

ABENGOA BIOENERGY

RED Bioenergy Sustainability Assurance Scheme

Title:	Audit Protocol for Certification Bodies				
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Principle reference: Directive 2009 / 28 / EC (RED) of the European Parliament and of the Council of 23rd April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001 / 77 / EC and 2003 / 30 / EC.

Secondary reference:

- Communication from the Commission to the Council and the European Parliament on voluntary schemes and default values in EU biofuels and bioliquids sustainability schemes.
- RED Bioenergy Sustainability Assurance Scheme, reference RBSA_001.

1 Introduction

Abengoa Bioenergy has chosen to establish and implement a voluntary scheme as a mechanism for companies involved in bioenergy production to show that the sustainability criteria included in RED relating to GHG savings, land with high biodiversity value and with high carbon stock have been met, demonstrating compliance with the sustainability regime established in Article 17.2 to Article 17.5 of the RED.

The general rules and requirements of this scheme entitled "RED Bioenergy Sustainability Assurance" are described in reference RBSA_001. The specific objective of this document is to describe the accreditation requirements for certification bodies willing to certify against the RBSA scheme rules, the process to follow when certificating Economic operators, and the sanction's description according to this referred process. RBSA scheme's checklist is also included.

Note: in the context of this document reference RBSA_005, the term "auditor" refers to employees / subcontractors of certification bodies, in opposition to rest of documents of the scheme in which the term "audit" is mainly referring to assessment over IT systems and /or associated procedures against relevant norms (i.e. ISAE 3000 standard).

2 Definitions –

- **Agent** within the framework of this scheme entails both economic operators and EC recognized economic suppliers, as defined in other parts of this section.
- **Agricultural Production units** include operational sites involved in the operations for the cultivation and subsequent harvesting of the biomass (as defined in this scheme), to be later converted into biofuels.
- **Batch of biomass / biofuel**: set of sub - batch(es) of biomass / biofuel.
- **Biofuel conversion unit** includes the facilities and related installations where the biomass is transformed into biofuel, with the quality level required for its use as fuel or blending of fuels.
- **Biofuel final consumer** include those agents that take legal ownership of the biofuel at the point where the energy consumption is accounted to the purposes referred to in Article 17.1 of the RED in accordance with national regulation (typically, in the excise duty point).
- **Biofuels** are defined as liquid or gaseous fuel for transport produced from biomass.
- **Biomass** is defined as the biodegradable fraction of products, waste and residues of biological origin from agriculture (including plant and animal substances), forestry and related industries including fisheries and fish farming, as well as the biodegradable fraction of industrial and municipal waste.
- **Certification Body** is defined as a certification agency that has been independently accredited and approved by Abengoa Bioenergy as being able to partially or totally conduct verification audits against the requirements of this scheme (see section 9 of RBSA_001).
- **Control system** is defined as those facilities (agricultural fields, warehouses, silos or biofuel depots) included in the scope of Mass Balance system requirements.
- **EC recognized biomass supplier** is defined as a biomass supplier that can provide external guarantees for specific biomass dispatches on complying with all or part of the RED sustainability criteria (Article 17. 2 to 17.5) through an EC recognized Scheme or agreement.
- **EC recognized biofuel supplier** is defined as a biofuel supplier that can provide external guarantees for specific biofuel dispatches on complying with all or part of the RED sustainability criteria (Article 17. 2 to 17.5) through an EC recognized Scheme or agreement.
- **Economic operators** within the framework of this document are those agents involved in a biofuel pathway (physical or commercial) that could be subject to an audit on compliance with RBSA scheme requirements. This comprises:
 - Agricultural production unit.
 - First collector supplier.
 - Intermediate biomass supplier.
 - Biofuel conversion unit.
 - Intermediate biofuel supplier.

- **EC recognized economic suppliers** in the framework of this document are those players involved in a biofuel pathway (physical or commercial) that can provide external guarantees for the biomass or biofuel that they supply, not being subject to an audit on compliance with the RBSA scheme to qualify their products.
- **Final EC recognized biomass supplier** is defined as the final supplier (physical or commercial) to a Biofuel conversion unit that provides external guarantees for specific biomass dispatches on complying with all or part of the RED sustainability criteria (Article 17.2 to 17.5) through an EC recognized Scheme or agreement.
- **First collector supplier** includes those agents different to the Agricultural production units that receive biomass directly from the Agricultural production unit, and supply it to following agents in the supply chain, in the procurement of biomass into a Biofuel conversion unit.
- **GAUL (Global Administrative Unit Layer)** is a spatial database of the administrative units for all countries in the world, corresponding to NUT in Europe, and similar divisions in the remaining countries. It is a project of the United Nations Food and Agriculture Organization (FAO).
- **Intermediate biomass supplier** includes those agents (physical or commercial) that receive biomass from a First collector supplier or another Intermediate supplier (not from an Agricultural production unit), in the procurement of biomass into a Biofuel conversion unit.
- **Intermediate biofuel supplier** includes those agents (physical or commercial) that receive biofuel from an upstream supplier (typically a Biofuel conversion unit or another Intermediate biofuel supplier) and transfer the biofuel to the next step in the biofuel supply chain through a commercial trading process.
- **Involved suppliers** are those economic operators that comply with the requirements set out in the RBSA scheme, and are allowed to supply RBSA products (biomass or biofuel) under the certificate of a validated supplier when they pass a qualifying audit prior to any RBSA claims.

Involved suppliers can supply from the installations / premises covered under their RBSA verification of conformity, which is addressed to their validated supplier.
- **NUT** is defined as stipulated in Regulation (EC) No 1059 / 2003.
- **Operation** is defined as a commercial process for the procurement of biomass, or a retailing process for the supply of biofuel with sustainable characteristics, both to a consumer.
- **Origin** is the geographical denomination that stands for the cultivation and harvesting zone of the biomass to be further processed into biofuel.
- **RBSA certificate** this may also be interpreted or presented as a "certificate" on compliance with the requirements described in this scheme for validated suppliers as defined in other parts of RBSA_001.
- **RBSA or RBSA scheme** (RED Bioenergy Assurance) is the sustainability assurance scheme that Abengoa Bioenergy has developed in order to comply with the RED sustainable regime in its operations as biofuel producer (also useable for other economic operator in the supply chain).

- **RBSA products** are those quantities or volumes of biomass or biofuel (respectively) that are deemed to comply with requirements of the RBSA scheme in their production, and distribution process.
- **RBSA sustainable area** is defined as agricultural field(s) included in the RBSA sustainable origin list or it has been declared under Agricultural production self - declaration.
- **RBSA sustainable claims** are those statements regarding compliance with the requirements included in the RBSA scheme by the validated (biomass / biofuel) suppliers. Sustainable claims within the framework of this scheme are those included in RBSA_001.
- **RBSA sustainable origin** is the origin of the biomass which is deemed to comply with the RED sustainability criteria (Article 17.3 to 17.5) and in which land use change since 2008 has not been observed through external guarantees (section 8 of RBSA_001 describes the process to generate RBSA sustainable origins within the framework of this scheme).
- **RBSA verification of conformity** this may also be interpreted or presented as a "certificate" on compliance with the requirements described in this scheme for involved suppliers as defined in other parts of this document.
- **Sustainable attributes** are considered the following characteristics of a sub - batch of biomass / biofuel:
 - Biomass type.
 - Origin of the biomass.
 - GHG data (not necessary for economic operator for whom RBSA_003 could be used).
- **Validated suppliers** are those economic operators that comply with the requirements set out in the RBSA scheme, and are allowed to supply RBSA products (biomass or biofuel) to another validated supplier when they pass a qualifying audit prior to any RBSA claim.

Validated suppliers can supply RBSA products from the installations / premises covered under their RBSA certificate, or from the installations of their Involved suppliers – in the terms described for them.

3 Objectives and scope

The objective of this document is to establish the accreditation requirements for the approval of certification bodies with respect to conducting audits according to the RED Bioenergy Sustainability Assurance (RBSA) scheme as well as the establishment of the corresponding assessment and certification rules.

The requirements ensure compliance with the necessary framework for an appropriate standard of independent auditing as per the RED in order to obtain sustainable assurance.

This document comprises provisions for all Economic operators that may want to operate under the RBSA scheme as described in relevant parts of reference RBSA_001, and also certification bodies willing to offer certification services under the RBSA program.

4 Recognition process of certification bodies

Each certification body, who wishes to certify and issue certificates under the RBSA scheme must comply with the following requirements and be approved by Abengoa Bioenergy.

4.1 Requirements for RBSA scheme recognized certification bodies

Any certification body seeking RBSA scheme recognition must, at minimum, be accredited for the requirements of ISO / IES guide 65:1996. To ensure that certification bodies are appropriately accredited for the kind of auditing tasks they are to undertake, the following measures apply:

- Accreditation by a national accreditation body affiliated to the International Accreditation Forum (IAF); or
- Accreditation as a full member or 'associate' member of ISEAL; or
- 'Commitment to comply' with ISO 17011:2004 (General requirements for accreditation bodies accrediting conformity assessment bodies), or justified equivalent, within 3 years (consistent with ISEAL associate member).

For the official recognition, the certification body must provide Abengoa Bioenergy, at minimum, and at any time upon request with the following information:

- Full name of the certification body.
- Evidence of accreditation of one of the above mentioned requirements.
- Address of the office at which the accreditation is held.
- Name of the RBSA coordinator.
- Geographic area or countries in which the service (s) will be offered following Abengoa Bioenergy approval.
- Addresses of any certification agency offices to be used to provide the certification service (s) and contact details.
- Complaints procedure for handling any grievances concerning certified organizations that is open to any interested third party.
- Procedures for identifying and management of potential conflicts of interest.

- A certification scheme Program and Quality System developed by the certification agency.
- A record of experience and training and a clear justification for qualifying a certification body as a Lead auditor to provide the certification service.

4.1.1 Approval and maintenance procedure for certification bodies

Following management responsibilities, Abengoa Bioenergy will either delegate the approval procedure to a committee of Abengoa Bioenergy employees or to an approved third party company.

The final approval of the certification bodies will be decided by the Abengoa Bioenergy Sustainability Committee and will be based entirely upon the recommendation of the committee or third party appointed.

The general procedure conducted by the committee or the third party company will include for approval of certification bodies:

- Review of all documents as submitted in accordance with 1.1 above.
- Interview with the senior executive (s) of the applicant certification body and other management levels as deemed necessary.
- References sought from the accreditation authorities who awarded the accreditation required.

In addition, Abengoa Bioenergy reserves the right to add additional requirements to those listed in 4.1 above at any time but to give reasonable notice to any certification body for compliance.

After assessment, certification bodies could be approved by Abengoa Bioenergy Sustainability Committee that shall justify any decision taken, especially for the provision of additional information (if necessary).

Once officially approved by Abengoa Bioenergy, the certification bodies shall maintain their approval status annually, if they properly maintain the conditions that originate such approval. For adequate taking of that decision, Abengoa Bioenergy should:

- Maintain the right to act as an observer during at least one audit of the different Economic operators in the supply chain. The economic operators (s) selected would be informed in advance by the certification body and any potential conflicts of interest or confidential information disclosure must be avoided.
- Investigate any complaint or possible deviation from this scheme.
- Request any update on the information previously submitted, to assess adjustment to conditions that motivated initial approval. Certification bodies are obliged to inform on any relevant changes in the documentation that they submitted for the approval process

In addition, Abengoa Bioenergy reserves the right to add additional requirements to those listed above at any time but to give reasonable notice to any certification body for compliance.

After assessment, certification bodies could be approved by Abengoa Bioenergy Sustainability Committee for retaining their accreditation. On the contrary,

Abengoa Bioenergy Sustainability Committee should recommend disciplinary action or withdrawal of approval given if justified.

Certification bodies shall provide Abengoa Bioenergy an overall annual report regarding the conducted RBSA audits, and the actions undertaken to ensure the quality of the RBSA audits.

4.1.2 Public record of approved certification bodies

An updated list of approved certification bodies, and the scope of their services in relation to this scheme, will be maintained by Abengoa Bioenergy and made publicly available.

4.2 Requirements for auditors, verifiers and coordinators

As required by the relevant ISO requirements for independent inspections, an independent verifier must review the report of the auditors to make the final verification decision. In addition the certification body must appoint one person as coordinator for the RBSA scheme who will act as contact person to Abengoa Bioenergy. This contact person may also be an auditor or verifier. The auditors / verifiers and RBSA coordinator to be used must demonstrably comply with the requirements laid down in annex 1 and 2 for all compliance audits conducted under the RBSA scheme.

4.2.1 Auditor qualifications

The primary role of an auditor certifying against the RBSA scheme is to ensure that the audit is conducted in accordance with the applicable requirements of the scheme. The certification body may include additional team members to guarantee that all disciplines are fully covered by experienced auditors.

It is the clear and absolute responsibility of the certification body to ensure that the auditors are not only appropriately qualified in addition to having a sound knowledge of the RED criteria and this RBSA scheme. A record of experience and training in comparable programs and a clear justification for qualifying an auditor for RED certification is to be maintained by all certification bodies and made available to Abengoa Bioenergy upon request.

In addition, all lead auditors must be monitored annually as part of the certification body quality system. At minimum this monitoring must include:

- Auditors must be monitored for re-qualification purposes and this is based on:
 - Shadow audit under the authority of a qualified lead auditor, and / or
 - Interview, and / or
 - Administrative review (inspection documents) and / or
 - Any other method which confirms, that the inspector is competent.
- Monitoring focuses on changes in the program manual, regulations and general issues (inspection techniques).
- Shadow audits results are documented:
 - Positive decision: Lead auditor remains qualified.

- o Negative decision: additional audits under the authority of a qualified Lead auditor and / or additional training arranged by the certification body.

4.2.2 Official RBSA auditor training

When a certification body is officially recognized, all qualified auditors must be trained appropriately on the requirements of the RBSA scheme before conducting any audits on the scheme. This training can be provided by an internal trainer or by an external training provided by the RBSA management responsible. Based on the amount of applications, the RBSA management responsible, reference RBSA_001, will plan and communicate these official trainings to the recognised certification bodies. At minimum, the RBSA coordinator of the certification body must join this official external training. Once joined the official training, the RBSA coordinator will be approved to provide the internal training to finish the qualification of any auditor. The training will include all relevant requirements of the RED criteria and RBSA procedures, covering:

- Procedures regarding the assessment of the RBSA Land Use requirements;
- Procedures regarding the assessment of the RBSA GHG requirements;
- Procedures regarding the assessment of the RBSA Chain of Custody requirements.

4.2.3 Independency, confidentiality and conflict of interest

All certification body's auditors and sub - contractors will ensure that any confidential information received during an audit, remains confidential and will not be disclosed to any third parties. The only exception is the information that must be submitted to Authorized Bodies for the purpose of achieving and maintaining the certification body status, and to RBSA managing responsible for the purpose established in relevant parts of this scheme.

Certification body's auditors and sub - contractors are not permitted to carry out any activities which may affect their independence or confidentiality and therefore should not have worked (as an employee or advisor) for the client during the last 3 years.

Any certification body's auditor or sub - contractor will advise the certification body executive management as to any and all interests which may potentially affect the certification process and / or which could possibly constitute a conflict of interest, in advance of engaging in the certification process for the requirements of this RBSA scheme.

Any certification body's auditor or sub - contractor shall report any circumstance or pressure that may influence its independence or confidentiality immediately to the executive management of the certification body.

5 Audit programme

An auditing is an evaluation of a person, organization, system, process, enterprise, project or product. Within the framework of this document, IT systems and procedures shall be evaluated against the methodology described in relevant references of this scheme.

An approved certification body may carry out the following audit types for the RBSA Scheme:

- Qualifying compliance audits
- Surveillance compliance audits

5.1 Qualifying compliance audits

Compliance audits will determine conformity or non - conformity on the RBSA requirements. The certification body will assess that the requirements of this RBSA scheme are being fully and consistently met. The audit will include a comprehensive assessment of the management systems, procedures, instructions and / or evidence and also on the effectiveness of the implementation.

5.2 Surveillance compliance audits

Validated suppliers must pass a yearly surveillance compliance audit by the certification body that will assess if the economic operator is still meeting the requirements for certification in order to continue to be a validated supplier under RBSA scheme.

After a 5 year period an extension – compliance audit is due.

5.3 Audit planning

During audits, free and safe access to the relevant economic operator's installations could be required. If this access is not possible due to superior forces such as inaccessible roads, flooding, etc and / or if its access is not safe for the certification body due to for example, civil war or terrorist activities, then the audit is not possible. The certification body will do its utmost to perform the audit at a later stage or to obtain the required information through alternative means. No operator should be evaluated by the same certification body on more than 3 consecutive evaluations.

Prior and / or during the audit the following steps are dealt with:

- Opening meeting;
- Identification of the activities being undertaken which are relevant to this scheme;
- Identification of the relevant systems, organizational structure and implementation of control systems, procedures and / or instructions to comply with this RBSA scheme;
- 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 the relevant operations;
- Agreement of the verification plan;
- Carry out the verification plan by gathering evidence in accordance with the defined sampling methods, plus all relevant additional evidence, upon which the verifier's verification conclusion will be based using the applicable RBSA checklists of annex 4, 5 and 6 of this audit protocol for certification bodies;
- Closing meeting;
- Finalization of audit report;
- Signing reception of audit report by client;

- Verification decision by an independent verifier / committee of the certification body;
- Awarding of RBSA certificate by the certification body (when applicable);
- An extension compliance audit must take place before the end of the 5 year period.

The model for the RBSA certificate for validated suppliers is provided in Annex VI of the General Scheme (RBSA_001), and it includes:

- Administrative data (name of company, location, etc).
- Scope of the audit (as validated supplier with his approved scope).
- Validity date.
- Name of the certification body.
- Premise / s included: as an Annex of the RBSA certificate it shall be listed the locations of the premise/s approved – after any extension, RBSA certificate shall be updated.

For all validated suppliers, the RBSA certificate will include the validated VAT number (identifying the economic operator that possesses the quality to issue proper RBSA claims).

In the specific case of Biofuel conversion unit, a reference to the grandfathering clause shall be included in the RBSA certificate (when applicable according to relevant parts of this scheme).

In addition to communications for individual agents, certification bodies will communicate to Abengoa Bioenergy the result of the compliance and the surveillance audit of validated suppliers under this scheme as soon as possible but maximum in a 15 days period.

The model for the RBSA verification of conformity for Involved suppliers is provided in Annex VII of the General Scheme (RBSA_001), and it includes:

- Administrative data (name of company, location, etc).
- Scope of the audit (as Involved supplier with his approved scope).
- Validity date.
- Name of the certification body.
- Premise / s included: as an Annex of the RBSA verification of conformity it shall be listed the locations of the premise/s approved – after any extension, RBSA verification of conformity shall be updated.

For all Involved suppliers, the RBSA verification of conformity will include the VAT number (identifying the economic operator that can supply RBSA products).

Additional information regarding the overall performance of economic operators under the scheme (on accomplishment of related regulations (social, environmental, etc) and on the quantities / volumes traded by the validated operator) should be provided to Abengoa Bioenergy upon request (always under confidentiality clauses observation). A comprehensive list of such information should be communicated in advance of audits, being its objective to gather information for preparing the RBSA annual report.

6 Verification requirements of the RBSA scheme

In section 5 of the general RBSA document, the requirements for economic operators are described, including the requirements for the validated and Involved suppliers. All those economic operators that apply for a validation in the framework of this RBSA scheme must be audited in advance (qualifying process) before any claim will be made and shall be reviewed annually (surveillance process).

In the qualifying and surveillance process, the economic operator opting to be validated supplier will be audited for determining compliance with the requirements of the applicable scope for the management of a relevant premise/ or a number of premises¹.

If the validated supplier has also decided to supply from Involved suppliers, these individual economic operators will have to accomplish with the applicable RBSA requirements for them. In this case there are also additional requirements for the validated supplier in order to control the RBSA verification of conformity of their Involved suppliers.

A clear indication of the verification process of the individual economic operators will be provided in the following sections.

6.1 General rules for the verification process

The requirements for those validated and Involved suppliers who want to be validated under RBSA scheme for a specific scope are:

6.1.1 To be qualified through a qualifying compliance audit

Each economic operator, who wants to be a validated or Involved supplier, will be audited for full compliance in advance of supplying valid RBSA biomass / biofuel, for the premise/s declared to be included in the certificate.

The permitted scope of a validated supplier is any of the individual scopes included in the RBSA scheme².

6.1.2 To maintain qualification through surveillance audit

Once validated through passing a successful compliance audit, validated or Involved suppliers shall be audited retrospectively in a sample of the operations carried out in the previous year in order to check the accuracy of their claims and the claims of their Involved suppliers (if there is any), and this way to retain the RBSA certificate.

6.2 Qualifying verification process for validated suppliers

Prior to the first claim as complying with the RBSA scheme, the economic operator applying to be a validated supplier will have to pass a qualifying compliance audit

¹ An installation / premise in the validation context is intended as those different physical organisational units managed by an economic operator, from which a validated supplier can supply RBSA products. To clarify interpretation, it should be considered the definition of Mass Balance control system of RBSA_002 reference.

² Validated supplier is allowed to operate with involved suppliers presenting the scope of first collector and Intermediate biomass supplier.

in order to demonstrate its capability to comply with the RBSA requirements for their operations.

The applicable requirements in the verification process are those described for their own operations and for the operations of their Involved suppliers (if applicable).

6.2.1 Qualifying audit determination

In order to achieve the validation, the economic operator opting to be validated shall inform the auditor of:

- His intention to become validated supplier
- The selected scope for the validation process that shall determine the operations that he is allowed to carry out – all RBSA scopes are possible except Agricultural production units, who are always integrated with First collector.

Economic operators opting to be validated, shall present the certification body auditor the premise and / or the list of premises they want to have audited in order to be included in the RBSA certificate – only if requirements for grouping premises are accomplished, the number of audits could be reduced.

Finally, validated suppliers can also present a list of Involved suppliers they want to supply from. In order to ease following descriptions, the three possible options of premises or economic operators shall be described as:

- Premise / s not grouped,
- Premises grouped (if relevant requirements as described in reference RBSA_001 are accomplished),
- Involved suppliers.

The three options or any combination among them are permitted for validated suppliers.

6.2.2 Sample size for qualifying audit

After presenting the premises and / or Involved suppliers to be included in the RBSA certificate, this section provides information on the sample size to be audited in order to determine compliance of the validated supplier for qualifying audit.

- Premise / s not grouped

All premises not grouped that an economic operator wants to include in their RBSA certificate for determining their compliance on the RBSA scheme shall be audited prior to any operation

- Premises grouped

Only if the relevant requirements are accomplished (group requirements as described in section 5 of RBSA_001), sample size for these installations could be reduced to \sqrt{x} , being "x" the number of premises included in the group rounded to the nearest whole number - Auditors could increase the size of the samples at any time, if needed on a risk based decision.

Integrated management system for the group shall be audited in any case.

- Involved supplier

All Involved suppliers presented shall be considered.

6.2.3 RBSA requirements determination for qualifying audit

This section provides the identification of the requirements that must be accomplished in the qualifying audit.

- Premise/s not grouped

The applicable requirements according to section 5 of the RBSA_001 General scheme, shall be applicable and audited for the premises not grouped identified in previous section.

- Premises grouped

The requirements associated with the Integrated Management System for the operation of the premises grouped shall be applicable and audited.

The management relationship among economic operator opting to be validated and the members of the group shall be applicable and audited.

The applicable requirements according to section 5 of the RBSA_001 General scheme, shall be applicable and audited for the premises grouped identified.

- Involved suppliers

Requirements for validated suppliers with Involved suppliers according to section 5.2.5 of RBSA_001 shall be applicable and audited.

RBSA verification of conformity of Involved suppliers identified in previous section shall be assessed.

6.2.4 RBSA requirements verification process for qualifying audit

The verification of the accomplishment of the applicable requirements by auditors of the certification body shall be conducted in accordance with section 6.6 Economic operators verification process of this document.

6.2.5 Compliance / Non compliance for qualifying audit - Results for the qualifying audit

After the verification of the requirements previously determined, the following outcomes are possible:

- Premise / s not grouped

All premise / s in compliance after audit shall be included in the RBSA certificate of the validated supplier.

Those premise / s not in compliance shall not be included in the RBSA certificate of the validated supplier.

- Premises grouped

Integrated management system shall have to be in compliance. If not, none of the premises grouped shall be inscribed in the RBSA certificate of the validated supplier.

If the Integrated management system is in compliance, and all the group members audited among the selected sample are in compliance, the group with all the members shall be inscribed in the RBSA certificate of the validated supplier.

If the Integrated management system is in compliance, but only one group member among the selected sample audited is not in compliance, all the members of the group shall have to be audited.

Only group members in compliance shall be inscribed in the RBSA certificate of the validated supplier after all of them are audited.

- Involved suppliers

If requirements of validated supplier having Involved suppliers are accomplished, and all the Involved suppliers have a RBSA verification of conformity in force, the validated supplier shall be allowed to operate through the identified Involved suppliers.

When the whole audit process is successfully passed in the terms described, the certification body will send a validation report to Abengoa Bioenergy.

Apart from the certification body activity, Abengoa Bioenergy will communicate to the new validated supplier that they are recognized under RBSA scheme, being automatically registered in the RBSA database. A RBSA certificate shall be awarded to the validated supplier, with the permitted scope for their operations and the time of expiry.

No validation in the scheme is possible when not fully complying with the requirements described.

Following operations until surveillance audit

Once the validated supplier has demonstrated compliance with the RBSA scheme, the validated supplier is authorized to operate under the RBSA scheme for a one year period (after validation date), according to the premises and/or Involved suppliers premises included in the RBSA certificate (and therefore in compliance with the scheme). RBSA claims shall be issued by the Economic operator validated identified through the correspondent VAT – number.

Additional requirements are:

- New premises not included in the RBSA certificate of the validated supplier shall have to pass a qualifying audit in the terms described.
- New Involved suppliers could be incorporated at any time but if RBSA verification of conformity in force is presented to the validated supplier and the requirements for the management of the Involved suppliers are accomplished and checked by certification bodies.

6.3 Surveillance verification process for validated suppliers

The validated supplier will be subject to an annual surveillance audit for a sample of specific operations claimed under the RBSA scheme carried out in the previous year.

6.3.1 Surveillance audit determination

When renewal of the RBSA certificate is needed, the validated supplier shall be informed by the RBSA managing responsible.

In order to determine those premises and/or Involved suppliers that have operated under the scheme, the validated supplier shall present to the Certification Body

auditor the list of operations carried out in the previous year. The classification of premises and/or Involved suppliers in the previous section shall be maintained, in order to ease explanation of sample size for audits in following sections.

6.3.2 Sample size for surveillance audit

After determining the premises and/or Involved suppliers that have operated in the previous year, this section provides information on the sample size to be audited in order to determine compliance in the surveillance audit of the validated supplier.

- Premise/s not grouped

The number of premise/s audited among those premises not grouped that have operated, shall be \sqrt{x} , being "x" the number of premises not grouped, rounded to the nearest whole number.

- Premises grouped

The number of premises audited among those premises grouped that have operated, shall be \sqrt{x} , being "x" the number of premises included in the group, rounded to the nearest whole number.

The Integrated management system for the group shall be audited in any case.

Additionally, in both cases auditor could include random controls for those premises that have not operated under the scheme. Auditors could at any time increase the size of the samples, if needed on risk based decision.

In the selection of members to be audited, those not previously audited should have preference.

- Involved supplier

All involved suppliers presented shall be considered.

6.3.3 RBSA requirements determination for surveillance audit

The requirements applicable for the surveillance audit shall be the same that for the qualifying audit, as described in section 6.2.3.

6.3.4 RBSA requirements verification process for surveillance audit

The verification of the accomplishment of the applicable requirements by auditors of the Certification body shall be conducted in accordance with section 6.6 Economic operators verification process of this document.

6.3.5 Compliance / Non compliance for surveillance audit - Results for the surveillance audit

After the verification of the requirements previously determined, the following outcomes are possible:

- Premise/s not grouped
 - All the premise/s audited within the sample selected are in compliance. Then all the not grouped premise/s are maintained in the RBSA certificate of the validated supplier.
 - If only one premise within the sample selected is not in compliance, then all the premise/s not grouped shall be audited, remaining as valid those which

are in compliance. The rest shall be removed from the RBSA certificate of the validated supplier.

- Premises grouped

The integrated management system shall have to be in compliance in any case. If not, all the premises grouped shall be removed from the RBSA certificate of the validated supplier.

If the Integrated management system is in compliance, and all the group members among the selected sample audited are in compliance, the entire group shall be maintained in the RBSA certificate of the validated supplier.

If the Integrated management system is in compliance, but only one group member among the selected sample audited is not in compliance, all the members of the group shall have to be audited. Only group members in compliance shall be maintained in the RBSA certificate of the validated supplier, the rest shall be removed.

- Involved suppliers

If the requirements of the validated supplier having Involved suppliers are accomplished, and all the Involved suppliers have a valid RBSA verification of conformity, validated supplier shall be allowed to maintain operations through the identified Involved suppliers.

If the management of the certificates is not in compliance, or the validated supplier has supply from an Involved supplier without a valid RBSA verification of conformity, the validated supplier shall be rejected from the RBSA program.

After a 5 year period, full compliance audit is due.

6.4 Qualifying verification process for involved suppliers

The process of verification for an Economic operator to be qualified as an Involved supplier in the framework of this RBSA scheme shall be the same as what was described in section 6.2 of this reference, except for:

- They shall have to inform the auditor of their intention to be an Involved supplier during the qualifying audit determination step,
- An Involved supplier is not permitted to have Involved suppliers in the framework of this scheme
- An Involved supplier is awarded with a RBSA verification of conformity. An Involved supplier cannot make RBSA claims.

6.5 Surveillance verification process for involved suppliers

The process for an Involved supplier to renew their RBSA verification of conformity in the framework of this RBSA scheme is the same as what was described in section 6.3.

6.6 Economic Operators verification process

This section describes the way in which the verification of specific economic operators must be addressed for both qualifying and surveillance processes. Audits shall be conducted by Certification body auditors according to the terms described, being determined compliance with the requirements of this RBSA

scheme following what stipulated in section 7, that is also applicable for the additional requirements established for validated/Involved suppliers.

6.6.1 First collector supplier

- First collector suppliers which are supplying sustainable biomass under the RBSA scheme shall have to be assessed for compliance with this scheme, when included in a qualifying / surveillance audit of a validated biomass supplier.
- First collector supplier can also apply for validation following prescriptions in section 6.16.6.1.
- Agricultural production units supplying the First collector supplier will be audited as for Agricultural production units. The number of Agricultural production units that shall be audited will be determined by the certification body as a result of the provisions described in section 6.6.2.
- The general and operating criteria to be accomplished by First collector suppliers are included in section 5 of the General scheme, reference RBSA_001.
- Compliance with the above requirements shall be obtained in according to section 7 of this reference Compliance / non compliance for verification.

6.6.2 Agricultural production units

For the verification of Agricultural production units supplying the First collector supplier there is a specific possibility for group auditing. When an Agricultural production unit does not belong to a group as specified below, each Agricultural production unit supplying to the assessed First collector will need to be inspected.

Agricultural production units have to accomplish with the RED requirements, Article 17.3 to 17.5. In the framework of this RBSA scheme, their attribute of sustainability is mainly the harvesting location (especially when providing from the RBSA sustainable origin list), and therefore they are not obliged to implement systems to provide evidences, but to demonstrate through official documents or official records, that they comply with proper land use since 2008 (this is also used for determining maintenance of IPCC cropland category since the same year). Biodiversity criteria and the consistency on their production quantities (according to Mass Balance system) shall be also checked by certification bodies.

Only the individuals and groups (as described below) passing the audit shall be accepted as in compliance with the RBSA scheme. Those Agricultural production units which not pass the audit shall not be permitted in the program.

To complete description, two sections for group auditing rules and for verifying RED criteria is included.

6.6.2.1 Group auditing for Agricultural production units

The following rules for group auditing will only account for smallholder farmers, producer organisations and cooperatives. In these cases it will be possible to verify the whole group of Agricultural production units based on the inspection of a sample of economic operators. The group auditing will only account for the Land Use criteria and Mass Balance aspects. The GHG calculation will not be a part of the group auditing.

The group may be organized in itself as a co - operative or as a structured group of producers affiliated, or may be organized by a first collector supplier.

Additional requirements for Agricultural production units organized by a cooperative:

- There must be a management representative (responsible for managing the implementation of the RBSA requirements);
- There shall be written signed contracts between each group member and the group management representative;
- The cooperative shall be organized in groups of farmers according to EC communications in the matter, specifically the members must be homogeneous: the area's concerned must be near each other and having similar agricultural characteristics³.

Additional requirements for Agricultural production units organized by a First collector:

- The First collector shall have a list with Agricultural production units who shall be classified in grouped and in individual Agricultural production units, in order to have identified all Agricultural production unit that are supplying RBSA biomass. A contractual or commercial document between each Agricultural production unit shall be available.
- The First collector shall organize groups of farmers according to EC communications in the matter, specifically the members must be homogeneous: the area's concerned must be near each other and having similar agricultural characteristics.

Threshold for non - compliances

- As all the criteria for the Agricultural production unit are obligatory concerning the RBSA scheme, no Non Compliance will be accepted at any group member nor individual.
- Corrective actions given by the external certification body will be binding for all Agricultural production units.
- All observed non conformities will be communicated to the relevant First collector and validated suppliers.

Sample size

Through the list of Agricultural production units, all individual Agricultural production units and a sample of all groups will be subject to an audit. For each group (organized by the First collector or in cooperatives by themselves), at least \sqrt{x} , being "x" the number of Agricultural production units rounded to the nearest whole number in the group shall be audited – additional members could be audited, decision based on a risk analysis of the certification body. If only one member is not in compliance with the scheme, the sample size of inspections in the group will be increased to a $2*\sqrt{x}$, being "x" the number of Agricultural production units rounded to the nearest whole number. If this additional

³ As reference, two Agricultural production units are considered near each other if belonging to the same administrative region, or to an adjacent one. Two Agricultural production units are considered as having similar characteristics if they have similar biomass (ie grain) and irrigation practices (dry/wet farming).

inspection leads to another non complying agricultural production unit, 100 % of the group members will be inspected. All the members of a sample of an audited group in compliance with the scheme's provisions qualify the entire group. If all agricultural production units are audited, only those in compliance shall be included / remain in the list of Agricultural production units.

6.6.2.2 Verifying RED criteria of Agricultural production units

In the framework of this RBSA scheme, Agricultural production units can demonstrate they accomplish with the requirements described by different means - this section addresses admitted proofs for that.

When assessing the compliance of the Agricultural production units with the RED criteria the following requirements apply as included in the RBSA checklist:

- Biodiversity criteria (RED 2009 / 28 / EC Article 17.3).
- Land use criteria (RED 2009 / 28 / EC Article 17.4 to 17.5).
- Consistency of sustainable quantities.
- Maintenance of agricultural use.

All these criteria shall be verified using the RBSA checklist for assessing Agricultural production units (Annex 4). When assessing requirements of the RBSA checklist, the Agricultural production units have different possibilities to proof the compliance to the applicable requirements:

By using maps (Agricultural production units sourcing from RBSA sustainable origin list)

At the First collector supplier the certification body verifies the addresses of the Agricultural production units supplying this First collector supplier. If biomass has been delivered by an Agricultural production units that is included within the RBSA sustainable origin list (see section 8 of RBSA_001), the Agricultural production units can be accounted for as complying with the RED criteria, only verifying the correct origin, through one of the following:

- Maps showing location of the site and the boundaries.
- Provide geo - coordinates with proper resolution.
- Provide suitable codes or references to external official registries.

If any of the above is not feasible, certification bodies are allowed to determine the location of RBSA sustainable areas of an Agricultural production unit in situ by proper means.

By using official records (Irrespective of location)

When an Agricultural production unit holds a register or a certificate from a relevant official Agency (at national or regional level) or from a EC recognized scheme or agreement claiming on the validity of the production area in accordance with all or part of the RED requirement, the Agricultural production units can be considered as complying with the RED requirement described.

By checking other evidences

Finally, if the above mentioned maps or records are not available, certification bodies will check the status of the land on site and will gather all the necessary

evidence to determine compliance with the RED criteria of the Agricultural production units.

For **land use criteria** (RED Article 17.4 to 17.5), shall be used:

- CAP registers;
- Cadastral records or taxation documents;
- Documents from evaluators including evaluation certificates provided by commissioned independent evaluators and experts;
- Or other comparable evidence to demonstrate proper land use prior to January 2008.

This type of evidence is also admitted to demonstrate that cropland land use category has been maintained since January 2008, and also for forest land use restriction (biodiversity matters).

For **biodiversity criteria** (RED Article 17.3), it shall be used:

- Maps generated according to the process developed in the reference RBSA_004 of this scheme (see section 8 of RBSA_001) or maps endorsed by official authorities for RED purposes, and / or
- Official statement from an official organization or authorised Governmental Agency on the relevant matter is also possible to demonstrate biodiversity requirement accomplishment.

In case of nature protection areas an exception is possible where evidence is provided that the production of biomass did not interfere with the nature protection purpose in question. In this case, admitted evidences are:

- Management plans based on legislation, and recognized by Authorities for allowing agricultural practices compatible with the protected figures, or
- Outputs from standardisation documents, specifically addressing this matter.

To check the **maintenance of agricultural use (not perennial)**, certification bodies are allowed to check whatever of before mentioned types of evidences for each year since 2008 until the year of the audit.

Finally, production yields and quantity consistency of production claims (Mass Balance requirement) made shall be checked by the certification body, by using some of the following information: historical yields, delivery orders and / or other commercial information. Relevant deviations shall be sufficiently justified by Agricultural production units to certification bodies.

Final assessment of certification bodies will ensure that all relevant RED requirements are complied with.

6.6.3 Intermediate biomass supplier

- Intermediate biomass suppliers which are supplying sustainable biomass under RBSA scheme shall be assessed for compliance with this scheme, if included in a qualifying / surveillance audit of a validated biomass supplier.
- Intermediate biomass supplier can also apply for validation following prescriptions in section 6.1.

- The general and operating criteria to be accomplished by Intermediate biomass suppliers are included in section 5 of the General scheme, reference RBSA_001.
- Compliance with the above requirements shall be obtained in according to section 7 of this reference Compliance / non compliance for verification.

6.6.4 Biofuel conversion unit

- All Biofuel conversion units which are supplying sustainable biofuel under RBSA scheme shall be assessed for compliance with this scheme. Accordingly, Biofuel conversion unit shall have to be validated, being necessary to qualify and maintain quality to operate under RBSA scheme (as described below).
- The general and operating criteria to be accomplished by Biofuel conversion units are included in section 5 of the General scheme, reference RBSA_001.
- Compliance with the above requirements shall be obtained in according to section 7 of this reference Compliance / non compliance for verification.

6.6.5 Intermediate biofuel supplier

- Intermediate biofuel suppliers which are supplying sustainable biofuel under the RBSA scheme shall be assessed for compliance with this scheme, if included in a qualifying / surveillance audit of a validated supplier.
- Intermediate biofuel supplier can also apply for validation following prescriptions in section 6.1.
- The general and operating criteria to be accomplished by Intermediate biofuel suppliers are included in section 5 of the General scheme, reference RBSA_001.
- Compliance with the above requirements shall be obtained in according to section 7 of this reference Compliance / non compliance for verification.

6.6.6 Validated and involved supplier

- Economic operators opting to become validated / Involved supplier shall be assessed for compliance with this scheme in a qualifying / surveillance audit.
- The additional criteria to be accomplished by validated/Involved suppliers to the economic operators requirements identified in both audits, are included in section 5 of the General scheme, reference RBSA_001.
- Compliance with the above requirements shall be obtained in according to section 7 of this reference Compliance / non compliance for verification.

7 Compliance / Non – compliance for verification

Compliance with the applicable requirements of this scheme is required for all economic operators in the supply chain, who have to pass successfully an audit in the RBSA scheme.

7.1 Compliance

A RBSA certificate / verification of conformity cannot be awarded to any validated / Involved supplier until any non -compliance is solved to the satisfaction of the certification body. Therefore, full compliance in a specific qualifying process is needed for validated suppliers in order to be included in the RBSA program.

Compliance in a specific surveillance process is needed to retain the RBSA qualification. In case of full compliance, the RBSA verification is awarded or renewed and the applicant may continue operating under the scope of the RBSA scheme.

This full compliance is also achieved if the economic operator, validated supplier or any of the Involved suppliers identified in the qualifying and surveillance operation audited, has closed out within the determined time period any non - conformity found during their specific assessment.

7.2 Non – compliance

For all economic operators and validated / Involved suppliers identified in a qualifying / surveillance audit, non - compliance with the applicable requirement is considered as having:

- One or more major non - conformity within the applicable RBSA checklist/s.
- A 20% of minor non - conformities from the total number of minor non – conformities within the applicable RBSA checklist/s.

Non - compliance envisaged in this RBSA scheme can be found at two different levels:

7.2.1 Non – compliance for economic operator

Non - compliance found at an economic operator during a qualifying / surveillance audit of a validated supplier/or Involved supplier must be resolved by the relevant operator to the satisfaction of the certification body within the determined time limit depending the classification of the non - conformity, but maximum 50 days thereafter.

Failure to resolve the non - compliance after the suspension period described in a qualifying process will result in the no validation of the economic operator applying to be validated or Involved supplier, or the no inclusion of the relevant premises within the RBSA certificate of a validated or Involved supplier.

Failure to resolve the non - compliance after the suspension period described in a surveillance process will result in the rejection of the program if the economic operator was a Validated supplier, or the rejection as an approved premise within the RBSA certificate of a validated or Involved supplier. This economic operator is not allowed to participate in the RBSA program until not being awarded with a validation following the relevant sections of this scheme for qualifying audit.

7.2.2 Non – compliance for validated / Involved suppliers with additional criteria

For all validated suppliers in a qualifying / surveillance audit, non – compliance within these processes is described in sections 6.2.5 and 6.3.5 of this reference.

There are two types of non - compliances for these additional criteria for validated supplier, depending if the validation entails the operations of a group of premises and / or the operation of Involved suppliers.

Accordingly two types of non - compliance can be found.

- Validated suppliers covering the operations of a group of premises.

Validated suppliers have specific requirements when including grouped premises.

Non – compliance for these requirements are considered as described in the first paragraph of section 7.2 of this reference.

Non - compliance found during a qualifying / surveillance audit of a validated supplier in regards this matter, must be resolved to the satisfaction of the certification body within the time limit determined by the certification body but maximum within a 50 days period thereafter.

If after this period, the detected non - conformities have not been solved, the applicant to validated supplier shall not be awarded with RBSA certificate for the presented list of grouped premises. If the non - conformities are not solved in a surveillance audit, the grouped premises included in the RBSA certificate of the validated suppliers shall be removed from the program. In this case, the results will be communicated by certification bodies to RBSA database management responsible.

This supplier is not allowed to issue any claim in the RBSA scheme for these premises, unless a validation process has been successfully passed after rejection. They can maintain the qualification to manage those premises not grouped and therefore still valid in the RBSA program.

- Validated suppliers covering the operation of Involved suppliers.

Non - compliance for validated suppliers covering the operation of Involved suppliers (biomass or biofuel) is also possible:

- When non - compliance is found in the management of the RBSA verification of conformity, and/or,
- When non - compliance is found if validated has supplied RBSA products from an Involved suppliers without valid certificate (see section 5.2.5 of the General scheme, reference RBSA_001).

Non – compliance for these requirements are considered as described in the first paragraph of section 7.2 of this reference.

For the qualifying compliance audit, full compliance with these requirements is needed to be awarded with a RBSA certificate.

For surveillance audit, once non - compliance has been ascertained and not solved out in the determined time limit, validated suppliers shall be rejected from the program.

Finally, Involved suppliers are subject to the non compliance process that for Validated suppliers.

Sanctions and description of non conformities

Sanctions regime for Economic operators under the RBSA scheme is the rejection of the program for premises and /or economic operators that are found in non-compliance in the terms described in the previous section.

In any case, RBSA claims made by any of the agents with a RBSA certificate in force will not be reviewed retrospectively.

Finally, hereby there is a description regarding the conformities / nonconformities for the compliance audit for the economic operators. In order to allow consistency

along the verification processes conducted by different certification bodies, following rules for major and minor non - conformities shall be followed:

Major non - conformities are those that represent serious problems in the system, procedures or instructions that must be addressed with attention and resources to ensure the goals of the system evaluated. Therefore, a major nonconformity in the framework of this RBSA scheme shall be considered when the RED compliant quality of the products can not be guaranteed and therefore improvements needs to be implemented in short.

In this context, all deviations from the RED criteria (in particular the requirements stated in Articles 17(2) - 17(5)) are considered as a Major non - conformity as these are also obliged by the RED. Therefore, in the RBSA checklist, these requirements are also specified as major.

Minor non - conformities are those failures to meet requirements of a clause in the scheme or a single laps observed in the systems, procedures or instructions. Also several minor non - conformities against one clause can be considered as major non - conformities. When a single minor non - conformity is observed, there is an acceptable risk that nonconforming products as RED compliant can be delivered. It does indicate that there are occasional lapses that must be addressed through corrective action.

In this context, procedural deviations and minor shortcomings in the administration / documentation not directly affecting any of the critical RED criteria could be considered as a minor non - conformity. Therefore, in the RBSA checklist, these requirements are also specified as major. However, if the deviation is observed by the certification body as intended fraud, this still must be addressed as a Major non - conformity.

Several examples of non – conformities / deviations and appropriate corrective actions are also included in Annex 3.

Annex 1: Requirements for auditors

General

Education

- Relevant agricultural, logistics, transport education at Bachelor level or at least an equivalent level of experience;
- Successful completion of a ISO19011 Lead auditor course and / or
 - Approval / recognition by a different official approved standard complying with the RED.

Required knowledge

- Knowledge and skills with respect to methods and techniques aimed at the assessment of quality assurance systems;
- Knowledge and skills regarding the assessment of Land Use criteria;
- Knowledge and skills regarding the assessment of GHG calculations;
- Knowledge and skills regarding the assessment of Chain of Custody requirements;
- Knowledge on the RBSA requirements;
- Legislation (RED 2009 / 28 / EC) and subsequent EC communications.

Audit skills

- Experience with conducting audits on the requirements of EN ISO19011:2002;
- Effective interviews, good depth.

Audit experience

- Joining a minimum of 3 audits specifically for this scheme or similar standards complying with the RED Directive and / or sustainability biomass programs.

Work experience

- Extensive experience in the feed / food / biomass - bioliquids sector in a relevant position (for example quality assurance, production, consultancy on quality systems, laboratory).

Other

Training and supplementary training, updating and maintaining professional expertise:

- Each certification body / inspector to be used should have demonstrably followed an established initial RBSA training programme organised. The content of the training programme must be demonstrable;
- Each certification body / coordinator / verifier will attend at least the mandatory number of hours at the professional harmonisation meetings organised by the certification body;

Continuous professional development through supplementary work experience, training, study, meetings or other activities

Annex 2: Requirements for coordinators / verifiers

General

Education

- Relevant agricultural, logistics, transport, management education at Bachelor level.

Required knowledge

- Knowledge and skills with respect to methods and techniques aimed at the assessment of quality assurance systems;
- Knowledge and skills regarding the assessment of Land Use criteria;
- Knowledge and skills regarding the assessment of GHG calculations;
- Knowledge and skills regarding the assessment of Chain of Custody requirements;
- Legislation (RED 2009 / 28 / EC) and subsequent EC communications.

Audit skills

- Extensive communication skills;
- Extensive analytical skills;
- Excellent language skills (at least English language).

Work experience

- Extensive experience in the feed / food / biomass - bioliquids sector in a relevant position (for example quality assurance, production, consultancy on quality systems, laboratory).

Other

Training and supplementary training, updating and maintaining professional expertise:

- Each coordinator / verifier to be used should have demonstrably followed an established initial RBSA training programme organised. The content of the training programme must be demonstrable;
- Each coordinator / verifier will attend at least the mandatory number of hours at the professional harmonisation meetings organised by the certification body;
- Continuous professional development through supplementary work experience, training, study, meetings or other activities.

Annex 3: Example of non - conformities

Non-Conformity	Deviation example	Major / Minor	Corrective action	Review	Sanction
Deviations on the Land Use criteria	Production of biomass on a non-sustainable origin	Major	Not applicable	Complete compliance audit	Agricultural production unit is not permitted in the program until new compliance audit successfully passed.
Shortcoming of implemented procedure / administration / documentation which are not directly affecting the RED criteria	No clear elaboration of tasks / responsibilities	Minor	Improve procedure / documentation within .. weeks (determined by the auditor)	Administrative review	When NC is not improved on time, supplier is not permitted in the program until new compliance audit successfully passed.
Deviations in the Mass Balance administration (No consistency between incoming / outgoing consignments)	Intended fraude	Major	Not applicable	Complete compliance audit	Supplier is not permitted in the program until new compliance audit successfully passed.
	Unintended deviation	Major	Recover the determined deviation within the current Mass Balance period	Mass Balance check by site visit or administrative review determined by auditor within days (determined)	When non - compliance is not improved on time, supplier is not permitted in the program until new compliance audit successfully passed.
Sourcing from a non-approved supplier	One ore more "consignments" are originating from not qualified	Major	Stop sourcing from the supplier directly and improve relevant procedures to prevent this non - compliance	Site visit within days (determined by the auditor),	When non - compliance is not improved on time, supplier is not permitted in the program until new compliance audit successfully passed.
The use of wrong GHG figures	One or several sustainable consignments are processed with the wrong GHG figures	Major	Adapt the GHG figures directly and improve relevant procedures to prevent this NC	Site visit determined by auditor within ... days or administrative reviewed by auditor within ... days,	When non - compliance is not improved on time, supplier is not permitted in the program until new compliance audit successfully passed,

Annex 4: RBSA checklist 1

RBSA Sustainability requirements for Agricultural production units (both types)

Criterion 1: Sustainable origin – Consistency of quantities declared

Criterion 2: Biodiversity preservation

Criterion 3: Carbon stock preservation

Criterion 4: Peatland preservation

Criterion 5: Maintenance of agricultural use

Name of Certification Body:	
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Name of client:	
Address:	
Contact person:	
Contact phone no:	
Email of contact:	
Web site:	
Project ref. number:	

Details of economic operator inspected if different to the above details.	
Name of economic operator inspected:	
Address of economic operator:	
Inspection ref. number:	
Inspection date:	
Audit team:	

Agricultural Production Unit group auditing (If applicable)		
Complying to grouping criteria ?	Yes	No
Group representative/First Collector:		

Summary of risk factors / sampling as applicable.

Summary of the field/s declared in the sample and included in this RBSA checklist		
Name	Address	Abbreviation used.

R = Major Non-Conformity

M = Minor Non-Conformity

Criterion 1: Sustainable origin – Consistency of quantities declared			
	Requirement	Findings	Compliance Yes, No, N/A
1.1 R	Definition of the scope for the control system <ul style="list-style-type: none"> - Has been determined which agricultural field / s) / is / are declared under the scheme? For units included in RBSA sustainable origin list, this information shall be documented For units issuing Self – Declaration, this information shall be included in the self – declaration itself. - Has been considered any changes in the defined scope? Has been documented (if is the case)? 		
1.2 R	Balance of quantities and biomass allocation: <ul style="list-style-type: none"> - Have Agricultural production units recorded all biomass dispatches from sustainable declared areas? Consistency of the quantities and biomass allocation shall be checked, and deviations sufficiently justified. 		
1.3 R	Sustainability information in commercial documents: <ul style="list-style-type: none"> - Have Agricultural production units included within commercial sales information for each RBSA dispatch the following information: <ul style="list-style-type: none"> • Quantity supplied (in tons). • Name and address of the dispatch supplier. • Name and address of the dispatch receiver. • Origin of biomass (at city / town level). • Type of biomass. 		
1.4 M	Recordkeeping of documents <ul style="list-style-type: none"> - The following information should be kept for at least five (5) years: <ul style="list-style-type: none"> • Copy of commercial information for sales operations of biomass declared under the RBSA scheme and total. • Agricultural production unit self - declarations and documents stating the RBSA declared areas. 		

Criterion 2: Renewable energy production does not originate in areas with high biodiversity value			
	Requirement	Findings	Compliance Yes, No, N/A
2.1 R	<ul style="list-style-type: none"> - At the first of January 2008, or later all the land used by the Agricultural production unit wasn't classified as: <ul style="list-style-type: none"> • 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.		
2.2 R	<p>- At the first of January 2008, or later all the land used by the Agricultural production unit wasn't classified as:</p> <ul style="list-style-type: none"> • an area designated by law or by the relevant competent authority for nature protection purposes, • an area designated for the protection of rare, threatened or endangered eco-systems or species recognized by international agreements or included in lists drawn up by intergovernmental organizations or the International Union for the Conservation of Nature, subject to their recognition in accordance with the second subparagraph of Article 18(4) of Directive 2009/28/EC. <p>Unless evidence is provided that the production on the used land did not interfere with those nature protection purposes.</p>		
2.3 R	<p>- At the first of January 2008, or later all the land used by the Agricultural production unit wasn't classified as grassland.</p> <p>Note: RBSA scheme does not allow biomass obtained from any kind of grassland.</p>		

Criterion 3: Renewable energy production does not originate in areas with high carbon stock

	Requirement	Findings	Compliance Yes, No, N/A
3.1 R	<p>- At the first of January 2008, all the land used by the Agricultural production unit wasn't classified as:</p> <ul style="list-style-type: none"> • Wetlands, namely land that is covered with or saturated by water permanently or for a significant part of the year. • 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. • 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 in situ, unless RED exception is provided.		
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Criterion 4: Renewable energy production does not originate in areas which were classified as peatland

	Requirement	Findings	Compliance Yes, No, N/A
4.1 R	- At the first of January 2008, all the land used by the Agricultural production unit wasn't classified as peat land, unless evidence is provided that the cultivation and harvesting of that biomass does not involve drainage of previously undrained soil.		

Criterion 5: Agricultural use maintenance since January 2008

	Requirement	Findings	Compliance Yes, No, N/A
5.1 R	- Has the Agricultural production unit maintained the agricultural use of all the land used, non perennial, since January 2008?		

Summary and conclusion

List of non-conformities

Item	Deadline given	Description of requirement	Re-assessment by site visit / document

Mention all units, which have been visited during the compliance audit

Comments

Attachments to this report

Summary and conclusion

Does the operator comply with the RBSA scheme?	Yes / No
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Approval of the assessment report by client

Date	Name and signature client	Signature auditor

Annex 5: RBSA checklist 2

Chain of Custody and GHG requirements

Criterion 1: Administration, provision of information and record keeping (for identified economic operators).

Criterion 2: Mass balance system operating instructions (for identified economic operators).

Criterion 3: Additional RBSA requirements (for identified economic operators).

Criterion 4: Verification of GHG calculations (for identified economic operators).

Name of Certification Body:	
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Name of client:	
Address:	
Contact person:	
Contact phone no:	
Email of contact:	
Project ref number:	

Details of unit inspected if different to the above details (in case of Involved Suppliers)	
Name of unit inspected:	
Address of unit:	
Inspection ref number:	

Inspection date:	
Audit team:	

Summary of risk factors / sampling as applicable.

R = Major Non-Conformity

M = Minor Non-Conformity

Criterion 1: Administration, provision of information and record keeping (applicable for all the economic operators, except Agricultural production units)

	Requirement	Findings	Compliance Yes, No, N/A
	Documentary requirements		
1.1. M	Written operation procedure / instruction: <ul style="list-style-type: none"> - There should be a written operation procedure or work instruction, providing details on the way the operating instructions are addressed. This operation procedure or work instruction shall have to include at least: <ul style="list-style-type: none"> • Scope of the control system – facilities managed within the Mass Balance system. Is a general overview of the other facilities also described? • Description of the operations to be managed under the scope of Mass Balance system. • Responsible party appointed to ensure the fulfillment of the Mass Balance operating instructions. • Documentary control and records issued to demonstrate the inventories and internal controls of the Mass Balance system. 		
1.2. M	Responsibilities <ul style="list-style-type: none"> - Details (appointments) of all responsible personnel involved in the management of the operations. - Has this responsible the proper skills position? 		
1.3. M	Internal controls of the Mass Balance system <ul style="list-style-type: none"> - Is an assessment of the general status of the allocation system including specifications / internal codes for all incoming and outgoing products available? - Is this assessment carried out at least annually, expressing the general conformity of the system, and proposing improvements actions if necessary? - Are these actions approved by the leadership of the Company that manages the Mass Balance system? 		
	Sustainability information in commercial documents for RSBA consignments		

<p>1.4. R</p>	<p>Documentation of incoming products</p> <ul style="list-style-type: none"> - Are all incoming RBSA consignments recorded? - It has to be investigated and recorded when the amount of incoming RBSA product supplied deviates from the amount stated on the supplier documents. - It must be possible for the verification to match the quantities entered, checking in the total consignments supplied. <p>In the event biomass/ biofuel from an EC recognized scheme or agreement has been sourced, does the purchase documents include the appropriate sustainability information (harvesting origin at NUT 3 level or lower and similar outside EU 27)?</p>		
<p>1.5. R</p>	<p>Documentation of outgoing products</p> <ul style="list-style-type: none"> - Are all outgoing RBSA consignments recorded? - It has to be investigated and recorded when the amount of outgoing RBSA product supplied deviates from the amount stated on the supplier documents. - It must be possible for the verification to match the quantities entered and dispatched, checking in the total consignments supplied. It must be possible for the verification audit to trace the origin, nature and quantities of all RBSA outgoing products and to relate the findings to the incoming products. 		
<p>1.6. R</p>	<p>Provision of sustainability information in commercial documents</p> <ul style="list-style-type: none"> - Does the commercial purchase and sales information contains for each individual dispatch or consignment under the RBSA scheme the following information: <ul style="list-style-type: none"> • Quantity supplied for each individual sub - batch within the dispatch (in terms of tons or cubic meters). • Name and address of the dispatch supplier. • Name and address of the dispatch receiver. • Sustainability attributes for each individual sub - batch within the dispatch: origin of the biomass, type of biomass and GHG data. 		

	<ul style="list-style-type: none"> Mass Balance reference: the commercial information (purchase order, delivery note, etc.) shall include a reference code that allows tracing back the Mass Balance assignment of each dispatch. 		
1.7. R	<p>RBSA Sustainable attestations / declarations (applicable for validated supplier)</p> <ul style="list-style-type: none"> Are pertinent RBSA claims properly issued and filled in? Is grandfathering clause properly considered? For First collector and Intermediate biomass suppliers only: In case of providing GHG figures in outgoing RBSA biomass attestation, has been appropriate default values or GHG system envisaged in this scheme properly considered? This shall be properly documented and registered. For First collector supplier only: is being properly issued the origin of harvesting at NUT 3 / GAUL 2 in the commercial information? 		
	Record keeping		
1.8. M	<p>Record keeping of records and documents</p> <ul style="list-style-type: none"> Are records of balances and internal controls undertaken properly kept? Are copy of commercial information (managed under the RBSA scheme and total products) for purchasing and sales operations (purchase orders, invoices, etc) properly kept? Are copy of Sustainable biomass / biofuel attestations or declarations and external certificates of EC recognized schemes and / or agreements (if used) properly kept?. <p>Is the above information properly kept at least during five (5) years?</p>		

Criterion 2: Mass Balance system operating instructions (applicable for all the economic operators except for Agricultural production units)

	Requirement	Findings	Compliance Yes, No, N/A
	Is the Mass Balance assignation applied by using the following methodology?		
2.1. R	Definition of the scope for the control system <ul style="list-style-type: none"> - Are the boundaries of the Control System properly defined? - It has properly documented and recorded any facility inclusion/exclusion? 		
2.2. R	Definition of the timeframe for the balancing period over which the Mass Balance system operates <ul style="list-style-type: none"> - Is the timeframe for the Mass Balance operations properly carried out according to RBSA_002 description? - Are lower periods to three months used? - It has been properly documented and recorded any facility inclusion/exclusion? 		
2.3. R	Allocation rules for biomass / biofuel supplied and dispatched in the control system <ul style="list-style-type: none"> - During a balancing period, there cannot be dispatched more quantity of biomass/biofuel with a specific sustainability attribute (biomass type, origin and GHG data) than the quantity of biomass/biofuel entered into the control system, plus the quantity of biomass/biofuel stored in the same period with that specific sustainability attribute. <p>Within the balance, the conversion and humidity factors will be taken into account in their appropriate steps</p>		
2.4. R	Balance of the quantities / volumes in the control system <ul style="list-style-type: none"> - At the end of each balancing period, a specific balance need to be executed of the amount of biomass/biofuel with sustainability information that has been entered/stored/dispatched, during the previous balance period in the control system defined. This balance shall be executed for both RBSA and total biomass/biofuel quantities managed during each balancing period. - In case biomass/biofuel from EC 		

	<p>recognized scheme or agreement has been sourced in the control system, it has been properly included in the balances above referred?</p> <ul style="list-style-type: none"> - Are the quantities balanced properly reconciled at the end of each balancing period? Are remaining quantities available for the next balancing period? <p>Conversion factors and deviations due to losses of biomass/biofuel must be sufficiently documented and justified.</p>		
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Criterion 3: Additional RBSA requirements (for First collector suppliers)

	Requirement	Findings	Compliance Yes, No, N/A
3.1 R	<p>Agricultural production unit aggregation</p> <ul style="list-style-type: none"> - Is a list of Agricultural production units properly constituted and managed according to RBSA_001 requirements? - Specifically, is the classification observed according to the rules for aggregation described in the scheme? - Specifically, are the additions/cancellations managed according to the rules for aggregation described in the scheme? 		

Criterion 4: Verification of GHG calculations (applicable for Biofuel conversion units and Intermediate biofuel suppliers)

	Requirement	Findings	Compliance Yes, No, N/A
4.1 R	<p>External verified IT systems</p> <ul style="list-style-type: none"> - Is the operator using the approved externally verified GHG IT systems based on the methodology of RBSA_003? This shall be properly documented and registered. 		
4.2 R	<p>Procedure for inclusion of GHG figures</p> <ul style="list-style-type: none"> - Did the operator used a proper procedure for the accurate management of the GHG tools? This procedure should cover at minimum the following items: - Proper training and skills for the use of the IT system. - Appropriate maintenance and update of master versions of IT system, and records. - Appropriate resolution of problems in use, communicating to appointed responsible for the maintenance of the IT system. - Proper inclusion of GHG figures* within traceability systems. 		

	The use of this procedure shall be properly documented and registered.		
4.3 R	Grandfathering clause <ul style="list-style-type: none"> - For validation purposes: Where the installations used for producing biofuels and other bioliquids in operation before January 2008 when the grandfathering clause is used? - For surveillance purposes: Is the installation properly considering biomass declared under the grandfathering clause for GHG? Up to relevant date, can installation retain grandfathering clause quality for GHG? 		
4.4 R	GHG thresholds <ul style="list-style-type: none"> - Are the GHG thresholds properly considered when the installation is issuing attestation / declaration? 		

*Only Transport figures for Intermediate biofuel supplier

Summary and conclusion

List of non-conformities

Item	Deadline given	Description of requirement	Re-assessment by site visit / document

Mention all units, which have been visited during the compliance audit

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Comments

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Attachments to this report

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Summary and conclusion

Does the operator comply with the RBSA scheme?	Yes / No
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Approval of the assessment report by client

Date	Name and signature client	Signature auditor

Annex 6: RBSA checklist 3

RBSA validated supplier requirements

Criterion 1: Requirements for validated supplier when grouping economic operators (in case is applicable)

Criterion 2: Additional requirements for validated supplier when supplying involved suppliers (in case is applicable)

Name of client:	
Address:	
Contact person:	
Contact phone no:	
Email of contact:	
Web site:	
Project ref number:	

Details of unit inspected if different to the above details	
Name of unit inspected:	
Address of unit:	
Inspection ref number:	

Inspection date:	
Audit team:	

R = Major Non-Conformity
M = Minor Non-Conformity

Criterion 1: Requirements for validated supplier when grouping economic operators (in case is applicable)

	Requirement	Findings	Compliance Yes, No, N/A
1.1 M	Is there a management link among RBSA validated supplier and those installations/premises operating under the Integrated management system?		
	Integrated management system requirements		
1.2 M	Designation of responsible: <ul style="list-style-type: none"> - Is there a responsible designated for management the system in sustainability items? - Has this responsible proper skills and representation? 		
1.3 R	Documentary control system: <ul style="list-style-type: none"> - Is there a documentation management system in place? - Are properly identified and updated the RBSA requirements? - Are there in place procedures/instructions for communications flows? - Are there in place procedures/instruction on decision on member's continuance? - Are there in place procedures /instructions for decision on continuance of economic operators? - Are there in place procedures/instructions for internal inspection? <p>Appropriate records shall be maintained</p>		
1.4 M	Internal controls: <ul style="list-style-type: none"> - Are internal inspections properly carried out? - Are included economic operators and system in the inspections? - Are properly observed the procedures/instructions defined for that? 		
1.5 M	Continuous improvement: <ul style="list-style-type: none"> - Are appropriate improvements plans developed according to results of assessment? - Do the improvements plans cover both system and economic operators activities? 		

Criterion 2: Additional requirements for validated supplier when supplying involved suppliers (in case is applicable)

	Requirement	Findings	Compliance Yes, No, N/A
2.1 M	Have been carried out operations with involved suppliers without a RBSA verification of conformity in place?		
	Management of information		
2.2 M	Involved suppliers identification: <ul style="list-style-type: none"> - Is the list of involved suppliers properly managed and maintained? - Are incorporations included in the list? 		
2.3 M	Management of RBSA certificates: <ul style="list-style-type: none"> - Are properly recorded and updated the RBSA verification of conformity of involved suppliers? - Is recorded the scope, expiry date, issuing certification body? 		

Summary and conclusion

List of non-conformities

Item	Deadline given	Description of requirement	Re-assessment by site visit / document

Mention all units, which have been visited during the compliance audit

Comments

Attachments to this report

Summary and conclusion

Does the operator comply with the RBSA scheme?	Yes / No
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Approval of the assessment report by client

Date	Name and signature client	Signature auditor