

# ABENGOA BIOENERGY

## RED Bioenergy Sustainability Assurance Scheme

<b>Title:</b>	General Scheme				
<b>Code:</b>	RBSA_001	<b>Revision:</b>	02	<b>Date:</b>	2011 / 02 / 25

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## 1 Introduction

Climate change is a real threat that could cause a series of major environmental disasters, such as heat waves, droughts, flooding of coastal areas or the loss of biodiversity, as well as a deterioration of the global economy.

Organizations, companies, and citizens can and must join together to help prevent climate change if we are to ensure that future generations may enjoy the same resources that we have today.

It is the policy of the European Union to encourage the production and use of more energy from renewable sources. Therefore, the European Parliament and the Council of the European Union have adopted Directive 2009 / 28 / EC (RED) that sets mandatory national targets for the overall share of energy from renewable sources and for the share of energy from renewable sources in transport and also sets out sustainability criteria for biofuels and bioliquids. For biofuels, corresponding criteria are set out in the Fuel Quality Directive (2009 30 / EC).

They apply to biofuels / bioliquids produced in the EU and to imported biofuels / bioliquids.

The RED sustainability scheme contains two main systems designed to reduce the administrative burden for economic operators:

- The option to use recognized “voluntary schemes” or “bilateral and multilateral agreements” to show compliance with some or all of the sustainability criteria; and
- The option to use “default values” laid down in the Directive to show compliance with the sustainability criterion on greenhouse gas (GHG) emissions savings.

Abengoa Bioenergy has chosen to set out and implement a voluntary scheme and this is known as “RED Bioenergy Sustainability Assurance” scheme.

This scheme (hereinafter referred to as “RBSA” scheme) is designed as a mechanism for companies involved in the 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. The method for the compliance verification with the aforementioned sustainability criteria is the Mass Balance system, as stipulated in the RED.

The scheme itself and the management of the related documentation and communications include necessary provisions for the achievement of an appropriate level of independent auditing of the information provided.

In order to comply with all the above mentioned, the RBSA scheme comprises the following main documents:

- General Scheme, reference RBSA\_001.
- Mass Balance System Requirements, reference RBSA\_002.
- Greenhouse Gas (GHG) Emission Methodology, reference RBSA\_003, and Annexes I, II and III.
- Sustainable Maps Methodology, reference RBSA\_004.
- Audit Protocol for Certification Bodies, reference RBSA\_005.

## 2 Definitions

- **Abengoa Bioenergy Sustainability Committee** is the periodical meeting held by the Abengoa Bioenergy leadership where sustainability decisions are taken.
- **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.
- **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.
- **Auditing companies** mean those auditing agencies that are able to conduct verification audits to check the adjustment of IT systems and procedures to the requirements of this scheme (see section 9 for accreditation requirements, intended mainly on ISAE 3000).
- **Batch of biomass / biofuel:** set of sub - batch( / es) of biomass / biofuel.
- **Bioenergy** includes both biofuels and bioliquids.
- **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).
- **Biofuel supply chain** entails those agents involved in a biofuel supply process to a Biofuel final consumer.
- **Biofuels** are defined as liquid or gaseous fuel for transport produced from biomass.
- **Bioliquid** means liquid fuel for energy purposes other than transport, including electricity and heating and cooling produced from biomass.
- **Biomass** is defined as the biodegradable fraction of products, waste and residues of biological origin from agricultural (including plant and animal substances), forestry and related industries including aquaculture, as well as the biodegradable fraction of industrial and municipal waste.
- **Biomass supply chain** entails those agents involved in a biomass procurement process to a Biofuel conversion unit.
- **Certification** refers to the confirmation of certain requirements of an organization. The confirmation of complying with the requirements is provided through external assessment by an accredited certification body.
- **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 this document and RBSA\_005).

- **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 agents 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 on 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.
- **IT system** is a set of computer applications or related software developed in order to facilitate and systematize relevant parts of this scheme; mainly for the practical GHG calculations and the development of sustainable maps.
- **Land under agricultural use** is those croplands where the stem of the crop is usually annually harvested. Fallow areas are also included.
- **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 geographic denomination that stands for the cultivation and harvesting zone of the biomass to be further processed into biofuel.
- **Perennial crop** is considered to be multi - annual crops whose stem is usually not annually harvested, such as short rotation coppice or palm oil.
- **RED Go area** is a region that complies with the sustainability criteria for biodiversity and carbon stock preservation described in Article 17.3 to 17.5 of the RED through some of the evidence developed in the framework of this scheme (sustainable maps , official statements among others).
- **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 this section.
- **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 logistics process.
- **RBSA sustainable area** is defined as agricultural land 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 section 4.3.1 to section 4.3.4.
- **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 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” in compliance with the requirements described in this scheme for involved suppliers as defined in other parts of this reference.
- **Sub - batch of biomass / biofuel** consignment of biomass / biofuel with the same sustainability attributes.
- **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 operators for which 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 General**

#### **3.1 Approval of this RBSA scheme**

##### **3.1.1 Registration number**

[To be completed after approval].

##### **3.1.2 Date of approval by EC / Date of expiry**

[To be completed after approval].

##### **3.1.3 Scope**

The scope of this scheme is the production of any individual type of biofuels - as defined - from the Agricultural production unit, through all intermediate processes and to the point of conversion of the biomass into commercial sustainable biofuel in biofuel conversion units.

The logistics / retailing process until the final point of dispatch in which the energy application is accounted to the purposes referred to Article 17 .1 of the RED can be also included (depending on the decision of the relevant agents).

The production of biofuel from pre - processed biomass is also included within the scope of this scheme when supplied by Final EC recognized biomass supplier (and therefore with external guarantees).

##### **3.1.4 Countries or states**

This RBSA scheme is applicable on a global scale.

#### **3.2 Approval of biofuel complying with RED requirements**

Only biofuels that fulfill all criteria included in this scheme will be considered to be a sustainable biofuel under the RBSA scheme.

The fulfillment of all requirements established in this set of documents qualifies a batch of biofuel as sustainable as regards RED sustainability criteria, due to an EC decision taken on [To be completed after approval].

Therefore, biofuel produced under this scheme shall be eligible for the purposes referred to in Article 17.1 of RED.

Only in the event of using waste / residues for producing biofuels, other than agricultural, aquaculture, fisheries and forestry residues, the requirements to be complied with are solely those related to GHG thresholds (according to Article 17.1 of RED).

Annex VIII of this document includes a short list of feedstock for which only compliance with GHG thresholds is permitted. Any modification to this list shall be subject to section 11.2 Revision and maintenance of this RBSA scheme.

#### **3.3 Greenhouse Gas emission thresholds**

All batches of biofuel under this scheme will have a GHG emission obtained according to Annex V of the RED and EC communications (reference 2010 / C 160 / 01, and reference 2010 / C 160 / 02) in this matter.

When biofuel batches are to be dispatched in the point where the energy application is accounted to the purposes referred to Article 17.1 of the RED, the GHG saving issued according to this RBSA scheme will have to comply with thresholds established in Article 17.2 of the RED.

This GHG saving shall be at least 35%. With effect from January 1, 2017, the GHG emission saving shall be at least 50%. And from January 1, 2018, GHG saving shall be at least 60% for biofuels produced in facilities where production started on or after January 1, 2017.

The only exception permitted is for those batches of biofuel with a production pathway including facilities that were in operation on January 23, 2008 (grandfathering clause), for which the 35 % saving threshold is only applicable from April 1, 2013.

No RBSA claim shall be made by any facility after this date without meeting the applicable GHG threshold.

### **3.4 Management responsibilities**

Management of this scheme is under the overall responsibility of Abengoa Bioenergy who will delegate responsibility to Abengoa Bioenergy's own personnel or to specialist third party companies who will undertake all or parts of the following:

- To recognize and control certification bodies in the RBSA scheme and maintain the list of approved certification bodies in accordance with section 9 below.
- To ensure regular updates and changes in accordance with 11.2 below.
- To ensure appropriate operational management of the RBSA database and related communication in accordance with section 4.4 below.
- To generate and maintain the verified IT systems and associated procedures envisaged in this scheme for the GHG calculation, in accordance with section 7 below.
- To generate and maintain the verified IT systems and associated procedures envisaged in this scheme for the sustainable maps methodology, in accordance with section 8 below.
- To ensure proper recognition of EC recognized economic suppliers.
- To approve modifications / new models for the RBSA claims forms (RBSA self - declaration, attestation and declaration) according to section 11.2.
- To ensure correct and proper communication with economic operators, governmental agencies or managers of comparable schemes (specifically on the issuance of proof / evidence with comparable scope).
- To provide suitable information in the event of external request by an accredited EC Agency or National legal authorities on the proper management of the scheme and related systems. In particular, an annual report for summarizing all the activities performed for the management of this RBSA scheme as above described will be prepared and externally validated (according to section 9.1).

Legal provisions on confidentiality matters will be observed when necessary.

## 4 The RBSA supply chain

The RBSA scheme presents three main areas within the chain: the Biomass supply chain, the biofuel processing in Biofuel conversion unit and the Biofuel supply chain. The combination of these three areas makes it possible to cover the entire biofuel pathway, from biomass cultivation to biofuel consumption.

The RBSA scheme provides a set of requirements and IT systems to guarantee compliance with RED criteria, including sustainability of the biomass production, traceability from biofuel to the biomass and GHG emissions threshold fulfillment, with independent auditing guarantees provided in all cases.

All economic operators within each area must be externally verified according to the rules described, prior to taking part in operations under the RBSA scheme.

### 4.1 Agents within the RBSA chain

This diagram illustrates how the RBSA products are managed according to the RBSA scheme.

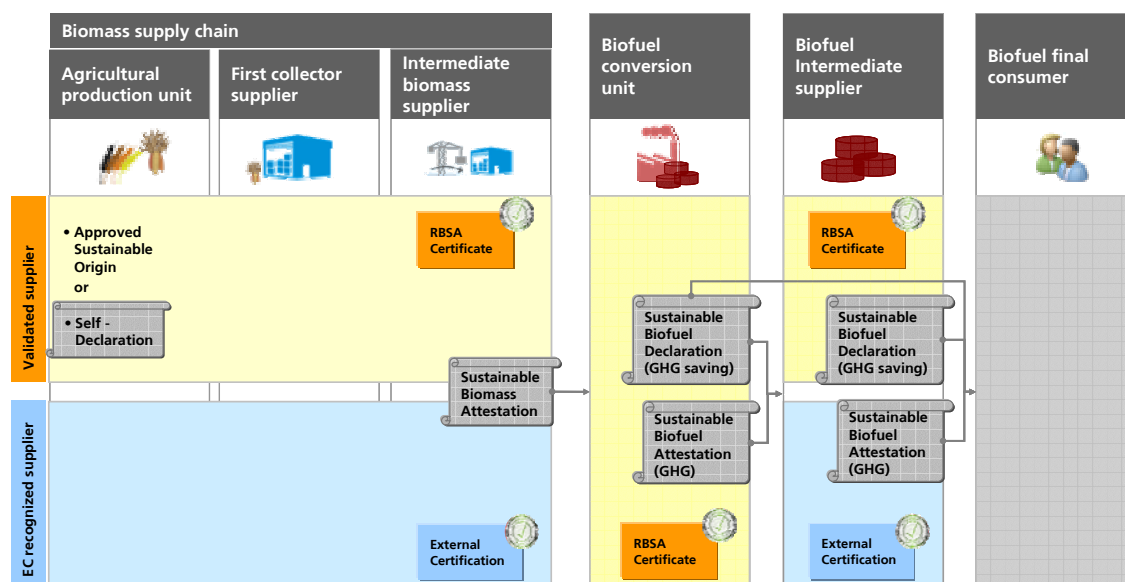


Figure 1. The RBSA supply chain in practice

#### 4.1.1 Biomass supply chain

The following economic operators can be found within the Biomass supply chain: Agricultural production units, First collector suppliers and Intermediate biomass suppliers, describing specific requirements for each of them in this scheme.

All economic operators within the Biomass supply chain must operate under a validated biomass supplier certificate to take part in operations under RBSA scheme. The permitted scopes for the RBSA certificates of economic operators in the biomass supply chain are Intermediate biomass supplier and/or First collector suppliers that also cover the operations of the Agricultural production units.

General description of these economic operators is as follows:

**Agricultural production units.** These suppliers have to operate within an RBSA sustainable area, assuring they are complying with RED provisions regarding sustainability for biomass production.

They shall have a Mass Balance system in place in order to demonstrate that the Agricultural production unit does not sell more sustainable biomass than that produced from RBSA sustainable areas.

**First collector suppliers.** Under the RBSA scheme, First collector suppliers are allowed to gather biomass from both types of Agricultural production units envisaged in this RBSA scheme:

- Located in an RBSA sustainable origin.
- Sustainable through self - declaration.

They have to apply a Mass Balance system and provide the origin in their supplies as input data for the later GHG calculation.

They are allowed to group their Agricultural production units if relevant criteria are met to reduce sample size in verification audits - in any case, all Agricultural production units shall be subject to a verification audit.

**Intermediate biomass supplier.** These suppliers act by managing physically or commercially operations to transfer the biomass along the Biomass supply chain accordance with a Mass Balance system.

All previously defined economic operators shall operate under validated conditions or under the validation of other operators.

**Validated biomass supplier.** In a RBSA biomass supply chain, the entire chain shall be qualified for complying with the rules of this scheme, comprising one or several validated biomass suppliers for the entire operation. In this way, economic operators included in the procurement process to a Biofuel conversion unit can act as validated biomass suppliers (being declared in the RBSA certificate the permitted installations / premises<sup>1</sup>) or as an Involved supplier of a validated biomass supplier (in the terms described in the framework of this RBSA scheme).

If they are validated biomass suppliers, validation would allow them to act just covering their declared installations / premises or the installations / premises of other economic operators for whom they have a certain relationship (in the terms described in this RBSA scheme).

The approved scope of a validated biomass supplier can entail operations as First collector supplier (that also comprises the verification of their Agricultural production units), or Intermediate biomass supplier - both scopes are allowed if presented in the qualifying operation through Involved suppliers.

Each validated biomass supplier must provide a Sustainable biomass attestation to the next validated biomass supplier in the biomass supply chain, to state that the sustainability characteristics of the sub - batches of biomass they are supplying have met RBSA requirements. In addition, economic operators are obliged to

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<sup>1</sup> 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.

transfer sustainability attributes as included in the Mass Balance provision of information requirements.

Finally, biomass from an EC recognized biomass supplier is permitted at whatever point of the supply chain, as this biomass is deemed to comply with RED requirements through external documentation or certificates.

When providing directly to a validated biofuel conversion unit, GHG emissions could be included (or suitable origin to calculate them through the IT systems envisaged by this scheme, see section 7.2). If providing at any intermediate point of the supply chain, harvesting origin (at least NUT 3 level definition or equivalent) shall be needed, in order to later calculate GHG emissions.

The process to be undertaken by those economic operators involved in the Biomass supply chain to become RBSA validated is described in reference RBSA\_005 of this scheme, Audit Protocol for Certification Bodies.

#### 4.1.2 Biofuel conversion unit

A Biofuel conversion unit will receive a Sustainable biomass attestation from the last validated biomass supplier within the Biomass supply chain or from a Final EC recognized biomass supplier.

With this attestation and following the requirements of this scheme, the Biofuel conversion unit will generate a Sustainable biofuel attestation / declaration, including the sustainability characteristics of the used biomass and the GHG emissions from the cultivation, processing and logistics according to reference RBSA\_003 of this RBSA scheme (the use of verified IT systems for calculating three main steps (cultivation, processing and logistics) is specifically envisaged).

**All Biofuel conversion units operating under the RBSA scheme must be validated** in accordance with the validation requirements, prior to issuing any RBSA claim. The process to be undertaken by those Biofuel conversion units is described in reference RBSA\_005 of this scheme, Audit Protocol for Certification Bodies.

#### 4.1.3 Biofuel supply chain

The Biofuel supply chain is formed by only one type of economic operator, the Intermediate biofuel supplier that acts by physically or commercially managing operations to transfer the biofuel along the Biofuel supply chain accordance with a Mass Balance system.

All Intermediate biofuel suppliers must operate under a validated biofuel supplier certificate to take part in retailing operations under RBSA scheme.

Therefore, the only permitted scope for the RBSA certificates of economic operators in the biofuel supply chain is Intermediate biofuel supplier.

**Validated biofuel supplier.** In a RBSA biofuel supply chain, the entire chain shall be qualified for complying with the rules of this scheme, comprising one or several validated biofuel suppliers for the entire operation. In this way, economic operators included in the biofuel supply process to a final consumer can act as validated biofuel supplier (being declared in the RBSA certificate the permitted installations / premises) or as an Involved supplier of a validated biofuel supplier (in the terms described in the framework of this RBSA scheme).

If they are a validated biofuel suppliers, validation would allow them to act just covering their declared installations / premises or the installations/ premises of other economic operators with whom they have a certain relationship (in the terms described in this RBSA scheme).

Each validated biofuel supplier must provide a Sustainable biofuel attestation or declaration to the next step in the supply chain (another Intermediate biofuel supplier or the Biofuel final consumer, respectively) to state that the sustainability characteristics of the sub - batches of biofuel they are supplying have met RBSA requirements. In addition, economic operators are obliged to transfer sustainability attributes included in the Mass Balance information requirements.

Finally, biofuel from an EC recognized biofuel supplier is permitted at whatever point of the biofuel supply chain, as this biofuel is deemed to comply with RED requirements through external documentation or certificates.

EC recognized biofuel suppliers are automatically permitted in the scheme if they are operating under the verified rules of other EC recognized system, being authorized to carry out the same RBSA sustainable claims as a validated biofuel supplier through the RBSA requirements.

The process to be undertaken by those economic operators involved in the Biofuel supply chain to become RBSA validated is described in reference RBSA\_005 of this scheme, Audit Protocol for Certification Bodies.

## **4.2 Validation process in the RBSA scheme**

Only validated suppliers can make sustainable claims under the scheme, being designated and awarded a RBSA certificate. To be awarded this certificate, validated suppliers (biomass or biofuel) and Biofuel conversion units (all) will be audited by RBSA scheme approved certification bodies for verification of compliance with the relevant sections of this document, before they can issue any valid claim on this scheme. EC recognized biomass / biofuel suppliers operating under another EC recognized voluntary scheme or agreements are also permitted.

Accordingly, a qualifying audit is described for all economic operators that would opt to become validated suppliers, whereby they demonstrate their capabilities regarding complying with RBSA requirements.

Validated suppliers (biomass or biofuel) shall have to apply for validation covering a number of installations owned by them, or installations / premises of other economic operators with whom they have a certain relationship for the management. All these declared installations shall have to be previously qualified prior to operating in the RBSA scheme, permitting only grouping rules (for First collector and for Intermediate biomass / biofuel) suppliers when specific requirements are accomplished.

Validated suppliers can also operate with Involved suppliers, in order to preserve confidentiality of their supply chain.

Involved suppliers are those economic operators that shall have to meet RBSA validation requirements (specifying a previous qualifying audit), but instead of being awarded an RBSA certificate, they shall receive an RBSA verification of conformity, that shall be presented to their validated supplier.

In this way, the scheme describes the operating requirements for all types of economic operators (for Biomass and Biofuel supply chain, and Biofuel conversion unit), and the validation requirements for validated suppliers – additional requirements when opting for having Involved supplier are prescribed, especially for the managing of valid RBSA verification of conformity that shall be externally verified.

Once validated suppliers pass the qualifying operation, they are allowed to issue RBSA claims (Sustainable biomass attestations, and Sustainable biofuel attestations or declarations) covering their following operations (from their declared installations / premises or the installations / premises of their Involved suppliers) in a one - year period. After this time, validated suppliers are obliged to pass a surveillance process in a sample of all their operations from the previous year to check the accuracy of their operations. Surveillance process description is also provided in all cases.

Clear guidance for compliance – non - compliance throughout the verification process (for validated suppliers and their Involved suppliers) is also described in reference RBSA\_005 of this scheme, Audit Protocol for Certification Bodies.

### **4.3 Declarations and attestation: RBSA sustainable claims**

The RBSA scheme provides several forms for RBSA sustainable claims to be issued by the economic operators. Other models could be accepted according to section 11.2 of this reference.

#### **4.3.1 Agricultural production unit self-declaration**

This document is a declaration whereby the Agricultural producer states:

- That biomass dispatched has been produced in areas that fulfill RED requirements, and
- That the agricultural use (non - perennial) since January 2008 has been maintained.
- The scope of the area declared under RBSA scheme.

The model for this Agricultural production unit self - declaration is given in annex I<sup>2</sup>. This document shall remain valid unless any changes occur in the information stated or documented.

#### **4.3.2 Sustainable biomass attestation**

This attestation is issued to cover each and every sub - batch delivered under a contract by validated biomass suppliers to another validated supplier or to a Biofuel conversion unit. Final EC recognized biomass suppliers are also requested to issue a Sustainable biomass attestation to state the sustainable attributes of the sub – batch (es) delivered to a Biofuel conversion unit.

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<sup>2</sup> The wording of the self-declaration will enhance their acceptance by Agricultural producers, making use of existing agricultural figures and regulation (mainly CAP for land use change in EU 27). But in all the cases, RED requirements shall be verified.



At minimum, a Sustainable biomass attestation shall include:

- Issuing date, and unique reference number for the Sustainable biomass attestation.
- Name and address of the receiving validated supplier or Biofuel conversion unit.
- Name and address of the validated supplier (or Final EC recognized supplier).
- Reference for the RBSA certificate under this scheme for the validated supplier (or equivalent reference for EC recognized biomass supplier).
- Quantity and description of biomass.
- GHG data, in terms of GHG emissions (g CO<sub>2eq</sub>/ MJ) or origin as input for calculation.<sup>3</sup>
- Contractual agreement reference for the operation.

When supplying to a Biofuel conversion unit, this attestation may cover the biomass until the point of dispatch, either at the facility gate or at storage installation of a biomass supplier close to a Biofuel conversion unit.<sup>4</sup>

The model for this Sustainable biomass attestation is given in annex II.

### 4.3.3 Sustainable biofuel attestation

This attestation is issued for each and every batch delivered to claim the RBSA validity of the dispatch:

- By a validated biofuel conversion unit to an Intermediate biofuel supplier (validated or not), or
- By a validated Intermediate biofuel supplier<sup>5</sup> to another Intermediate biofuel supplier (validated or not).

The Issuing agent (validated Biofuel conversion unit or supplier) shall know from the relevant customer that they have to issue an attestation (due to not being a Biofuel final consumer).

The Sustainable biofuel attestation shall, at least, include:

- Issuing date, and unique reference number.
- Name and address of the receiving Intermediate biofuel supplier.
- Name and address of the validated biofuel conversion unit or the validated intermediate biofuel supplier.
- Reference for the RBSA certificate valid under this scheme for the validated biofuel conversion unit, or validated Intermediate biofuel supplier in the scheme.

<sup>3</sup> Validated biomass supplier are allowed to provide GHG figures up to the point of dispatch instead of origin, by using a default value permitted in RED or GHG values calculated according to RBSA requirements.

<sup>4</sup> The GHG transport calculation could be properly included according to reference RBSA\_003.

<sup>5</sup> EC recognized biofuel suppliers permitted in the program can also issue this claim.



- Sustainable biofuel data: energy content (MJ), type of biomass, origin of biofuel (country level), and GHG information (according to reference RBSA\_003). The GHG information shall include,
  - GHG emissions ( $\text{g CO}_{2\text{eq}} / \text{MJ}_{\text{biofuel}}$ ), and
  - Admitted distribution distance for the fulfillment of RED GHG saving thresholds.<sup>6</sup>
- Reference to contractual agreement reference for the operation.

The model for this Sustainable biofuel attestation is given in annex III.

#### 4.3.4 Sustainable biofuel declaration

This declaration is a statement on RBSA compliance of a biofuel batch that is dispatched to a Biofuel final consumer and includes all GHG calculations applicable to the point at which the energy consumption is accounted for in accordance with Article 17.1 of the RED (typically, in the excise duty point).

This declaration can be issued by the following suppliers:

- By a validated biofuel conversion unit to Biofuel final consumer.
- By a validated intermediate biofuel supplier supplying to a Biofuel final consumer.

The issuing agent (validated biofuel conversion unit or validated intermediate biofuel supplier) shall know from relevant consumer that they have to issue a declaration (due to being a Biofuel final consumer).

The Sustainable biofuel declaration may only be issued when GHG savings are in accordance with Article 17.2 of the RED, and section 3.3 of this scheme.

A Sustainable biofuel declaration shall, at least, include:

- Issue date, and unique reference number.
- Name and address of the validated Intermediate biofuel supplier<sup>7</sup> or the validated biofuel conversion unit.
- Name and address of the receiving Biofuel final consumer.
- Reference for the RBSA certificate valid under this scheme for the validated Biofuel conversion unit or validated Intermediate biofuel supplier.
- Sustainable biofuel data: energy content (MJ), type of biomass, origin of biofuel (country level), and GHG information (according to reference RBSA\_003). The GHG information shall include:
  - GHG savings (%)<sup>8</sup>.
- Contractual agreement reference for the operation.

The model for this Sustainable biofuel declaration is given in annex IV.

<sup>6</sup> Reference to grandfathering clause for each sub - batch could be included (if is the case).

<sup>7</sup> EC recognized biofuel suppliers permitted in the program can also issue this claim.

<sup>8</sup> Reference to grandfathering clause for each sub-batch could be included (if is the case).

#### **4.4 RBSA database**

The management activities of the RBSA database are under the overall responsibility of Abengoa Bioenergy which will delegate responsibility to Abengoa Bioenergy's own personnel or to third party specialist companies who will undertake all or parts of the following provisions.

This RBSA database aims to hold all RBSA certificates, for all the agents validated under the scheme (and their validated scope), and therefore can be used for checking the validity of the claims made at any time.<sup>9</sup> Specifically to mention that RBSA verification of conformity shall not be registered in RBSA database.

This database will only include and keep sustainability information within the framework of this scheme, expressly excluding to request or manage any commercial information between agents qualified or not under the scheme, or the final recipients of the batches. In this way, only one type of document will be registered:

- RBSA certificates, to monitor certificate validity, comprising:
  - Administrative data to identify relevant economic operators.
  - Unique codes and reference for each document.
  - Scope of the verification (awarded to the corresponding VAT number of the validated operator) and time of expiry. It specifically includes the scope of operations permitted (First collector supplier and / or Intermediate biomass supplying), Biofuel conversion unit and Intermediate biofuel supplier.

The management of the RBSA database shall include the following activities:

- To enter the RBSA certificate in the database for:
  - Validated biomass supplier.
  - Validated biofuel conversion unit.
  - Validated biofuel supplier.
  - EC recognized biofuel supplier.
- To issue RBSA certificates to those Intermediate biofuel suppliers willing to adhere to the program, when providing sufficient evidence on compliance with comparable programs endorsed by the EC.

The following stipulations must be complied with to properly manage the database:

- RBSA certificates for operators under the scheme shall be registered in a timely and efficient manner, including their approved scope.
- When renewed or rejected after surveillance audits from certification bodies, information in the database shall be registered in a timely and efficient manner.

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<sup>9</sup> Specific claims (volumes) could be determined in the annual surveillance audit for each operator under the scheme, especially for Mass Balance.

- Proper communication to relevant operators shall be observed (as described in section 11).
- Conduct periodical reviews of the RBSA database management to ensure ongoing accuracy including:
  - System status: accuracy, IT solutions adjustment, registers maintenance, skills and training of management staff, among others.
  - Proposal of actions needed for continuous improvement, including timelines and resources.
  - Follow - up of matters from the previous period.

Proper management of this database shall be reviewed within the annual surveillance audit of the RBSA scheme by an auditing company according to section 9.1. A summary of this report shall be available to those Authorities that so request.

## **5 Description of agents in the supply chain and their sustainability requirements**

### **5.1 General requirements for agents in the supply chain**

The following requirements shall be complied with by the agents covered in Biomass supply chain, Biofuel conversion unit and Biofuel supply chain:

- To be subject to the fulfilment of the applicable requirements detailed in the RBSA scheme. A responsible person shall be appointed in order to ensure the above mentioned.
- To retain and provide suitable information that shall be kept for a minimum of five (5) years.
- To provide access to all facilities when necessary, under the scope of the RBSA scheme, for certification bodies.
- All economic operators who want to be validated under the scheme will have to fulfill the requirements of validation as described in section 5.2.5.

### **5.2 Data management requirements for economic operators in the RBSA scheme**

All economic operators involved in biofuel production, from and including the First collector supplier<sup>10</sup> in accordance with this scheme, will have operational systems, procedures and / or instructions that shall be produced following general principles of relevance, completeness, consistency, transparency and accuracy.

The system, procedures and / or instructions shall contain the following:

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<sup>10</sup> Agricultural production units are excluded from this responsibility, as they are the starting point of the supply chain and their RED sustainable quality can be achieved through adapted requirements allowing a reduction in the burden, as RED expressly states (see section 5 of RBSA\_002).

## 5.2.1 General

- Overview of the general scope and facilities included.
- Description of the operations to be managed under the scope declared under the RBSA scheme.
- Periodical review of system accuracy and requirements in accordance with the system's goals.

### 5.2.1.1 Commitment

To comply with this RBSA scheme.

### 5.2.1.2 Responsibilities

- Commitment to provide any information, data or records requested for audit purposes.
- Details of all responsible personnel involved in management operations.

### 5.2.1.3 Documentation and records

Maintenance of documentation and records to demonstrate compliance with this scheme which shall be kept for a minimum of five (5) years.

## 5.2.2 Economic operators under the RBSA scheme - Biomass supply chain

As previously mentioned, economic operators shall have to meet the general requirements included in the RBSA scheme references when applicable, and in particular with the following prescriptions.

### 5.2.2.1 Agricultural production unit

This is an Agricultural production unit that supplies RBSA sustainable biomass to a First collector supplier. There are two types of Agricultural production unit under this scheme.

#### 5.2.2.1.1 Unit located in RBSA sustainable origin

Agricultural production unit located in the RBSA sustainable origin list. In this way, compliance with RED requirements (Article 17.3 to Article 17.5) is demonstrated through the methodology established in RBSA\_004 (including the maintenance of agricultural production since January 2008).

This Agricultural production unit could be included in a compliance audit of the First collector supplier that they supply.

Operating requirements:

- Apply the Mass Balance system requirements, reference RBSA\_002, which includes a declaration of RBSA sustainable area, accountability of quantities and provision of sustainability information, among others.

#### 5.2.2.1.2 Unit sourcing through sustainability self - declaration

Agricultural production unit stating compliance with the RBSA scheme requirements (in particular with the RED criteria - Articles 17.3 to 17.5) through an Agricultural production unit self - declaration.

This Agricultural production unit could be included in a compliance audit of the First collector supplier that they supply.

Operating requirements:

- The Agricultural production units shall issue an Agricultural production unit self - declaration to claim compliance with requirements of this RBSA scheme.
- Apply the Mass Balance system requirements, reference RBSA\_002, which includes a declaration of RBSA sustainable area, accountability of quantities and provision of sustainability information, among others.

### 5.2.2.2 First collector supplier

An Organization that gathers biomass from Agricultural production units and undertakes to transfer biomass from RBSA sustainable areas to their downstream suppliers, following this scheme's provisions.

First collector suppliers could be subject to a compliance audit to check the accuracy of systems, procedures and / or instructions under the requirements of this scheme in the qualifying / surveillance process of a validated supplier, and are responsible for the claims on sustainable origin or Agricultural production unit self - declarations from their upstream Agricultural production units.

The First collector supplier is also allowed to become a validated biomass supplier, passing the validation process described in section 6.4.1 of RBSA\_005 reference Audit Protocol for Certification Bodies, including verification of the Agricultural production units they are supplied from. This validation sets out for them the responsibility on the RBSA claims made by them.

A First collector supplier must comply with the following operating requirements:

- Collect a list of all Agricultural production units and have them classified.

The First collector shall have to constitute a suppliers list for both Agricultural production units under RBSA self - declaration and / or included in the RBSA sustainable origin list.

This list shall have two types of elements:

- Individual members (not grouped), and / or
- Group / s of Agricultural production units.

Groups could be formed by Agricultural production units themselves, or by the First collector, according to section 6.4.2.1 of reference RBSA\_005 Audit Protocol for Certification Bodies, which is based on the prescriptions settled in EC communication (reference 2010 / C 160 / 01).

Additions / cancellations of Agricultural production units shall be properly registered by the First collector. The review of operations performed by the Agricultural production units that may not be under the RBSA scheme at the time of a surveillance audit shall be requested. Additions could have the same treatment regarding groups as the other Agricultural productions units.

- Apply the Mass Balance system requirements of this scheme according to reference RBSA\_002 to the biomass received from Agricultural production units. Specifically for the provision of sustainability information, the First collector supplier is responsible for issuing the origin of harvesting at NUT 3 / GAUL 2 in

the commercial information – to enable the later use of IT systems envisaged in this scheme.

All Agricultural production units to this First collector supplier shall remain confidential to the First collector supplier and do not have to be disclosed to Abengoa Bioenergy (except in the case of the invalidation of economic operators after a surveillance audit).

### 5.2.2.3 Intermediate biomass supplier

This is an organization that undertakes to transfer biomass from a RBSA sustainable area to their downstream suppliers under this scheme's provisions.

An Intermediate biomass supplier (physical) must comply with the following operating requirements:

- Apply the Mass Balance system requirements of this scheme according to reference RBSA\_002, to the biomass received from a First collector supplier, or from other Intermediate biomass supplier.

An Intermediate biomass supplier could be subject to a compliance audit to check the accuracy of systems, procedures and / or instructions under the premises of this scheme in the qualifying/surveillance process of a validated supplier. An Intermediate supplier is also allowed to become a validated biomass supplier, passing the validation process described in section 6.4.3 of RBSA\_005 reference Audit Protocol for Certification Bodies. This validation sets out for them the responsibility on the RBSA claims made by them.

All Agricultural production units, First collector suppliers and other upstream Intermediate suppliers that supply this Intermediate supplier shall remain confidential and do not have to be disclosed to Abengoa Bioenergy.

### 5.2.3 Economic operators under the RBSA scheme - Biofuel conversion unit

These are the facilities (and related installations) where the conversion of the biomass into biofuel takes place.

Only those facilities that are awarded a RBSA certificate on this scheme by an approved certification body can issue Sustainable biofuel attestations and / or Sustainable biofuel declarations valid within the framework of this scheme.

A Biofuel conversion unit must comply with the following operating requirements:

- Collect and use the data on the Sustainable biomass attestations provided by validated biomass suppliers or Final EC recognized biomass suppliers, to determine GHG emissions.

The GHG calculation for biomass extraction and cultivation, processing and logistics emissions will be performed according to section 7.2 and reference RBSA\_003 of this scheme.

In particular, verified IT systems and associated procedures will be used for this (see section 7.3.1).

- Allocate sustainable biomass information and GHG emissions calculations undertaken as above to the corresponding biofuel sub - batches produced according to a Mass Balance system, reference RBSA\_002 (taking into account

the conversion process). Specifically, the proper management of the procedure / s for the correct usage of the verified IT systems, and the inclusion of the GHG figure, according to section 7.3.2.

Certification bodies shall determine if the grandfathering clause can be properly applied.

- To keep guarantees through external verification report that:
  - The IT system used is in accordance with GHG references of this scheme (RBSA\_003).
  - Suitable input data for calculations has been used.

## **5.2.4 Economic operators under the RBSA scheme – Biofuel supply chain**

### **5.2.4.1 Intermediate biofuel supplier**

This is an organization that undertakes to transfer biofuel from RBSA sustainable sources to their downstream suppliers under this scheme's provisions.

An Intermediate biofuel supplier (physical) must comply with the following operating requirements:

- Mass Balance system according to reference RBSA\_002, specifically the proper inclusion of GHG figures within the traceability information.
- GHG calculations (for logistics only): specifically, the proper management of the procedure(s) for the correct usage of the verified IT systems, and the inclusion of the GHG figure, according to section 7.3.2.
- To keep guarantees through external verification report that:
  - The IT system used is in accordance with GHG references of this scheme (RBSA\_003).
  - Suitable input data for calculations has been used.

### **5.2.5 Requirement for validated supplier**

This is an economic operator who undertakes to comply with this RBSA scheme following the qualifying process described in the relevant reference of this scheme.

Only those validated suppliers that have completed a successful qualifying compliance audit and who have been designated and awarded a RBSA certificate (for a specific scope) by an approved certification body can issue RBSA claims, valid within the framework of this scheme, as they have proven their capability to accomplish the RBSA scheme.

A validated supplier must comply with the following requirements:

- To be qualified through a qualifying audit.
- To maintain qualification through surveillance audit.

Once qualified, a validated supplier is responsible for the dispatch of biomass / biofuel that will be deemed to comply with this scheme. For the dispatch of RBSA biomass / biofuel, validated suppliers are allowed to supply:

- From installation / premises included in their RBSA certificate, comprising their own installations / premises and/or those installations / premises of an economic



operator they have a relationship for the management, in the terms described below in this scheme, and/or

- From the installations / premises of their Involved suppliers, in the terms described in this scheme.

For the **qualifying audit**, validated supplier shall present those installations / premises operating within their selected scope that they want to include in their RBSA certificate.

All declared installations / premises shall be audited in the qualifying audit prior to participating in the scheme. Grouping installations for auditing purposes is only allowed when following requirements are accomplished – **group requirements**:

- There is an adequate management relationship<sup>11</sup> among validated suppliers and the economic operators managing the installations / premises to be grouped, and
- There is a common management system in place, integrating the necessary aspects for accomplishing with RBSA requirements for the installations / premises to be grouped. This management system comprises, at least of:
  - Management system responsible appointment: A responsible for controlling the management system (with proper skills and representation) shall be in charge of the items bellow.
  - Documentary management system, including:
    - ✓ Identification of RBSA applicable requirements – updates.
    - ✓ Procedures / Instructions for communication flows.
    - ✓ Procedures / Instructions for internal inspection.
    - ✓ Procedures / Instructions for decision on members

All the responsible for the management of the grouped installations / premises shall have access to these documents and related information. Appropriate records shall be obligatory.
  - Control: internal audits on the accomplishment of the RBSA scheme shall be obligatory.
  - Continuous improvement: designated responsible shall develop improvement plans, as a result of internal audits, for improving:
    - ✓ Management system, and
    - ✓ Operation of Involved suppliers.

This grouping option is not allowed for Agricultural production units (that have their particular grouping rules).

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<sup>11</sup> Management relationship is considered adequate when validated supplier is parent/daughter/sister company of the economic operators that manage the operations of the installations/premises included in the group. It is also included those cases in which Validated supplier has a legal relationship for the management of the activities of the premises of the economic operators to be included in the group.



Qualifying process is described in section 6.2 of reference RBSA\_005, Audit Protocol for Certification Bodies.

For **surveillance audit**, validated supplier shall present the auditor with the list of operations carried out in the previous year.

Surveillance process is described in section 6.3 of reference RBSA\_005, Audit Protocol for Certification Bodies.

#### **5.2.5.1 Additional requirements for validated suppliers when supplying from Involved supplier**

In addition to the installations / premises declared in their RBSA certificate, validated (biomass / biofuel) suppliers can also supply from the installations / premises of those Involved suppliers that accomplish the requirements established for them (section 5.2.6).

This option has been included to allow validated suppliers to maintain confidentially their suppliers if they want to, but the accomplishment of the RBSA requirements is the same for Involved suppliers.

In order for this to be possible, additional requirements have been included for validated supplier so they can manage the RBSA verification of conformity.

This management of information shall be included within the audits from certification bodies ensuring independent guarantees of control but without being necessary that validated suppliers disclose this information to third parties.

Additional requirements for validated suppliers when having Involved suppliers are:

- To supply RBSA products from Involved suppliers, only if they have an RBSA verification of conformity in force. A validated supplier is allowed to have Involved suppliers with the scopes of First collector supplier and Intermediate biomass supplier, as far as these Involved suppliers accomplish the prescribed requirements separately.
- Management of information from Involved suppliers, comprising:
  - To maintain and update the list of their Involved suppliers.
  - To record all the RBSA verification of conformity documents of their Involved suppliers (including scope, expiry – renewal date, and issuing certification body).

Auditor shall check both points during the qualifying and surveillance process for ensuring a proper management of this list and information.

- Validated supplier cannot supply from a new Involved supplier without registering them in the list of Involved suppliers and recording their RBSA verification of conformity.

This shall be confirmed by a certification body.

#### **5.2.6 Requirements for Involved supplier, when supplying for validated supplier**

This scheme gives validated suppliers the option of granting their suppliers the consideration of Involved suppliers, in order to keep them confidential to third

parties. Involved suppliers shall have to accomplish the RBSA requirements for validated suppliers (section 5.2.5).

In particular a previous qualifying audit to operate under the program is obligatory, but additional requirements are described for them in this section to establish the scope of their activities in the framework of the RBSA scheme.

Requirements for Involved suppliers are:

- Involved supplier shall have to pass a qualifying audit with the same conditions as those described for validated supplier in section 6.2 of RBSA\_005 reference, being awarded with a RBSA verification of conformity.
- Involved supplier shall have to pass a surveillance audit with the same conditions as described for validated supplier in section 6.3 of RBSA\_005 reference.
- Involved supplier cannot have Involved suppliers.
- Involved suppliers cannot issue RBSA claims, as this is only permitted for their Validated suppliers.

### 5.3 EC recognized supplier

#### 5.3.1 EC recognized biomass supplier

This is a supplier that provides external evidence or certificates of compliance with an EC recognized scheme for a specific biomass dispatch. The biomass supplied from this EC recognized biomass supplier is automatically eligible as RBSA biomass in Mass Balance determinations, with the only restriction that this supplier is obliged to provide harvesting origin at NUT 3 or equivalent level.

If an EC recognized biomass supplier provides biomass to a Biofuel conversion unit, it becomes a Final EC recognized biomass supplier.

##### 5.3.1.1 Final EC recognized biomass supplier

This is a final supplier that provides external evidence or certificates of compliance with EC recognized scheme to issue proper RBSA claims. A Final EC recognized biomass supplier must consider the following prescriptions:

- Provide, together with the Sustainability biomass attestation, external guarantees or specific certificates of compliance awarded, in order to demonstrate that their deliveries to the relevant Biofuel conversion unit are in accordance with the RED, due to proper EC decision.
- Guarantees must cover:
  - Mass Balance requirements according to RED until the point of dispatch.

When providing biomass from RBSA sustainable origin list, no additional guarantee other than Mass Balance is necessary, as biomass attestation will include the necessary information for calculating GHG emissions.

- For other cases, additional guarantees or certificates must be provided for the following:

- ✓ RED biodiversity and land use criteria (according to Article 17.3 and 17.5) and
- ✓ GHG emissions until the point of dispatch (according to RED) <sup>12</sup>

### **5.3.2 EC recognized biofuel supplier**

This is a final supplier that provides external evidence or certificates of compliance with an EC recognized scheme for a specific biofuel dispatch. The biofuel supplied from this EC recognized biofuel supplier is automatically eligible as RBSA biofuel.

If an EC recognized biofuel supplier is willing to operate under the RBSA scheme, in the event they have systems in force recognized by the EC for GHG calculation and Mass Balance management, it shall be automatically included in the RBSA program as the aforementioned system should be used for issuing proper RBSA claims.

The only requirement is to communicate any modification in their certificates (they shall be inscribed in the RBSA database) to the RBSA management responsible according to section 3.4 of this document.

## **6 Mass Balance**

The biofuel produced under this scheme will have implemented a traceability system based on the Mass Balance system requirements comprised in Article 18.1 of RED and the relevant EC guidelines on this matter, making it possible to trace back from a specific biofuel batch or batches to the corresponding Agricultural production unit declared under this RBSA scheme.

The Mass Balance system requirements are specifically described in reference RBSA\_002 of this scheme.

The only exceptions included for the use of this reference are those EC recognized suppliers as identified in other parts of this scheme.

## **7 Greenhouse Gas emissions determination**

The Biofuel conversion unit is responsible for the GHG calculations for the biomass extraction and cultivation, biofuel conversion processing and logistics until the Intermediate biofuel supplier and Biofuel final consumer (in terms of GHG saving).

The Intermediate biofuel supplier (that wants to join this program) is responsible for the GHG calculation for the logistics from the point of their reception of the biofuel until the point of dispatch to the Biofuel final consumer (in terms of saving), or until the point of dispatch to another Intermediate biofuel supplier (in terms of GHG emissions).

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<sup>12</sup> It is not necessary when it could be calculated using RBSA\_003 (origin of harvest per sub-batch at NUT 3 level or similar).

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## 7.1 GHG input data on Sustainable biomass attestation

Validated suppliers of biomass to another validated supplier or to a Biofuel conversion unit must complete a Sustainable biomass attestation form, which includes the basic data to undertake the GHG emissions calculation according to reference of this scheme RBSA\_003. These data are:

- Origin (see section 8.1).
- Type of biomass.
- Quantity.

The RBSA scheme has envisaged the use of harvest origin (at least NUT 3 level or equivalent GAUL) for calculating GHG emissions through IT systems.

However, RBSA scheme admits three exceptions for the provision of origin as input data for GHG calculations:

- Validated biomass suppliers are allowed to provide GHG figures up to the point of dispatch instead of origin, by using:
  - A default value permitted in RED, or
  - GHG values calculated according to RBSA requirements.

This has been included in order to increase compatibility with other Voluntary Schemes.

- If an EC recognized supplier under another Voluntary Scheme or agreement supplies at any point of the biomass supply chain, and the operator wants to make use of the RBSA scheme rules, it should be necessary to have information on the harvest origin at least at NUT 3 level.
- When biomass is provided by a Final EC recognized biomass supplier operating under another Voluntary Scheme or agreement is it allowed in this scheme to directly allocate the corresponding GHG value calculated according to said schemes, to all the sub - batches sourced (through Sustainable biomass attestation). External guarantees shall be provided for the procurement of this material.

## 7.2 Basics of GHG calculation

Biofuel conversion unit staff will use the information supplied to calculate the GHG emission of the biomass until the Biofuel conversion unit, in accordance with the document GHG Emission Methodology, reference RBSA\_003 of this scheme, and their Annexes.

In this way, for **GHG calculation associated to biomass extraction and cultivation stages**, the methodology included in RBSA\_003 allows for the use of averages calculated for smaller geographical areas than those used in the calculation of the default values, as an alternative to actual values.<sup>13</sup> Minimum area

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<sup>13</sup> This is particularly useful for biomass where no default value exists and for EU regions where the use of default values is not permitted for some types of biomass.

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definition allowed is equivalent to NUT 3 level (within EU 27), and equivalent geographic demarcation (outside EU 27). Therefore, the GHG calculation for this stage is aligned with the rules included in Annex V of RED and Article 19 and EC communication (reference 2010 / C 160 / 01 and reference 2010 / C 160 / 02).

To implement this methodology, an IT system and corresponding procedures shall be developed and maintained, allowing proper management and calculation of the GHG figures for this step. Rules for the proper maintenance of this IT system are also described in section 7 of reference RBSA\_003 and their Annexes.

For GHG calculation associated to land use change, this scheme does not allow any biomass that has been produced from land with change in IPCC category use since January 2008, according to the categories identified in the relevant EC guidelines for this purposes.

The use of default values included in RED is also permitted in this stage (according to section 4.1 of RBSA\_003).

For **GHG calculation associated to biofuel conversion processing stages**, the calculation will follow reference RBSA\_003 of this scheme, also based entirely on Annex V of RED and Article 19. The GHG calculation obtained for the processing will be added to the emission of the extraction and cultivation of the biomass, by the appointed Biofuel conversion unit operators.

The grandfathering clause included in Article 17.2 could be claimed when applicable for the biofuel pathway used<sup>14</sup>.

The use of default values included in RED is also permitted in this stage (according to section 4.1 of RBSA\_003).

To implement this methodology, an IT system and corresponding procedures shall be developed and maintained, making proper management and calculation of GHG emissions possible for this step. Rules for the proper maintenance of this IT system are also described in section 7 of RBSA\_003 and their Annexes.

**For GHG calculation associated to the transport in logistics**, the calculation will follow reference RBSA\_003 of this scheme based entirely on Annex V of RED and Article 19, by using actual values for the distance and means of transport, or appropriate default values. The GHG calculation obtained for the transport will be added to the emission of the agricultural and conversion processing of the biomass, by the involved Biofuel conversion unit operators or it will be added to the GHG emission received by the relevant Intermediate biofuel supplier.

To implement this methodology, an IT system and corresponding procedures shall be developed and maintained, allowing proper management and calculation of the GHG figures possible for this step. Rules for the proper maintenance of this IT system are also described in section 7 of RBSA\_003 and their Annexes.

The use of default values included in RED is also permitted in this stage (according to section 4.1 of RBSA\_003).

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<sup>14</sup> For those Biofuel conversion units that could sufficiently demonstrate the date of production prior to January 23, 2008. This will be included in the Biofuel conversion unit RBSA certificate under this scheme.

Finally, when Intermediate biofuel suppliers are operating under other recognized schemes, the rules of this other recognized scheme shall also be accepted for GHG calculation.

### 7.2.1 Calculation of GHG emissions

GHG emissions will be calculated using said IT systems, in accordance with section 4 of reference RBSA\_003, and will be included in the corresponding Sustainable biofuel attestation, incorporating emissions corresponding to transport until the point of dispatch<sup>15</sup>.

Additionally, the maximum distance would be included, using the most unfavourable means of transport (truck) that the biofuel could cover complying with the GHG thresholds established in Article 17.2 of the RED.

The calculations obtained in each phase through the use of the IT system will be properly included in the traceability information in each sub - batch following the requirements of the Mass Balance system described in reference RBSA\_002.

### 7.2.2 Calculation of GHG savings

GHG saving (%) will be calculated using the said IT systems, in accordance with section 4 and 5 of reference RBSA\_003, and will be included in the corresponding Sustainable biofuel declaration incorporating emissions corresponding to transport until the point of dispatch.

The calculations obtained in each phase through the use of the IT system will be properly included in the traceability information in each sub - batch following the requirements of the Mass Balance system described in reference RBSA\_002.

## 7.3 Verification of the GHG calculation methodology

As described, GHG calculation in the framework of this scheme will be organized through procedures and IT systems. These procedures and IT systems will be implemented in the relevant organizations operating under the scheme.

### 7.3.1 Verified IT systems and associated procedures

Abengoa Bioenergy will appoint a relevant staff for the development and maintenance of the IT systems and associated procedures described for the GHG methodology according to reference RBSA\_003.

These IT systems and associated procedures shall be externally verified by accredited auditing companies according to section 9.1 of this scheme. The gathering of input data shall also be included in this verification.

Only IT systems and associated procedures (including the gathering of input data) that can be demonstrated through an external verification report from accredited auditing companies as complying with the methodology of reference RBSA\_003 and Annexes, could be used by those agents operating under this scheme.

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<sup>15</sup> The calculation of fulfillment of the GHG saving thresholds, for the relevant distribution distance will be performed and also included in the corresponding Sustainable biofuel attestation.

### 7.3.2 Calculation of GHG figures by using verified IT systems and associated procedures

Once IT systems are verified, each appointed responsible party for calculation shall follow a specific procedure for the accurate management and use of the IT systems. This procedure shall be in accordance with section 5.2, but specifically covering the following items:

- Proper training and skills for the use of the IT system(s).
- Appropriate maintenance and update of master versions of IT system(s), and records.
- Appropriate resolution of problems in use, communicating to appointed responsible party by Abengoa Bioenergy IT system maintenance.
- Proper inclusion of GHG emissions within traceability systems.

The implementation of this procedure shall be checked by certification bodies according to relevant parts of Audit Protocol for Certification Bodies, reference RBSA\_005. The renewal of the verification statement envisaged on this scheme shall be at least annually.

In short, GHG calculation verification is assured through:

- IT system and associated procedures (including methodology maintenance, and the gathering of input data for system usage) shall be externally verified by duly accredited auditing agencies, demonstrating that requirements included in reference RBSA\_003 has been observed.
- Proper implementation of the verified IT system, including correct inclusion of the GHG emissions obtained within the traceability information that will be checked by certification bodies when determining compliance with this scheme. This is a binding requirement for the Biofuel conversion unit and Intermediate biofuel supplier to be awarded with a RBSA certificate.

## 8 Sustainable maps determination

This section describes the process to be followed to generate and maintain the RBSA sustainable origin list and maps for determining biodiversity compliance (Article 17.3b) envisaged in this scheme. Both of them will be based on graphical and documentary evidences.

- RBSA sustainable origin list. This comprises entire administrative regions, where:
  - It has been proven that the entire studied area fulfils the RED biodiversity and land use criteria, and
  - It has been proven for the entire studied area that no change in land use category has occurred since January 2008.

Both requirements are needed for an origin to be included in said RBSA sustainable origin list, and

- Maps for determining compliance with RED Biodiversity criteria.

### 8.1 Origin definition

The minimum level of zonification of an area to be considered in:



- RBSA sustainable origin map is:
  - EU 27: at least NUT 3 level (or its correspondence in GAUL), or below.
  - Outside EU 27: GAUL level corresponding to NUT 3, or below.
- Map for determining RED biodiversity compliance (Article 17.3b):
  - EU 27 or outside EU 27: must be detailed to field level.

## 8.2 Sustainable maps: basics

The manner within this scheme to show the sustainability of a studied region is by demonstrating that the entire area is within a "RBSA sustainable origin" on a map determined according to the methodology included in "Sustainable maps methodology" document, reference RBSA\_004 of this scheme.<sup>16</sup>

## 8.3 Development of sustainable maps

Abengoa Bioenergy will generate and maintain RBSA sustainable origin list and maps for determining RED biodiversity compliance (Article 17.3b), following section 5 and 6 of the reference RBSA\_004<sup>17</sup>.

## 8.4 Verification of sustainable maps methodology

The methodology described in reference RBSA\_004 will be implemented by Abengoa Bioenergy staff or appointed third companies specialized through IT systems and associated procedures. Sustainability maps could be used by involved agents operating under this scheme:

- If an independent external verification against the ISAE 3000 on the accomplishment and on the practical implementation of the methodology described in reference RBSA\_004 has been completed (according to section 10.1). In this case all demonstrable outputs for the methodology are permitted, or
- If maps have been approved in the framework of other Voluntary Scheme endorsed by the EC relevant agency, these maps could be totally or partially acceptable as source of graphic information.

Reference RBSA\_004 includes the provisions for the updating period for the inputs, data used, methodology and outputs, and by that RBSA sustainable origin list and the maps for determining RED biodiversity compliance will be maintained properly by Abengoa Bioenergy appointed staff.

Within the annual operation report of the scheme, the proper issuing and maintenance of the maps development will be considered, covering at least following items:

- RBSA sustainable origin list and maps: generation and main features.

<sup>16</sup> This has been designed as a mechanism to reduce burden in agricultural operations, particularly in small Agricultural production units as RED expressly states.

<sup>17</sup> The use of maps is also useful although the map is not entirely valid to qualify a region, as provides information for qualifying specific locations when implementing or verifying the RBSA scheme.



- Maintenance of registers used, skills and training of management staff.
- Proposal of actions needed for continuous improvement, including timelines and resources.
- Follow up of matters from previous period.

## 9 Accreditation requirements

Accreditation requirements and the recognition procedure for any certification body wishing to offer a service covering the compliance audit requirements of this scheme is included in Audit Protocol for Certification Bodies, reference RBSA\_005 of this scheme. These requirements ensure that the certification body is competent and can produce credible results.

Skills for auditing companies willing to check IT systems and associated procedures is included below.

### 9.1 External accreditation guarantees for the auditing of IT systems and procedures for GHG emission determination and sustainable maps development

Agencies or auditing companies wishing to conduct verification audits as regards the adjustment of IT systems and procedures to GHG emissions and sustainable maps requirements set up within the framework of this RBSA scheme must have demonstrable:

- Experience in carrying out audits in conformity with the International Standard on Assurance Engagements (ISAE 3000) regarding assurance engagements other than audits or reviews of historical financial information, and
- Demonstrable experience in carrying out GHG calculations audits (if it is the case).

These requirements are also valid for annual independent surveillance reports on RBSA scheme management activities.

## 10 Compliance audits in RBSA scheme

The description and procedures required for conducting compliance audits by the approved certification agency to verify that the requirements of this RBSA scheme are being fully and consistently met are included in reference RBSA\_005, Audit Protocol for Certification Bodies. This document also includes details on non-compliance, sanctions and the developed checklists for assisting the verification processes.

Requirement for the compliance audits conducted by auditing companies for IT systems and associated procedures is included below.

### 10.1 Compliance validation for auditing agencies

For the verification of GHG and maps IT systems and associated procedures, the following steps shall be undertaken progressively.

#### ▪ Procedural review:

A limited assurance process over the specific procedures shall be developed, to check the internal requirements defined in the methodology described.

Interviews with related personnel and checks on the procedures and IT systems developed shall be reviewed. Specifically for the case of GHG emissions, the emissions calculation processes (input data, estimates, and conversion factors) will be checked. For maps development, the databases and official statements will also be checked and, in general, all those aspects of the system that will be identified as relevant for compliance with the methodology followed.

▪ **Informatics developments review for IT system:**

A limited assurance process over IT systems shall be developed. Specifically, over the procedure(s) associated to them, the methodology used will be reviewed (compliance with the procedure for calculation / processing information defined, usage, updates) and the accuracy of system inputs and outputs.

Therefore, it will review the applications from an informatics perspective, the effective operation of the controls and the operating efficiency, focusing on the controls included in the design, access control for users, segregation of roles, and logic security of the system and the information.

▪ **Gathering data review:**

A limited assurance process shall be developed over the proper implementation of the procedures associated to compliance with the RBSA methodology (described in other references of this scheme) for GHG calculations and maps development, on those agents that are responsible for carrying out the data capture.

After these three steps, auditing agencies shall issue an independent validation report, regarding compliance with the criteria selected for the auditing process that, within the framework of GHG calculations and sustainable maps preparation, will be the requirement of the correspondent RBSA references (GHG and maps development) of this scheme.

In the event that some findings will not allow that claim (through which IT systems and procedures are considered verified), recommendations and suitable improvement actions shall be scheduled until achieving such validation report.

Without an external validation report (limited assurance level) no IT system can be used within the framework of this scheme.

## **11 Communications and maintenance (modifications after approval) of the RBSA scheme**

### **11.1 Reports and communication**

- Reporting to Member States and other authorities.
  - Abengoa Bioenergy will ensure that the correct reports are created in accordance with requirements - specifically covering the compatibility of RBSA certificates.
  - Annual report on the overall operation of the RBSA scheme will be generated and externally verified, specifically covering:
    - ✓ IT systems and associated procedures usage for GHG calculations.

- ✓ Graphic evidence generation and update.
- ✓ Overall operation of the RBSA database: agents registered and validity of RBSA certificate - communication of relevant agents.
- ✓ External control and auditing guarantees.
- ✓ Approval the modifications / new models for RBSA claims.
- ✓ Other relevant information.
- Reporting to Abengoa Bioenergy:
  - The accredited certification bodies and agencies will implement a procedure to ensure that the RBSA certificates are properly created and maintained in accordance with RBSA requirements.
  - Advice to Abengoa Bioenergy when non - conformities and failures are found in a surveillance process (as described above).
  - Information on verification processes included in this RBSA scheme shall be provided.
- Communications to validated suppliers:
  - The expiry period of the RBSA certifications.
  - Renewal, cancellation or rejections in the scheme for validated suppliers.
  - Relevant modifications in RBSA scheme – approved updates on the interpretation of relevant requirements.

## 11.2 Revision and maintenance of this RBSA scheme

Abengoa Bioenergy through its Sustainability Committee will maintain and observe the accurate operation of the systems and clauses described. Any changes or modifications needed to preserve the proper operation will be assessed and resources assigned, checking the accuracy of modifications implemented. Focus on ongoing improvement shall also be considered.

All these processes shall be duly documented.

All the documents, records, forms, reports and / or evidence associated with the maintenance and operation of this RBSA scheme shall be duly recorded and kept in computer servers; additionally, versions and access shall be controlled and roles assigned to the directly involved personnel.

Specifically, approval of new / modified versions of the RBSA claims (Agricultural production unit self - declaration, Sustainable biomass attestation and biofuel attestation / declaration) could be possible, only if the approved model includes the same requirements necessary for the RBSA scheme. Decisions shall be fully documented, and registers shall be kept for this purpose .<sup>18</sup>

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<sup>18</sup> This is specifically included for facilitating the inclusion in reporting systems created by Member States, and for increasing the penetration of RBSA scheme as well.

### **11.2.1 Later changes**

Any relevant changes to this RBSA scheme shall be notified to the competent EC authority and preapprovals sought as required.

Previous communications are specifically envisaged in order to determine the relevance of possible changes prior to carrying them out.

**Forms and Models for the RBSA scheme**  
**– Specific feedstock for Land Use compliance**  
**and zero GHG assignation**

## Annex I      Agricultural production unit self - declaration

### Agricultural production unit self - declaration concerning the sustainability of biomass provided in accordance with the RED Bioenergy Sustainability Assurance (RBSA) scheme

Name of Supplier:	
Location of origin/s of biomass <sup>1</sup> :	Origin 1: Origin 2:
RBSA sustainable fields declared <sup>2</sup> :	Field 1: Field 2: Field 3:

### Sustainable statement (inside EU27)

Hereby, I declare that the land where this biomass was harvested has been in maintained agricultural use<sup>3</sup>(non perennial<sup>4</sup>) since January 2008, in accordance with all the Cross Compliance<sup>5</sup> requirements and in this way respecting the biodiversity values of the region<sup>6</sup>.

Name:
Position:
Signature:
Date of signature:

<sup>1</sup> Origin/s at city town level (below NUT 3 / GAUL 2 level).

<sup>2</sup> To indicate fields declared under RBSA scheme, only in case Agricultural production unit has fields which do not comply with RBSA scheme.

<sup>3</sup> It is those croplands where the stem of the crop is usually annually harvested. Fallow areas are also included.

<sup>4</sup> Perennial crop is considered as multi annual crops whose stem is usually not annually harvested, such as short rotation coppice or palm oil.

<sup>5</sup> According to Council Regulation (EC) No 73/2009 of 19 January 2009 establishing common rules for direct support schemes for farmers under the common agricultural policy and establishing certain support schemes for farmers.

<sup>6</sup> In according to the figures included in article 17 (3) Directive 2009/28/EC.

## Annex II      Agricultural production unit self - declaration

### Agricultural production unit self - declaration concerning the sustainability of biomass provided in accordance with the RED Bioenergy Sustainability Assurance (RBSA) scheme

Name of Supplier:	
Location of origin/s of biomass <sup>7</sup> :	Origin 1: Origin 2:
RBSA sustainable fields declared <sup>8</sup> :	Field 1: Field 2: Field 3:

### Sustainable statement (outside EU27)

Hereby, I declare that the land where this biomass was harvested has been in maintained agricultural use (non perennial) since January 2008, and respecting the biodiversity values of the region - same footnotes than previous one.

Name:
Position:
Signature:
Date of signature:

<sup>7</sup> Origin/s at city town level (below NUT 3 / GAUL 2 level).

<sup>8</sup> To indicate fields declared under RBSA scheme, only in case Agricultural production unit has fields which do not comply with RBSA scheme.

## Annex III Sustainable biomass attestation

### Sustainable biomass attestation for products from RED Bioenergy Sustainability Assurance (RBSA) scheme

1. Final supplier issuing the attestation / seller of the product (name and address)  Validated supplier: Yes / No EC recognized biomass supplier: Yes / No	2. Validated supplier (RBSA verified)  Reference number of the RBSA certificate: .....  Issued by: Expire date:																																					
3. Buyer of the product (name and address):  Reference number of the contract: .....  Validated supplier: Yes / No EC recognized biomass supplier: Yes / No	4. EC recognized biomass supplier (If applicable)  Reference number of external evidence: .....  Issued by: Expire date:																																					
5. General Information about the biomass (use box 9 if necessary)  Type of biomass (e.g. wheat):  Origin of harvest:  Gross mass (wet ton):  GHG emissions: ..... kg CO <sub>2</sub> eq / wet ton biomass																																						
6. Sustainable attestation (Validated supplier)  The biomass fulfils the requirements established by RBSA:  Yes <input type="checkbox"/> No <input type="checkbox"/>	7. Sustainable attestation (Final EC recognized supplier)  The biomass fulfils the requirements established by ..... as a EC recognized Voluntary Scheme or International agreement  Yes <input type="checkbox"/> No <input type="checkbox"/>																																					
8. Sustainability data for batch identification Biomass produced under the rules of the RED Sustainability Assurance scheme																																						
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th rowspan="2" style="width: 25%;">Sub - batches</th> <th rowspan="2" style="width: 20%;">Quantity (wet ton)</th> <th colspan="2" style="width: 40%;">GHG data</th> <th rowspan="2" style="width: 15%;">Biomass type<sup>9</sup></th> </tr> <tr> <th style="width: 15%;">Origin at NUT3 level / GAUL 2</th> <th style="width: 25%;">GHG emission<sup>1011</sup></th> </tr> </thead> <tbody> <tr><td>Sub - batch 1</td><td></td><td></td><td></td><td></td></tr> <tr><td>Sub - batch 2</td><td></td><td></td><td></td><td></td></tr> <tr><td>Sub - batch 3</td><td></td><td></td><td></td><td></td></tr> <tr><td>Sub - batch 4</td><td></td><td></td><td></td><td></td></tr> <tr><td> </td><td></td><td></td><td></td><td></td></tr> <tr> <td><b>Total batch (wet ton)</b></td> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Sub - batches	Quantity (wet ton)	GHG data		Biomass type <sup>9</sup>	Origin at NUT3 level / GAUL 2	GHG emission <sup>1011</sup>	Sub - batch 1					Sub - batch 2					Sub - batch 3					Sub - batch 4										<b>Total batch (wet ton)</b>				
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9. Additional comments (if appropriate)																																						
10. Place of issue of the attestation  <div style="display: flex; justify-content: space-between;"> <div>           Date:            Name and signature of authorized person:         </div> <div>           Authorized VAT reference number:         </div> </div>																																						

<sup>9</sup> To specify the voluntary scheme under the biomass type is considered a residue / waste for relevant purposes.

<sup>10</sup> To be filled in only by Final EC recognized biomass supplier.

<sup>11</sup> Validated biomass supplier is allowed to provide to a biomass supplier GHG figures, up to the point of dispatch by using default value admitted in Directive 2009/28/EC or GHG values calculated according to RBSA requirements.



## Annex IV Sustainable biofuel attestation

### Sustainable biofuel attestation for products from RED Bioenergy Sustainability Assurance (RBSA) scheme

1.Operator / seller issuing the attestation (name and address)	2.RED Bioenergy Sustainability Assurance Scheme  Reference number of the RBSA certificate: .....  Issued by: Expire date:																																													
3.Buyer of the product (name and address)  Reference number of the contract: .....	4.Country of dispatch:																																													
5.General sustainability information about the biofuel (use box 8 if necessary to specify for each sub - batch)  Type of biomass:  Origin of harvest:  Energy content (MJ):  Gross volume (m <sup>3</sup> ):	6.Country of destination:   7.Address of place of destination:																																													
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10.Declaration of the operator issuing the Sustainable biofuel attestation  This form is to state that the products designated above have been obtained in accordance with all the requirements of the RBSA scheme.																																														
11. Additional comments (if appropriate)																																														
12.Place of issue of the attestation  <div style="display: flex; justify-content: space-between;"> <div>           Date:             Name and signature of authorized person:         </div> <div>           Authorized VAT reference number:         </div> </div>																																														

<sup>12</sup> Transport distance to final consumer is calculated with the most unfavorable means of transport: truck.

## Annex V Sustainable biofuel declaration

### Sustainable biofuel declaration for products from RED Bioenergy Sustainability Assurance (RBSA) scheme

1.Operator/seller issuing the attestation (name and address)	2.RED Bioenergy Sustainability Assurance Scheme Reference number of the RBSA certificate: ..... Issued by: Expire date:																																														
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11. Additional comments (if appropriate)																																															
12.Place of issue of the declaration Date: _____ Authorized VAT reference number: _____ Name and signature of authorized person: _____																																															

## **RBSA certificate document**

**Document N°:**  
**Registration N°:**

Field of attention:  
RED Bioenergy Sustainability Assurance scheme

Scope of activities: (First collector supplier /Intermediate biomass supplier/ Biofuel  
conversion unit / Intermediate biofuel supplier)

Issued to:

Name organization  
VAT reference number authorized: .....  
Place, Country

### **Valid until the:**

Certification body name declares to have inspected the unit(s), and / or products (s) of the above mentioned client, and have found them in accordance with the standard mentioned above.

This certificate covers the unit(s), and / or product(s) as mentioned in the authenticated annex of this certificate. This certificate is in force until the further notice, provided that the above mentioned client continues meeting the conditions as laid down in RBSA scheme. Based on the periodical inspections that Certification body name performs following the standards mentioned above, this certificate is updated and kept into force.

Date of verification:

Place and date of issue:

Declared by:

On behalf of the Management Director Verifier

## **RBSA verification of conformity documents**

**Document N°:**

**Registration N°:**

Field of attention:

RED Bioenergy Sustainability Assurance scheme

Scope of activities: (First collector supplier /Intermediate biomass supplier/ Biofuel conversion unit / Intermediate biofuel supplier)

Issued to:

Name organization

VAT reference number authorized: .....

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Date of verification:

Place and date of issue:

Declared by:

On behalf of the Management Director Verifier

## Annex VIII List of differentiated feedstock in the RBSA scheme regarding land use criteria and for zero lifecycle GHG emissions

In the framework of Voluntary Schemes, certain types of wastes and residues can be recognized for the purpose of:

- Whether or not 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]”).
- Whether or not certain feedstock 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.”).

This RBSA scheme has identified a list of feedstock that can be considered for the purposes indicated before.

Therefore, in addition to identification of the feedstock, process, raw material and consideration as Agricultural residue, it has been identified land use RED criteria has to be accomplished with, and if can be considered to have zero emissions to the point of collection when using these feedstock for biofuel production.

Moreover to these feedstock, it would be also considered other possible feedstock approved by EC in the context of other Voluntary schemes for the same purposes.

Waste/ residue denomination	Process	Raw material	Agricultural Residue	Articles applicable – RED Sustainable regime	Consideration of zero GHG to the point of collection
<b>Bagasse</b>	Feedstock processing	Sugarcane	Yes	Art 17.2 to 17.5	Yes
<b>Cereal straw</b> (including husk (for maize) and cob)	Feedstock	Cereals	Yes	Art 17.2 to 17.5	Yes
<b>Wine alcohol</b> (from legal intervention)*	Wine processing intervention	Grape	No – agri- industrial production waste	Art. 17.2 (No Land use article applicable)	Yes

<b>Wine alcohol</b> (obtained as a result of the distillation of wine lees and grape marcs)	Wine processing	Grape	No – agri-industrial production waste	Art. 17.2 (No Land use article applicable)	Yes
<b>Waste /Residues</b> (included in other EC approved Voluntary Schemes for the same purposes)	-	-	-	-	-

\* According to Council Regulation (EC) No **479/2008** of 29 April 2008 on the common organization of the market in wine, amending Regulations (EC) No 1493/1999