreditation body affiliated to the International Accreditation Forum (IAF); or</li> <li>Accreditation by a full member or 'associate' member of ISEAL; or</li> <li>'Commitment to comply' with ISO 17011: 2004 (General requirements for accreditation</li> </ul> </li> </ul>	Y	<p>RTRS Accreditation and Certification requirements for responsible soy production</p> <ul style="list-style-type: none"> <li>V. RTRS Accreditation System</li> <li>1. Approval of certification bodies by the RTRS Accreditation Body (AB) requirements</li> <li>1.1.4. Only accreditation bodies which have been formally endorsed by RTRS may accredit certification bodies (CB) to carry out compliance assessments and award certificates for RTRS Responsible Soy Production.</li> <li>1.1.5. The accreditation body must be operating in accordance with the requirements of ISO 17011:2004.</li> <li>1.1.6. Accreditation bodies may be National Accreditation bodies, or International Accreditation bodies.</li> <li>1.1.7. National Accreditation bodies must be:</li> <li>1.1.7.1. Signatory Members of the International Accreditation Forum, Inc. (IAF), and members of the IAF Multilateral Recognition Arrangement (MLA), having been admitted to the MLA as signatory members in either the QMS (quality management system) MLA or Product MLA category.</li> </ul>

	<p>bodies accrediting conformity assessment bodies), or justified equivalent, within 3 years (consistent with ISEAL associate member).</p>	<ul style="list-style-type: none"> <li>• 1.1.8. International Accreditation Bodies must have full membership of the International Social and Environmental Accreditation and Labelling Alliance (ISEAL).</li> <li>• VI. General Accreditation Requirements for Certification Bodies</li> <li>• 2.2.1. The certification body shall comply with the requirements of ISO/IEC 17065 and with the additional requirements specified in this standard.</li> <li>• Approval</li> <li>• 2.2.3. A CB shall demonstrate that it has developed all of the required, documented procedures as specified in ISO/IEC 17065 and in this document.</li> <li>• 2.2.4. A CB shall demonstrate that it has at least one (1) assessor who meets the requirements for RTRS lead assessors for the modules they are seeking accreditation (Annex 1).</li> <li>• 2.2.5. For each of Soy Production accreditation applications, as part of the approval process AB staff shall carry out at least one (1) witnessed assessment, where AB staff shall accompany the CB on a field or site assessment using the relevant RTRS standard. The purpose of witnessing the CB performing field /site audits of their clients is to collect objective evidence to assist in the determination of CB staff competence including: <ul style="list-style-type: none"> <li>• 2.2.5.1. Verification on site of the effectiveness of the CB's documented system and procedures, especially</li> </ul> </li> </ul>
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			<p>with regard to the assignment of competent audit teams;</p> <ul style="list-style-type: none"> <li>• 2.2.5.2. Observation of the CB's audit teams, as they perform an audit, to evaluate whether they: <ul style="list-style-type: none"> <li>○ Conform with the CB's own documented system and procedures,</li> <li>○ Conform with the requirements and recommendations of ISO/IEC 17065 and of this and other relevant RTRS standards or guidance.</li> </ul> </li> <li>• 2.2.6. CBs which meet all the requirements should be provided with accreditation confirmation by the AB.</li> <li>• Surveillance and monitoring</li> <li>• 2.2.7. CBs shall be subject to annual surveillance visits by the AB including witnessing field assessments.</li> <li>• 2.2.8. Surveillance visits shall take into account the scope of certification assessments undertaken by the CB, including the size of organizations certified and the geographical scope of work. [...]</li> <li>• 2.4. Sanctions</li> <li>• 2.4.1. The RTRS may withdraw the right to act as an RTRS certification body if the CB: <ul style="list-style-type: none"> <li>• 2.4.1.1. Fails to close out a major non-conformance identified during an accreditation visit and thus loses its accredited status;</li> <li>• 2.4.1.2. Fails to meet the terms of the contract with RTRS.</li> </ul> </li> <li>• 2.4.2. The relevant RTRS committee will be responsible for dealing with these non-conformances.</li> </ul>
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			<ul style="list-style-type: none"> <li>2.4.3. CBs shall be subject to sanctions – including suspensions of permits to operate - if in violation of the requirements and policies of the RTRS. These sanctions will be defined by the relevant RTRS committee.</li> </ul> <p>RTRS Chain of Custody Accreditation and Certification Requirements for CBs</p> <ul style="list-style-type: none"> <li>V. RTRS Accreditation System</li> <li>1. Approval of certification bodies by the RTRS</li> <li>Accreditation Body (AB) requirements</li> <li>[Consistent requirements as above.]</li> </ul>
6.11 Complaint procedure	<ul style="list-style-type: none"> <li>The voluntary scheme should describe how information received from third parties that is relevant for the certification is taken into account (e.g. in the planning of future audits and how requests for information, including that requests from competent authorities of EU Member States are answered).</li> </ul>	Y	<p>RTRS EU RED Scheme: System Description</p> <ul style="list-style-type: none"> <li>VIII. Complaints and information request</li> <li>Information can be requested to the RTRS by any third party (e.g. competent authorities of EU Member States) regarding any aspect of the RTRS EU RED System, as long as this does not infringe on the confidentiality agreement between the economic operator and its Certification Body, which are ruled by the Certification Body's legal terms.</li> <li>Complaints regarding issues with the development or implementation of RTRS EU RED requirements can be filed with the RTRS Secretariat by any third party (e.g. competent authorities of EU Member States). The RTRS Executive Director shall ensure that the complaint is properly documented and decide on a settlement process, which may involve the economic operator, the certification body, the accreditation body.</li> </ul>



			<p>Approval of a settlement may require the RTRS Board's approval. A response to the third party filing the complaint shall be sent within 60 days.</p> <p>RTRS Accreditation and Certification requirements for responsible soy production</p> <ul style="list-style-type: none"> <li>• VI. General Accreditation Requirements for Certification Bodies</li> <li>• 3.1. Mechanisms for complaints and grievance</li> <li>• 3.1.1. The CB shall develop procedures for dealing with complaints and appeals that are open to any interested party. Information transmitted by third party regarding certified organizations shall be considered in the following surveillance audit and, upon decision by the Lead Auditor, may lead to advance the surveillance audit in time and temporarily suspend the organization's certificate.</li> <li>• 3.1.2. The CB shall publish summary information on its web site about the procedures for submitting complaints and appeals and about the CBs procedure for handling such complaints or appeals.</li> <li>• 3.1.3. The summary information shall be available in English and additionally in the principal languages of the countries where the CB is carrying out RTRS certification assessments.</li> <li>• 3.1.4. Unsettled complaints and grievances shall be forwarded to the Accreditation Body in charge of the accreditation and monitoring of the CB. Should the</li> </ul>
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			<p>complaint/grievance remain unsettled, it shall be forwarded to the RTRS Secretariat for final resolution.</p> <ul style="list-style-type: none"> <li>• 3.1.5. Requests for information by competent authorities from EU Member States shall be treated by CBs within a reasonable amount of time, appropriate to the nature of the request, and which shall not exceed two weeks.</li> <li>• Module A. Operational and Assessment Requirements for Certification against RTRS Principles and Criteria for Responsible Soy Production</li> <li>• A 1.1.6.3. Additionally the aspects which may increase the number of man-days required for soy production assessments have to be considered in the estimation of the man-days and added to the time allocated in the table above: <ul style="list-style-type: none"> <li>• o Significant number of complaints: Complaints either received during the public consultation process carried out by the CB or by the company under certification, need to be fully investigated. Appropriate additional time shall be allocated to investigate all relevant complaints received. [...]</li> </ul> </li> <li>• A 2.7.9. The re-assessment shall take additional information received from third party or specific requests from competent authorities from EU Member States or the European Commission into account.</li> <li>• A 2.9.7. Surveillance assessments shall take additional information received from third party or specific requests from competent authorities from EU Member States or the European Commission into account.</li> </ul>
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			<p>RTRS Chain of Custody Accreditation and Certification Requirements for CBs</p> <ul style="list-style-type: none"> <li>• VI. General Accreditation Requirements for Certification Bodies</li> <li>• [As per sections 3.1.1-3.1.4 above.]</li> </ul>
6.12 Internal monitoring	<ul style="list-style-type: none"> <li>• The voluntary scheme should have in place a system of internal monitoring to verify compliance of economic operators with the provisions of the scheme. Such internal audits should be undertaken in case relevant information on potential non-conformities has been brought to the attention of the scheme by external parties, and also to cross check the work conducted by external auditors.</li> <li>• Internal monitoring should be undertaken on a regular basis.</li> </ul>	Y	<p>RTRS Accreditation and Certification requirements for responsible soy production</p> <ul style="list-style-type: none"> <li>• VI. General Accreditation Requirements for Certification Bodies</li> <li>• Surveillance and monitoring</li> <li>• 2.2.7. CBs shall be subject to annual surveillance visits by the AB including witnessing site assessments.</li> <li>• 2.2.8. Surveillance visits shall take into account the scope of certification assessments undertaken by the CB, including the size of organizations certified and the geographical scope of work.</li> <li>• 2.2.9. RTRS shall be entitled to participate, upon prior notice and at its own cost, in assessments or surveillance audits carried out by ABs.</li> <li>• 2.2.10. As part of the surveillance and monitoring process, RTRS shall be entitled to conduct, upon prior notice and at its own cost, internal audits of RTRS-certified and RTRS EU RED-certified organizations. Internal audits shall aim to verify the organization's compliance with the RTRS requirements. It shall be based on a desktop-based assessment of documentation transmitted by the certified</li> </ul>

			<p>organization and/or a field visit of the organization.</p> <p>Internal audits shall be realised:</p> <ul style="list-style-type: none"> <li>○ Over randomly selected certified operators as part of the regular surveillance and monitoring process, at least every year; or</li> <li>○ Whenever substantiated information are received from external parties about potential irregularities or non-conformity of certified operators or CBs. Such audits shall be conducted immediately.</li> </ul> <ul style="list-style-type: none"> <li>• 2.2.11. Internal audits may be undertaken as witness by monitoring the work of the CB over a regular audit.</li> <li>• 2.2.12. The scope of internal audits shall correspond to the scope of the certificate detained by the organization at which the internal audit is undertaken.</li> <li>• 2.2.13. Results from internal audits shall be compared to the results from audits conducted by RTRS-accredited certification bodies. RTRS shall communicate the results to the CB and AB, which shall be allowed to provide additional information and address any discrepancy revealed by the internal audit within a reasonable amount of time.</li> <li>• 2.2.14. RTRS reserves the right to take any appropriate corrective action in case of significant discrepancies between the results of internal audits and the results of audits conducted by RTRS-accredited CBs. Corrective actions include, but are not limited to: <ul style="list-style-type: none"> <li>• The temporary or definitive suspension of the certificate detained by the audited organization;</li> </ul> </li> </ul>
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			<ul style="list-style-type: none"> <li>• The temporary or definitive suspension of the accreditation detained by the CB;</li> <li>• The temporary or definitive suspension of the formal endorsement given by RTRS to the AB.</li> </ul> <p>RTRS Chain of Custody Accreditation and Certification Requirements for CBs</p> <ul style="list-style-type: none"> <li>• VII. General Accreditation Requirements for Certification Bodies</li> <li>• Surveillance and monitoring</li> <li>• 2.2.7. CBs shall be subject to annual surveillance visits by the AB including witnessing site assessments.</li> <li>• 2.2.8. Surveillance visits shall take into account the scope of certification assessments undertaken by the CB, including the size of organizations certified and the geographical scope of work.</li> <li>• 2.2.9. RTRS shall be entitled to participate, upon prior notice and at its own cost, in assessments or surveillance audits carried out by ABs.</li> <li>• 2.2.10.-2.2.14. [As above.]</li> </ul>
6.13 Transparency	<ul style="list-style-type: none"> <li>• Voluntary schemes should make available information that is relevant for the operation of the system or for transparency purposes. This includes in particular: <ul style="list-style-type: none"> <li>◦ The list of economic operators that are recognised under the scheme and those who no longer</li> </ul> </li> </ul>	Y	<p>RTRS EU RED Scheme: System Description</p> <ul style="list-style-type: none"> <li>• IX. Transparency</li> <li>• The RTRS publishes on its website (<a href="http://www.responsiblesoy.org">www.responsiblesoy.org</a>) the following information, which is relevant for the operation of the RTRS system and for transparency purposes. This includes in particular:</li> </ul>

	<p>participate. Information on the withdrawal or suspension of certificates must be published without delay.</p> <ul style="list-style-type: none"> <li>○ The latest version of scheme documents including the guidelines for audits.</li> <li>○ The certification bodies that are permitted to conduct audits and if relevant where they are accredited.</li> <li>○ Publication of contact details for the scheme e.g. telephone number, email address and correspondence address.</li> <li>○ The names of the voluntary schemes the scheme is recognising.</li> </ul>		<ul style="list-style-type: none"> <li>• The list of valid, suspended and withdrawn RTRS certificates. Information on the withdrawal or suspension of certificates are published without delay.</li> <li>• The latest version of RTRS documents, including the guidelines for audits.</li> <li>• RTRS-accredited certification bodies.</li> <li>• RTRS contact details.</li> </ul> <p>The RTRS website provides information on the following aspects:</p> <ul style="list-style-type: none"> <li>• The list of certified operators and status</li> <li>• Public audit reports</li> <li>• The latest version of RTRS documents (all in English)</li> <li>• Certification bodies</li> <li>• Scheme contact details</li> <li>• Note: RTRS does not recognise other voluntary schemes</li> </ul>
6.14 Annual reports	<ul style="list-style-type: none"> <li>• Recognised voluntary schemes are obliged to submit annually a report to the Commission that includes relevant information concerning the operation of the scheme.</li> <li>• The scheme shall have a procedure in place to collect the information required to fulfil this reporting obligation.</li> </ul>	Y	<p>Reporting RTRS EU RED</p> <ul style="list-style-type: none"> <li>• The RTRS commits to regularly (at least annually) report to the European Commission on its activities and the status of RTRS EU RED module. Reporting shall comply with the requirements specified in Article 18 No. 5 and No. 6 of the RED. The reporting provides information about the operation of the “voluntary schemes” and will be made public in order to increase transparency and to improve oversight by the</li> </ul>

			<p>Commission. Reporting to the European Commission includes the following aspects: [Points a to k]</p> <ul style="list-style-type: none"> <li>• The first report shall be submitted to the Commission following the re-approval of RTRS by the European Commission and annually thereafter by 30 April. RTRS will send out a data template to the System Users to collect the necessary information on the market update of the scheme. This includes, inter alia, the amount of feedstocks (raw materials) and biofuels certified according to RTRS in the previous calendar year by country of origin and type of feedstock (raw material) RTRS will provide the data template three months in advance and System Users are obliged to fill in the template truthfully and completely. System Users shall return the completed data template to RTRS within 30 calendar days after the data template has been provided by RTRS. RTRS will treat all information received from individual System Users as confidential.</li> </ul>
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