

# DRAFT VERSION

Ref. nr. NCS 8080-1:2024-0X en

Will partly replace NCS 8080:2018-08

NEN certification scheme

NCS 8080-1

Better Biomass — Deel 1: Eisen aan conformiteitsbeoordeling van duurzaamheidskader voor biomassa

Better Biomass — Part 1: Conformity assessment requirements related to sustainability framework for biomass

ICS 03.100.50; 13.020.20; 27.190; 71.100.99; 75.160; 83.140.99

MMM 2024

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## Foreword

**Please Note:** This is a draft version, for information purposes only!

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# Better Biomass — Part 1: Conformity assessment requirements related to sustainability framework for biomass

## 1 Scope

This document describes the requirements for certification bodies that have entered into an agreement with NEN (further referred to as: scheme manager) to assess conformity to the requirements of the four parts of the NTA 8080:2024 series.

This document is intended to be applied for assessing organizations that wish to demonstrate that they conform to the applicable requirements in the NTA 8080:2024 series through a third-party conformity assessment (i.e. wish to obtain or retain a 'Better Biomass' certificate). The following types of scope of certification are distinguished:

- 'producer': organization that produces biomass or collects biobased residues and waste to be used for energy or in products, for which four sub-scopes are distinguished:
  - 1) 'primary producer';
  - 2) 'smallholder';
  - 3) 'collector of primary residues and waste';
  - 4) 'collector of non-primary residues and waste';
- 'processor': organization that processes biomass and or intermediates / semi-finished products for further use in the supply chain;
- 'trader': organization that buys and sells (processed) biomass without modifying the materials;
- 'end user': organization that valorises (processed) biomass for application in energy or finished products.

The scope of certification of an organization can include more than one type.

NOTE 1 See NTA 8080-1:2024 for more information about the application of the applicable requirements in the NTA 8080:2024 series.

NOTE 2 An organization that only transports produced and or processed biomass, but does not own this material, is not included in the scope of this document.

NOTE 3 The processes to produce the materials and or products are assessed, because it is not possible to assess the physical material or product itself on sustainability aspects.

This document specifies additional requirements for the competence, consistent operation and impartiality of certification bodies, and complements the requirements in ISO/IEC 17065:2012. Specific elements with respect to the conformity assessment activities are addressed in annexes.

NOTE 4 This document follows the same structure as ISO/IEC 17065:2012 excluding the annexes.

## 2 Normative references

The following documents are referred to in the text in such a way that some or all of their content constitutes requirements of this document. For dated references, only the edition cited applies. For undated references, the latest edition of the referenced document (including any amendments) applies.

NTA 8080-1:2024, *Sustainability framework for biomass — Part 1: Terminology, overview and general requirements*

NTA 8080-2:2024, *Sustainability framework for biomass — Part 2: Sustainability requirements*

NTA 8080-3:2024, *Sustainability framework for biomass — Part 3: Requirements and guidance for greenhouse gas calculations*

NTA 8080-4:2024, *Sustainability framework for biomass — Part 4: Chain-of-custody requirements*

ISO/IEC 17065:2012, *Conformity assessment — Requirements for bodies certifying products, processes and services*

ISO 19011, *Guidelines for auditing management systems*

EA-6/04, *Guidelines on the accreditation of certification of primary sector products by means of sampling of sites*

*NEN Scheme management manual*

## 3 Terms and definitions

For the purposes of this document, the terms and definitions given in ISO/IEC 17065:2012 and NTA 8080-1:2024 apply.

## 4 General requirements

The requirements of ISO/IEC 17065:2012, chapter 4 apply. In addition, the following requirements and guidelines apply.

### 4.1 Legal and contractual matters

#### 4.1.1 Legal responsibility

The requirements of ISO/IEC 17065:2012, 4.1.1 apply.

#### 4.1.2 Certification agreement

**4.1.2.1** The certification body shall enter into agreement with the scheme manager (i.e. NEN) to be eligible to issue Better Biomass certificates.

NOTE The model licence agreement is available at the Better Biomass website.

**4.1.2.2** When entering into agreement with the scheme manager, the certification body shall be accredited to ISO/IEC 17065 by a national accreditation body and in accordance with Regulation (EC)

No 765/2008, and shall additionally be accredited to the scope of the Better Biomass scheme (i.e. NCS 8080-1) by the same accreditation body within 12 months after signing the agreement. In addition, the certification body shall be accredited to ISO 14065 or equivalent by a national accreditation body and in accordance with Regulation (EC) No 765/2008, where it performs audits on actual GHG values.

NOTE: Equivalent accreditations include: accreditations to ISO/IEC 17020 for the scope of Verificatie dubbeltelling biobrandstof [Verification double counting biofuel], or ISO/IEC 17021-1 for the scope of CO<sub>2</sub>-prestatieladder [CO<sub>2</sub> performance ladder].

**4.1.2.3** The certification body shall conform to the provisions in this document and to the general provisions in the *NEN Scheme management manual* as well as to any decision taken by NEN Scheme management related to this document. The certification body shall ensure that it conduct audits in accordance with ISO 19011 or the equivalent.

**4.1.2.4** The certification body shall be represented at the auditors' meetings organized by the scheme manager with at least one auditor, but preferably more auditors, who are involved in the Better Biomass conformity assessment activities.

NOTE Auditors meetings intend to support harmonization and unambiguous implementation of 'Better Biomass' certification. Auditors' meetings will be organized at least annually.

**4.1.2.5** The certification body shall report annually to the scheme manager about the following aspects:

- a) number of executed certifications;
- b) the experiences gained with the use of the scheme that are of importance for the maintenance and where needed improvement of the scheme;
- c) the composition of audit teams for each audit conducted including the curriculum vitae of the employed auditors;
- d) nature and extent of complaints received and their handling.

**4.1.2.6** The certification body shall cooperate with the scheme manager during witness audits carried out by the scheme manager as part of its internal monitoring activities.

**4.1.2.7** The certification body shall cooperate when the scheme manager requests for providing additional information for cross-checking or when the scheme manager undertakes an own investigation at an organization that has a 'Better Biomass' certificate, if reason exists that this organization doesn't conform to the certification criteria as described in 7.5. In case non-conformance has been demonstrated, the certification body that has issued the 'Better Biomass' certificate shall upon request of the scheme manager undertake the steps as described in 7.5 and shall inform the scheme manager about any change of the status of the 'Better Biomass' certificate.

NOTE Potential non-conformance with the certification criteria can be brought to the attention of the scheme manager as part of a complaint, by information provided by external parties, by (marketing) communications of the certificate holder or by other information collected by the scheme manager.

### **4.1.3 Use of license, certificates and marks of conformity**

The certification body shall assess the intended use of the 'Better Biomass' logo at the initial certification audit or when requested by the certificate holder. The certification body shall assess the actual use of the 'Better Biomass' logo at surveillance audits and recertification audits. The certificate holder can ask the certification body for approval of changes in the use of the 'Better Biomass' logo in

between audits. In all cases, the certification body shall assess whether the certificate holder conforms to the conditions of using the 'Better Biomass' logo as included in Annex B of NTA 8080-1:2023.

**NOTE** The actual use of the 'Better Biomass' logo can be assessed by checking invoices and letterhead, packaging or product related communications, and promotional materials like websites, brochures and catalogues.

## **4.2 Management of impartiality**

**4.2.1** The governance system of the certification body shall aim at ensuring the highest possible level of independence of the auditors' judgement. The certification body shall apply the principles of auditors' rotation, put in place integrity rules and procedures as specified in ISO/IEC 17065:2012 and other relevant standards and good practices, to ensure that auditors are independent from the organizations that participate in the 'Better Biomass' scheme. These include, but are not limited to the requirements specified in the subclauses below, which are adopted from ISO/IEC 17065:2012, clause 4.2.

**4.2.2** The certification body shall be responsible for the impartiality of its certification activities and shall not allow commercial, financial or other pressures to compromise impartiality.

**4.2.3** The certification body shall identify risks to its impartiality on an ongoing basis. This shall include those risks that arise from its activities, from its relationships, or from the relationships of its personnel (see 4.2.12). However, such relationships may not necessarily present a certification body with a risk to impartiality.

**NOTE 1** A relationship presenting a risk to impartiality of the certification body can be based on ownership, governance, management, personnel, shared resources, finances, contracts, marketing (including branding), and payment of a sales commission or other inducement for the referral of new clients, etc.

**NOTE 2** Identifying risks does not imply risk assessments as stated in ISO 31000.

**4.2.4** If a risk to impartiality is identified, the certification body shall be able to demonstrate how it eliminates or minimizes such risk. This information shall be made available to the mechanism specified in 5.2.

**4.2.5** The certification body shall have top management commitment to impartiality.

**4.2.6** The certification body and any part of the same legal entity and entities under its organizational control (see 7.6.4 of ISO/IEC 17065:2012) shall not:

- a) be the designer, manufacturer, installer, distributor or maintainer of the certified product;
- b) be the designer, implementer, operator or maintainer of the certified process;
- c) be the designer, implementer, provider or maintainer of the certified service;
- d) offer or provide consultancy (see ISO/IEC 17065:2012, definition 3.2) to its clients;
- e) offer or provide management system consultancy or internal auditing to its clients where the certification scheme requires the evaluation of the client's management system.

**NOTE 1** This does not preclude the following:

- the possibility of exchange of information (e.g. explanations of findings or clarifying requirements) between the certification body and its clients;



— the use, installing and maintaining of certified products which are necessary for the operations of the certification body.

NOTE 2 “Management system consultancy” is defined in ISO/IEC 17021:2011, definition 3.3.

**4.2.7** The certification body shall ensure that activities of separate legal entities, with which the certification body or the legal entity of which it forms a part has relationships, do not compromise the impartiality of its certification activities.

NOTE See 4.2.3, Note 1.

**4.2.8** When the separate legal entity in 4.2.7 offers or produces the certified product (including products to be certified) or offers or provides consultancy (see ISO/IEC 17065:2012, definition 3.2), the certification body's management personnel and personnel in the review and certification decision-making process shall not be involved in the activities of the separate legal entity. The personnel of the separate legal entity shall not be involved in the management of the certification body, the review, or the certification decision.

**4.2.9** The certification body's activities shall not be marketed or offered as linked with the activities of an organization that provides consultancy (see ISO/IEC 17065:2012, definition 3.2). A certification body shall not state or imply that certification would be simpler, easier, faster or less expensive if a specified consultancy organization were used.

**4.2.10** Within a period of three years, personnel shall not be used to review or make a certification decision for an organisation for which they have provided consultancy (see ISO/IEC 17065:2012, definition 3.2).

**4.2.11** The certification body shall take action to respond to any risks to its impartiality, arising from the actions of other persons, bodies or organizations, of which it becomes aware.

**4.2.12** All certification body personnel (either internal or external) or committees who could influence the certification activities shall act impartially. Persons having a potential conflict of interest shall be excluded from decision-making in both the voluntary scheme and the certification body. Any occurrence of such cases shall be documented and reported to the scheme manager.

### **4.3 Liability and financing**

The requirements of ISO/IEC 17065:2012, 4.3 apply.

### **4.4 Non-discriminatory conditions**

The requirements of ISO/IEC 17065:2012, 4.4 apply.

### **4.5 Confidentiality**

**4.5.1** The certification body shall disclose on request the full audit report including the audit duration and, where applicable, actual greenhouse gas emissions calculations including related background evidence on the application of greenhouse gas emission saving credits ( $e_{ccr}$ ,  $e_{ccs}$ ,  $e_{sca}$ ) to the scheme manager.

NOTE The membership agreement to be signed by the organization that wishes to be Better Biomass certified includes a declaration that the organization approves disclosure of full audit report to the scheme manager if requested.

**4.5.2** Within the framework of Directive (EU) 2018/2001, the certification body is legally obliged to provide the audit reports of organizations that have been assessed to demonstrate compliance with this Directive upon request of a Member State, on its own initiative, or on behalf of the European Commission.

**4.5.3** Member States can supervise the operation of the associated certification bodies for conformity assessment activities carried out within the framework of Directive (EU) 2018/2001. Upon request of a Member State, or its own initiative, the European Commission can be required to investigate if the Better Biomass certification scheme operates in accordance with the rules of Directive (EU) 2018/2001 or to examine whether the sustainability and greenhouse gas emissions savings requirements as laid down in Directive (EU) 2018/2001 in relation to a particular consignment are met. The certification bodies shall cooperate if such request is submitted.

## **4.6 Publicly available information**

The requirements of ISO/IEC 17065:2012, 4.6 apply.

## **5 Structural requirements**

### **5.1 Organizational structure and top management**

The requirements of ISO/IEC 17065:2012, 5.1 apply.

### **5.2 Mechanism for safeguarding impartiality**

The requirements of ISO/IEC 17065:2012, 5.2 apply.

## **6 Resource requirements**

The requirements of ISO/IEC 17065:2012, chapter 6 apply. In addition, the following requirements and guidelines apply.

### **6.1 Certification body personnel**

#### **6.1.1 General**

**6.1.1.1** The audit team may consist of one or more persons. If the audit is conducted by one person, this person shall conform to all requirements that apply to the audit team and the lead auditor.

**6.1.1.2** The audit team may exist of experts that are not qualified as auditor. An expert shall be external and independent of the activity being assessed, and shall be impartial. Any expert shall operate under the direct control of an auditor. The role of the auditor is to establish whether an assessment was necessary, whether it came to the same conclusion claimed by the organization, and whether the expert that conducted the assessment fulfilled all requirements.

**6.1.1.3** The audit team shall include at least one person who speaks the language(s) that is or are spoken in the area where the conformity assessment is carried out, including languages that are spoken by the local stakeholders.

NOTE Language spoken by the local stakeholders is not limited to their native language, but can also include one or more languages that are generally mastered by the local population at a level good enough to conduct a decent interview, such as English.

**6.1.1.4** The audit shall be acquainted with the guidance on auditing as provided in ISO 19011 and the relevant IAF Mandatory Documents and shall ensure that it conduct audits in accordance with ISO 19011.

## **6.1.2 Management of competence for personnel involved in the certification process**

The certification body shall ensure that the persons taking part in the audit team collectively conforms to the requirements specified in Annex A.

## **6.1.3 Contract with the personnel**

The requirements of ISO/IEC 17065:2012, 6.1.3 apply.

## **6.2 Resources for evaluation**

### **6.2.1 Internal resources**

The requirements of ISO/IEC 17065:2012, 6.2.1 apply.

In addition, the following requirements apply:

- a maximum period of 3 years continuous audits of one company shall be implemented. Any exception to the 3 years auditors rotation rule shall be duly justified and submitted to the scheme manager for validation before the respective audit takes place.
- Auditors shall not undertake audits of an economic operator if they have provided consultancy services in the previous 3 years. Irrespective if this, all previous relationships shall be assessed **and documented** on a case-by-case basis and the person may not be assigned to these tasks if the potential still exists for any conflicts of interest.

### **6.2.2 External resources (outsourcing)**

The requirements of ISO/IEC 17065:2012, 6.2.2 apply.

In addition, the following requirements apply:

- a maximum period of 3 years continuous audits of one company shall be implemented. Any exception to the 3 years auditors rotation rule shall be duly justified and submitted to the scheme manager for validation before the respective audit takes place.
- Auditors shall not undertake audits of an economic operator if they have provided consultancy services in the previous 3 years. Irrespective if this, all previous relationships shall be assessed **and documented** on a case-by-case basis and the person may not be assigned to these tasks if the potential still exists for any conflicts of interest.

## 7 Process requirements

The requirements of ISO/IEC 17065:2012, chapter 7 apply. In addition, the following requirements and guidelines apply.

### 7.1 General

The requirements of ISO/IEC 17065:2012, 7.1 apply.

### 7.2 Application

**7.2.1** Any organization that falls within the scope of this document as described in Clause 1 may apply for 'Better Biomass' certification. The organization shall submit at least the following information to the certification body:

- a) the scope of certification, including sub-scope(s) if applicable (see Clause 1);
- b) description of the process(es), raw materials and products;
- c) general characteristics: company details, name and address;
- d) document that corroborates the legal entity of the organization;

NOTE In some countries it can occur that the legal entity cannot be unambiguously determined due to difference between national and regional legislation. In those cases, an independent third party is to be consulted about this. If the independent third party is not able to give a judgement, certification is not possible.

- e) whether it had a different legal form or name in the past 12 months;
- f) whether it or its legal predecessor is a current or previous participant of another voluntary scheme related to Directive (EU) 2018/2001;
- g) whether it withdrew from another voluntary scheme related to Directive (EU) 2018/2001 before the first surveillance audit;
- h) map showing the area of cultivation per production location, in case of 'primary producer' or 'smallholder';

**7.2.2** An organization with the scope of 'producer' can also apply for low ILUC risk certification. In that case, the organization shall submit in addition to 7.2.1 the following information to the certification body:

- a) a description of the low ILUC risk additionality measure envisaged, including:
  - 1) details on the delineated plot where the additionality measure will be implemented, including current land use, current management practices, current plot yield data, and if applicable a statement on whether the land is unused, abandoned or severely degraded;
  - 2) description of the additionality measure(s) and an estimate of the additional biomass that will be produced following its application (either through a yield increase or production on unused, abandoned or severely degraded land);

- b) information on any existing certification based on a voluntary scheme recognized by the European Commission including name of the voluntary scheme, certificate number, status and validity period of certificate;
- c) soil test results in case of production on severely degraded land.

In addition, the organization can provide a precise calculation of the expected additional agricultural biomass and a self-assessment on whether the measure is additional as part of its application.

**7.2.3** Within the framework of Directive (EU) 2018/2001, the organization shall already submit all relevant information including the mass balance data, audit reports and, where applicable, any decisions to suspend or withdraw its certificate from another voluntary scheme in the last five years.

### 7.3 Application review

**7.3.1** If the scope of certification includes 'collector of primary residues and waste' and or 'collector of non-primary residues and waste', the certification body shall determine whether the raw material is a residue or waste at the point in the supply chain from which the raw material originates, as specified in 7.4.5.

**7.3.2** The certification body shall cross-check the information with respect to voluntary schemes by consulting the register of certificates of the voluntary schemes concerned and the national register that contains the legal entities.

**7.3.3** Within the framework of Directive (EU) 2018/2001, the certification body shall not accept an application:

- if the organization cannot submit all required information per 7.2;
- if the organization or its legal predecessor failed in the initial audit under another voluntary scheme, unless such audit took place more than 12 months before the application or if in the meantime the other voluntary scheme ceased its certification activities which prevented the organization for reapplying;
- if the organization or its legal predecessor withdrew from another scheme before the first surveillance audit took place, unless the organization can demonstrate that it has a valid reason for doing so;
- if the organization has been suspended from another voluntary scheme.

The certification body may refuse an application for a period of at least two years following the decision taken by another voluntary scheme, if the organization or its legal predecessor in that other scheme is suspended or terminated by withdrawal of the certificate due to critical non-conformities.

**NOTE** Voluntary schemes have the obligation to inform scheme owners of other voluntary schemes in which the organization participates in case of critical or major non-conformities in order to make an informed decision about the application.

### 7.4 Evaluation

**7.4.1** The initial certification audit and recertification audit consist of two stages:

- Stage 1: the preliminary investigation, in which the certification body assesses all the necessary documents (if deemed necessary onsite), carries out the risk analysis according to 7.4.2, and prepares the audit plan based on the documents and risk analysis.
- Stage 2: the assessment of the organization, in which the audit team of the certification body assesses conformity to all applicable requirements onsite. Stage 2 audits shall always be performed onsite. Remote auditing is not permitted. The only exception is the evaluation of a sample of disposers in the assessment of the organization that collects residues and waste, which may be undertaken remotely according to the requirements specified in annex D.3. The surveillance audit (see 7.9) only consists of stage 2 and involves the activities to be carried out onsite to assess conformity to all applicable requirements.

**7.4.2** The certification body shall carry out a risk analysis when preparing the audit. This risk analysis shall take into consideration, and the results of previous audits. The audit intensity or scope, or both, shall be adapted to the level of overall risk identified. Also, the risk analysis shall take into account the following aspects:

- a) the overall level of risk related to the profile of the economic operator;
- b) administrative organization;
- c) quality of documented information;
- d) responsibilities and competences of personnel;
- e) origin and nature of raw materials and the supply chain;

NOTE Some raw materials have a higher risk profile, such as for example certain categories of residues that count double in the framework of Directive (EU) 2018/2001 and materials with standard emission factors as listed in Annex IX of the IR (EU) 2022/996)

- f) annual volumes;
- g) number of transactions;
- h) complexity of processes;
- i) existence of other certifications;
- j) changes compared with previous year;
- k) information from external parties related to scope of certification including possible complaints.

**7.4.3** The audit duration for the initial certification audit, surveillance audit or recertification audit shall be determined in accordance with Annex B.

**7.4.4** In the case of more production locations, samples may be taken. The sample size shall be determined in accordance with Annex C.

**7.4.5** If the scope of certification includes 'collector of primary residues and waste' and or 'collector of non-primary residues and waste', the certification body shall apply the approach as described in Annex D.

**7.4.6** The methods to be employed to assess conformity to the applicable requirements shall be in accordance with Annex E.

**7.4.7** The certification body can decide to consult stakeholders, if the results of the stakeholders consultation executed by the organization to be (re)certified give ground to do this. Annex F provides guidelines about executing a stakeholders consultation.

**7.4.9** For the verification of conformance with the harvesting criteria and LULUCF criteria at national or sub-national level, as specified in Annex B and section 6.2 and 6.3 of NTA 8080-2:2023, the organization shall make available to the certification body all relevant information related to conformance with the harvesting criteria and LULUCF criteria at national or sub-national level.

**7.4.10** The initial audit of a new scheme participant or a re-certification of existing scheme participant under a revised regulatory framework shall always be on-site and shall as a minimum provide reasonable assurance on the effectiveness of its internal processes. Depending on the risk profile of the economic operator, a limited assurance level can be applied on the veracity of its statements. On the basis of the results of the initial audit, those economic operators who are considered low risk may be subject to subsequent limited assurance level audits. In accordance with 7.4.1, stage 2 audits shall always be performed onsite.

NOTE: “Limited assurance level” implies a reduction in risk to an acceptable level as the basis for a negative form of expression by the auditor such as “based on our assessment nothing has come to our attention to cause us to believe that there are errors in the evidence”. A stronger “assurance level” is the “Reasonable assurance level”. Reasonable assurance implies a reduction in risk to an acceptably low level as the basis for a positive form of expression such as “based on our assessment, the evidence is free from material misstatement”.

## 7.5 Review

**7.5.1** The NTA 8080:2024 series specify the requirements to which the organization shall conform in order to obtain or retain the ‘Better Biomass’ certificate reflecting the scope of certification. Non-conformance with a specific requirement results in a non-conformity. A non-conformity can be classified as:

— A critical non-conformity, meaning the intentional violation of the ‘Better Biomass’ scheme documents, such as fraud, irreversible non-conformity, or a violation that jeopardies the integrity of the ‘Better Biomass’ scheme. Critical non-conformities shall include, but are not limited to:

- non-compliance with a mandatory requirement as laid down in Directive (EU) 2018/2001, such as land conversion that contravenes Articles 29(3) to 29(5) of that Directive whether or not the organization is assessed within the scope of this Directive;
- fraudulent issuance of proof of sustainability;

EXAMPLE 1      The intentional duplication of proof of sustainability to seek financial benefit.

- deliberate misstatement of raw material description, falsification of GHG values or input data as well as the deliberate production of residues or waste.

EXAMPLE 2      The deliberate modification of a production process to produce additional residue material.

EXAMPLE 3      The deliberate contamination of a material with the intention of classifying it as a waste.

— A major non-conformity, meaning the failure to comply with legal requirements others than those to be considered a critical non-conformity, where the non-conformity is potentially reversible, repeated and systematic problems, or aspects that alone, or in combination with further non-conformities, may result in a fundamental system failure. Major non-conformities shall include, but are not limited to;

- systematic problems with the balance associated with chain-of-custody model applied or with the greenhouse gas data reported;

EXAMPLE 4 The identification of incorrect documentation in more than 10 % of the claims included in the representative sample.

- the omission of the organization to declare its participation in other voluntary schemes during the certification process;
- failure to provide relevant information to auditors.

EXAMPLE 5 Mass balance data.

EXAMPLE 6 Audit reports.

— A minor non-conformity, meaning a non-conformity that has a limited impact, constitutes an isolated or temporary lapse, is not systematic and does not result in a fundamental failure if not corrected.

**7.5.2** Annex G provides an overview of the non-conformities that shall be classified as critical or as major. Other non-conformities may be classified as minor. If a connection exists between minor non-conformities, this connection shall be classified as a major non-conformity as well, supplementary to Annex G.

**7.5.3** In the cases of an initial certification audit or recertification audit, the organization may not have any critical or major non-conformities in accordance with Annex G. In case of a surveillance audit, the organization may have minor and major non-conformities, but no critical non-conformities.

**7.5.4** The following certification criteria shall be applied:

- a) If the organization has a critical non-conformity during the initial certification audit, the certificate shall not be issued. The organization may reapply for certification after 12 months of this certification decision. If the organization has a critical non-conformity during the surveillance or recertification audit, or through the internal monitoring system by the scheme manager including complaints process, the certificate shall be withdrawn immediately. From that moment, the organization is not allowed to supply (processed) biomass under certificate in its supply chain and any form of manifestation in relation to the certificate is excluded.
- b) If the organization has a major non-conformity during the initial certification audit, the certificate shall not be issued. The organization may directly reapply for certification after this certification decision. If the organization has a major non-conformity during the surveillance or recertification audit, or through the internal monitoring system by the scheme manager including complaints process, the certificate shall be suspended. From that moment, the organization is not allowed to supply (processed) biomass under certificate in its supply chain and any form of manifestation in relation to the certificate is excluded. The certification body shall request the organization to provide a proposal for improvement within two weeks after receipt of the audit report. The organization has at maximum 90 days after receipt of the audit report to correct the observed non-conformity and to demonstrate this to the certification body. If the organization does not correct a major non-conformity within this fixed term, the certificate shall be withdrawn.



c) If the organization has a minor non-conformity, the certification body shall request the organization to provide an action plan about the implementation of corrective measures for review by the certification body within two weeks after receipt of the audit report. The certification body shall verify these corrective measures at the next regular audit, not exceeding 12 months after receipt of the audit report. If the organization does not correct a minor non-conformity within this fixed term, this non-conformity shall be classified as a major non-conformity.

**7.5.5** In case of sampling as specified in Annex C, it applies that if one or more production locations does or do not conform to the certification criteria in 7.5.4, the 'producer' neither conforms to the certification criteria.

## **7.6 Certification decision**

The certification decision is made by a person who conforms to the requirements of 6.1.2.1 and who has not participated in the initial certification audit, surveillance audit or recertification audit.

## **7.7 Certification documentation**

**7.7.1** The organization obtains the 'Better Biomass' certificate, if based on the assessment nothing has come to attention of the certification body that causes to believe that the production processes of the organization do not conform to the requirements of the NTA 8080:2024 series, and that there is a justifiable confidence that the organization will conform to these requirements till the next surveillance audit or recertification audit.

**7.7.2** The 'Better Biomass' certificate is valid for maximum five years, after which recertification is required.

**7.7.3** The 'Better Biomass' certificate to be issued to the organization that has received a positive certification decision shall at least contain the information as provided in Annex H.

**7.7.3** The certification body shall prepare a summary audit report after an initial certification audit and recertification audit or in cases of changes in scope of certification by using the template provided by the scheme manager. This summary audit report shall contain the information as provided in Annex C.

**7.7.4** The certification body shall submit a digital copy of the 'Better Biomass' certificate and the summary audit report to the scheme manager within two weeks after issuing the certificate and audit report to the organization concerned.

**NOTE** See 4.5.1 and 7.12 about additional information to be submitted if the organization has been assessed within the framework of Directive (EU) 2018/2001.

## **7.8 Directory of certified products**

**7.8.1** Organisations whose certificates are withdrawn, terminated or expired shall be listed on the website for at least 24 months after the withdrawal, termination or expiration date. Changes in the certification status of economic operators shall be made public without delay.

## **7.9 Surveillance**

**7.9.1** The 'Better Biomass' certificate is issued for a maximum period of five years. During the validity of the 'Better Biomass' certificate, the certification body shall conduct at least annually a surveillance audits, in which possible seasonal variations and the certification criteria (see 7.5) shall

be taken into account. The certification body shall increase the number of surveillance audits, if the risk analysis as described in 7.4.2 and results of previous audits give reason for possible non-conformance. The frequency of surveillance audits shall be increased on the basis of the overall level of risk related to the profile of the economic operator, the supply chain (e.g. for economic operators that handle materials with standard emission factors as listed in Annex IX of the IR (EU) 2022/996) and the results of previous audits.

**NOTE** Within the framework of Directive (EU) 2018/2001, non-conformance can relate to non-compliance with the sustainability requirements in this Directive (see also 7.5.1).

**7.9.2** If an organization assessed within the framework of Directive (EU) 2018/2001 only collects residues and waste, the certification body shall carry out a mandatory surveillance audit within 6 months after the first certification.

**7.9.3** For collection points and traders that deal with both waste and residues and with virgin materials such as vegetable oils, an additional surveillance audit shall be conducted 3 months after the first certification audit, covering the first mass balance period. Where a collection point has multiple storage sites, the auditor shall audit the mass balance of every storage site.

**7.9.4** The certification body shall conduct the recertification audit at least before the 'Better Biomass' certificate expires.

**7.9.5** Audits shall always be performed onsite. Remote auditing is not permitted. The only exception is the evaluation of a sample of disposers in the assessment of the organization that collects residues and waste, which may be undertaken remotely according to the requirements specified in annex D.3.

**7.9.6** If an organization has been assessed within the framework of Directive (EU) 2018/2001 and was previously found in critical non-conformity with the requirement to declare the names of the other certification schemes in which it participates and make available all relevant information including the mass balance data and the auditing reports, or with any other aspect of the relevant requirements laid down in Directive (EU) 2018/2001 (see Table G.1), the certification body shall bring this to the attention of the scheme manager prior to recertification.

**NOTE** This requirement applies to all certification schemes in which the organization concerned participates.

## **7.10 Changes affecting certification**

**7.10.1** Changes in this document or associated documents that have impact on the conformity assessment activities as described in this document shall be effective at least 30 days after establishment and publication by the scheme manager.

**NOTE** It is the responsibility of the scheme manager as scheme owner to ensure that all parties involved will be informed about the changes and the day of their commencement.

**7.10.2** An organization (to be) assessed within the framework of Directive (EU) 2018/2001 shall conform to the new edition of this document at the first regular audit (i.e. initial, surveillance or recertification audit).

**NOTE** Any organization that operates within the framework of Directive (EU) 2018/2001 is expected to comply with the relevant requirements in this Directive from 1 July 2021, the date when this Directive became effective.

**7.10.3** An organization (to be) assessed outside the framework of Directive (EU) 2018/2001 shall conform to the new edition of this document within 18 months after commencement. During this

transition period, an organization may be assessed according to the previous edition of this document. In this case, the validity of the certificate is limited to 18 months after the commencement of the new edition of this document.

### 7.11 Termination, suspension or withdrawal of certification

When a nonconformity with certification requirements is substantiated, either as a result of surveillance or otherwise, the certification body shall consider and decide upon the appropriate action.

Appropriate actions include changing the status of the certificate to the following options, as defined in chapter 3 of NCS 8080-1:

- expired certificate (3.29)
- suspended certificate (3.67)
- terminated certificate (3.68)
- withdrawn certificate (3.77)

### 7.12 Records

**7.12.1** Referring to 4.5.1 and 4.5.2, the certification shall disclose the full audit report of the organization that has been assessed within the framework of Directive (EU) 2018/2001 to the scheme manager as part of its internal monitoring activities, and to a Member State, or its own initiative, the European Commission upon request.

**7.12.2** Referring to 4.5.1, the certification body shall disclose where applicable actual greenhouse gas emissions calculations including related background evidence on the application of greenhouse gas emission saving credits ( $e_{ccr}$ ,  $e_{ccs}$ ,  $e_{sca}$ ) of the organization that has been assessed within the framework of Directive (EU) 2018/2001 to the scheme manager.

**7.12.3** Referring to 4.5.1, the certification body shall provide the list of non-conformities as identified during the audit at an organization that has been assessed within the framework of Directive (EU) 2018/2001 and the respective action plan and timing to correct these non-conformities as agreed with the organization concerned to the scheme manager.

NOTE The scheme manager has the obligation to make this information publicly available (see NCS 8080-2:2023, 6.2.5).

### 7.13 Complaints and appeals

**7.13.1** The certification body shall be acquainted with the procedures for complaints, appeals and objections as included in the *NEN Scheme management manual* and on the Better Biomass website.

**7.13.2** The certification body shall have a procedure for complaints and appeals. The description of the process about complaints and appeals shall be publicly available.

**7.13.3** The certification body shall have a documented process about the receipt, evaluation and decision-making of objections. The following aspects shall be considered in this process:

- a) the persons involved in the consideration of objections have not been involved in the audit or the decision-making;
- b) filing an objection will not have negative consequences in the further consideration for the person(s) who filed the objection;
- c) the receipt of the objection is reported and the person(s) who filed the objection will be informed about the progress and result;
- d) the decision about the objection is taken or approved by a person or group that has not been involved in the consideration.

The description of the process about objections shall be publicly available.

**7.13.4** The 'Better Biomass' certificate remains valid pending the appeal and or objection, taking into account the validity of the certificate.

## **8 Management system requirements**

The requirements of ISO/IEC 17065:2012, chapter 8 apply. In addition, the following requirements and guidelines apply.

### **8.1 Options**

Irrespective whether the certification body applies Option A or Option B, the additional requirements in this clause apply.

### **8.2 General management system documentation**

The certification body shall retain documented information associated with the conformity assessment activities according to this document for at least five years, or longer if required by the relevant national authority.

### **8.3 Control of documents**

The requirements of ISO/IEC 17065:2012, 8.3 apply.

### **8.4 Control of records**

The requirements of ISO/IEC 17065:2012, 8.4 apply.

### **8.5 Management review**

The requirements of ISO/IEC 17065:2012, 8.5 apply.

### **8.6 Internal audits**

The requirements of ISO/IEC 17065:2012, 8.6 apply.

### **8.7 Corrective actions**

The requirements of ISO/IEC 17065:2012, 8.7 apply.

### **8.8 Preventive actions**

The requirements of ISO/IEC 17065:2012, 8.8 apply.

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## **Annex A** (normative)

### **Competency requirements**

#### **A.1 General**

The audit team may consist of one or several persons. The competences of the lead-auditors, auditors and audit teams shall comply with ISO/IEC 17065 and the guidelines given for this in ISO 19011, supplemented with the requirements for assessment of the sustainability of the specific biomass flows and the chain of custody, as described hereafter.

#### **A.2 Competency of audit teams and auditors**

**A.2.1** The certification body shall ensure that the persons taking part in the audit team collectively conforms to the following requirements:

- a) function at least at the tertiary level of education in the sector or a comparable combination of education and work experience;
- b) a minimum of three years of knowledge and experience based on training and or work experience in the field of sustainability assessments of biomass production, processing, trading and valorisation, as applicable, for which external experts may be contracted as appropriate;
- c) knowledge and skills based on training and or work experience in relevant functions to assess the sustainability aspects at production locations;
- d) knowledge of this document and the documents to which references are made.

In addition, the lead auditor shall have a lead auditor qualification by the certification body and shall have at least three years of experience in auditing in the field of sustainable biomass certification.

**A.2.2** Following the requirements in A.2.1, demonstrable expertise shall be present in the audit team in relation with the sustainability and chain-of-custody aspects to be able to assess all applicable requirements in the NTA 8080:2024 series in an actual situation (concerning legal, environmental, social and technical context). Depending on the scope of certification, this expertise includes assessing of:

- the greenhouse gas emissions saving requirements by having relevant experience in agriculture, forestry, natural science, engineering (e.g. chemical, process), energy management or similar, and having specific experience of the greenhouse gas calculation methodology as laid down in NTA 8080-3:2024;

**NOTE 1** In the case of greenhouse gas calculations within the framework of Directive (EU) 2018/2001, this specific experience includes at least two years' experience in biomass lifecycle assessments and auditing of greenhouse gas calculations in accordance with the methodology laid down Annex V and Annex VI of this Directive.

- the land use and environmental requirements by having experience in agriculture, forestry, silviculture, ecology, agronomy, natural science, environmental impact or similar;

- the social and economic requirements by having experience in social and economic impact or similar;
- the chain-of-custody system by having experience in segregation systems, mass balance systems, book & claim systems, supply chain logistics, traceability, data handling or similar.

**A.2.3** Experts may be part of the audit team to assess particular requirements that require specific expertise,

**EXAMPLE 1** The assessment of the biodiversity status of grasslands, namely assessing whether a grassland maintains the natural species composition and ecological characteristics and processes and whether grassland is species rich, will require specific technological knowledge. The role of the expert is to establish case by case whether a specific piece of land is, or in case of conversion was, highly biodiverse grassland. Such an assessment needs not to be done annually. In most cases it will be sufficient that it is done once, e.g. if a piece of grassland is converted into arable land to grow agricultural raw materials. **Similarly, an expert can conduct the technical assessment in the case the organization has to provide evidence that the harvesting of the raw material is necessary to preserve the highly biodiverse grassland status and that management practices do not present a risk of causing biodiversity decline of the grassland.**

**EXAMPLE 2** The verification of soil organic carbon levels for the purpose of applying the emissions saving credit for soil carbon accumulation ( $e_{sca}$ ) will require specific technical knowledge (e.g. soil science).

**A.2.4** Experts or auditors added to the audit team to verify conformance to the requirements related to highly biodiverse grasslands and highly biodiverse forest and other wooded land (see also E.3.2.1.2.1 and E.3.2.1.2.2), shall have demonstrable expertise and competences in assessing:

- whether harvesting of the raw material is necessary to preserve the highly biodiverse grassland status.
- whether management practices do not present a risk of causing biodiversity decline of the grassland.

### **A.3 Auditor training.**

**A.3.1** Auditors shall follow the mandatory training courses set up by or on behalf of Better Biomass, covering all aspects relevant to the scope of the scheme. The courses shall include an examination to demonstrate the participants' compliance with the training requirements in the technical area or areas in which they are active. Auditors shall participate in the training courses and shall successfully pass the corresponding exams, before performing audits on behalf of the voluntary scheme.

**A.3.2** Auditors shall undertake refresher training courses set up by or on behalf of Better Biomass at least once every two years. The Better Biomass scheme manager shall have implemented a system monitor the training status of active scheme auditors.

**A.3.3** The scheme manager shall also provide guidance to certification bodies, as required, on aspects that are relevant to the certification process. That guidance may include updates to the regulatory framework or relevant findings from the voluntary scheme's internal monitoring process. These topics will be addressed in the auditors meeting as specified in chapter 5 of NCS 8080-2 and/or other communication with the certification bodies as specified in section 7.1 of NCS 8080-2.

## Annex B (normative)

### Audit duration

#### B.1 General

This annex describes the audit duration for the initial certification audit, surveillance audit and recertification audit and provides requirements and guidance to determine the number of audit days for carrying out the conformity assessment activities.

#### B.2 Audit duration tables

**B.2.1** The certification body shall determine the audit duration based on the audit days provided in Table B.1 and Table B.2. Table B.1 shows the audit duration for the initial certification audit, surveillance audit and recertification audit. The initial certification audit and recertification audit consist of both stage 1 and stage 2 whereas the surveillance audit only consists of stage 2. Table B.2 shows the additional audit days for assessing the production location in case the scope of certification includes 'primary producer' or 'smallholder'. The audit duration in Tables B.1 and B.2 does not include the time needed for travelling and writing the audit report.

**Table B.1 — Audit duration for initial certification audits, surveillance audits and recertification audits <sup>a</sup>**

Scope of certificate	Stage 1: pre-audit days	Stage 2: on-site audit days
'Producer':		
'Primary producer'	1	2 <sup>b</sup>
'Smallholder'	1	1
'Collector of primary residues and waste'	1	1
'Collector of non-primary residues and waste'	1	1
'Processor'	1	1
'Trader'	0,5	1
'End-user'	1	1
<sup>a</sup> The initial certification audit and recertification audit consist of both stage 1 and stage 2 whereas the surveillance audit only consists of stage 2. <sup>b</sup> See Clause C.3 in case of multiple production locations and in case of stakeholders consultation by the certification body.		



**Table B.2 — Additional audit duration for assessing production location of 'primary producer' or 'smallholder'**

Area of cultivation per production location <sup>a</sup> ha	Assessment per production location days
0 to 100	0 to 0,5
100 to 1 000	0,5 to 1,5
1 000 to 1 000 000	1,5 to 4
Over 1 000 000	4 to 7

<sup>a</sup> Not the entire area of cultivation needs to be used for the production of agricultural biomass intended to be used for energy or in products.

### B.3 Deviations from audit duration tables

**B.3.1** The certification body has the possibility to deviate from the audit duration as described in Clause B.2. Factors that can have impact on the audit duration include:

- The size and complexity of the organization. This can depend on the processes, the number of departments involved and the number of positions and persons within the organization.
- The results of the risk analysis as described in 7.4.2.
- The possible need for consultation of stakeholders as described in 7.4.7.
- Existing certificates for a quality management system in accordance with ISO 9001, ISO 14001 or similar.
- The assessment of more scopes at the same time. This can depend on the extent of overlap in the scopes concerning the processes, the number of departments involved, and the number of positions and persons within the organization. The audit duration shall at least be equal to the audit duration for the scope with the highest audit duration according to Table A.1 and, if applicable, Table A.2.
- The number of production locations in case the organization has more production locations that meet the criteria as described in Annex C. The number of production locations to be visited during the audit shall be determined in accordance with Annex C. The audit duration shall be increased with at least 0,5 day for each production location to be visited.
- The assessment of an organization that sources residues and waste from collectors that are exempted from certification in accordance with Annex D.4.
- The country of residence and operation of the organization has ratified the international declarations on labour conditions, as specified in NTA 8080-2 clause 11.1, provided that enforcement is also adequately regulated.
- The requirements of NTA 8080-2 clause 11.2, are adequately covered in permit procedures of the country of residence and operation of the organization.

**B.3.2** The certification body shall be able to justify the deviation audit duration compared with the starting point according Clause B.2 and shall document this justification in the offer and the audit report.

## **Annex C** (normative)

### **Audit report and summary audit report**

#### **C.1 General**

This annex provides the minimum information to be included in the audit report and the summary audit report. The summary audit report shall always be submitted to the scheme manager as part of the certification documentation. If the organization is assessed within the framework of Directive (EU) 2018/2001, the audit report shall also be submitted to the scheme manager for internal monitoring (see NCS 8080-2:2024, 4.1.2). This annex also contains an example of a certification template to illustrate the required information.

#### **C.2 Information in audit report**

**C.2.1** The audit report to be prepared by the certification body shall contain at least the following information about the organization that has been assessed:

- a) contact details of main certified entity (company name and address, details of the designated point of contact);
- b) scope of certification;
- c) whether production process(es) has (have) been assessed within the framework of Directive (EU) 2018/2001 and/or "Regeling conformiteitsbeoordeling vaste biomassa voor energietoepassingen
- d) longitude and latitude coordinates of the production location(s);
- e) in the case of 'producer', the area of certification;
- f) in the case of agricultural and forestry supply chain, estimated amount of sustainable material that can be harvested annually;
- g) in the case of residues and waste collection points, estimated amount of sustainable material that can be collected annually;
- h) list of production locations under the scope of certification (name and address);
- i) input/output materials (physically) handled by the assessed production locations in accordance with the applicable classification system;

NOTE 1 Within the framework of Directive (EU) 2018/2001 the classification according to Annex IX of this Directive applies. Within the framework of "Regeling conformiteitsbeoordeling vaste biomassa voor energietoepassingen" the biomass categories according to this regulation apply.

- j) in the case of producer of the final product, estimated amount of:
  - sustainable material used as input annually;
  - sustainable final product that can be produced annually;

NOTE 2 Where 'sustainable material' is used, it refers to biomass meeting the requirements for 'Better Biomass' certification.

k) chain-of-custody model(s) applied.

**C.2.2** The audit report to be prepared by the certification body shall contain at least the following information about the certification body itself:

- a) contact details (name and address) and logo;
- b) composition of the audit team;
- c) accreditation body, and scope and date of accreditation.

**C.2.3** The audit report to be prepared by the certification body shall contain at least the following information about the audit process:

- a) date of audit;
- b) audit itinerary and duration split by duration spent on-site and remotely, where relevant;
- c) scheme documents applied for audit including version number;
- d) production locations that have been audited;
- e) audit method, including risk assessment and sampling basis, stakeholder consultation;
- f) certification to other voluntary schemes or standards, where applicable;
- g) type of greenhouse gas data, such as default values, NUTS2 values or actual values including information on the application of greenhouse gas emissions saving factors.

**C.2.4** The audit report to be prepared by the certification body shall contain at least the following information about the audit results:

- a) place and date of issuance;
- b) list of non-conformities identified.

NOTE 1 Within the framework of Directive (EU) 2018/2001 the non-conformities together with a respective action plan and timing for their correction as agreed with the economic operators concerned shall be included. These will be published by the scheme owner in an aggregated list on the Better Biomass website.

**C.2.5** In case of low ILUC risk certification (see NTA 8080-2:2023, Annex C), the certification body shall include the following information:

- a) type of additionality measure and additionality test applied as well as type of economic operator (if they are small holders);
- b) total volume of biomass certified as low ILUC risk;

### **C.3 Information in summary audit report**

**C.3.1** The summary report to be prepared by the certification body shall contain at least the following information about the organization that has been assessed:

- a) contact details of main certified entity (company name and address, details of the designated point of contact);
- b) scope of certification;
- c) legal framework
- d) longitude and latitude coordinates of the production location;
- e) list of production locations under the scope of certification (name and address);

NOTE 1 If the organization makes use of facilities of another legal entity (e.g. storage facilities) per C.3.2, these facilities are listed as external facility without stating the name of the legal entity that provides the facilities to avoid possible confusion that this legal entity as such is certified.

- f) input/output materials (physically) handled by the assessed production locations in accordance with the applicable classification system;

NOTE 2 Within the framework of Directive (EU) 2018/2001 the classification according to Annex IX of this Directive applies. Within the framework of "Regeling conformiteitsbeoordeling vaste biomassa voor energietoepassingen" the biomass categories according to this regulation apply.

- g) chain-of-custody model(s) applied.

**C.3.2** The summary audit report to be prepared by the certification body shall contain at least the contact details (name and address) and logo of the certification body itself

**C.3.3** The summary audit report to be prepared by the certification body shall contain at least the following information about the audit process:

- a) date of audit;
- b) scheme documents applied for audit including version number;
- c) production locations that have been audited;
- d) type of greenhouse gas data, such as default values, NUTS2 values or actual values including information on the application of greenhouse gas emissions saving factors.

**C.3.4** The summary audit report to be prepared by the certification body shall contain at least the following information about the audit results:

- a) unique certificate number;
- b) place and date of issuance;
- c) major and critical non-conformities identified per NTA 8080-part;

NOTE 1 This only applies for certificates issued within the framework of Directive (EU) 2018/2001.

NOTE 2 These will be published on the Better Biomass website in an aggregated list of non-conformities together with a respective action plan and timing for their correction as agreed with

the economic operators concerned. Specific information on the certificates or summary audit reports may be redacted to comply with personal data protection legislation.

- d) validity or date of expiration and date of initial certification in case of recertification or change of scope of certification;
- e) stamp and / or signature of certification body.

#### C.4 Template of summary audit report

Figure J.1 provides the template for the 'Better Biomass' summary audit report that contains all required information in accordance with Clause J.3. The certification body shall use the most current version of the template of the summary audit report that is provided by the scheme manager.

NOTE This template shows the version used at date of publication of this document and is subject to changes reflecting developments.

**Figure J.1 — Template of summary audit report**

<b>BETTER BIOMASS SUMMARY AUDIT REPORT</b>	
<b>LEGAL FRAMEWORK</b>	
Assessed in framework of Directive (EU) 2018/2001 [RED-II]	YES / NO
Assessed in framework of 'Regulation solid biomass' <sup>1</sup> [RCRVB]	YES for biomass category / categories 1 / 2 / 3 / 4 / 5 NO
<b>CERTIFICATE HOLDER</b>	
Certificate number	
Organization	
Address	
Country	
Geographical co-ordinates	N E
Website	
Version NTA 8080 part 1-4	2024
Version Better Biomass scheme	2024
Version Interpretation document	Interpretation document N° #
Date of issue initial certificate	YYYY-MM-DD

<sup>1</sup> It concerns the Dutch Regulation conformity assessment of solid biomass for energy applications (i.e. "Regeling conformiteitsbeoordeling vaste biomassa voor energietoepassingen") including the legal definition for 'protected species'.

<b>Date of upgrade to new version</b>	YYYY-MM-DD		
<b>Date of expiry certificate</b>	YYYY-MM-DD		
<b>SCOPE OF CERTIFICATION</b>			
<b>Type of scope(s)</b>	Producer (biomass producer) / Producer (smallholder) / Producer (collector primary residual flows) / Producer (collector non-primary residual flows) / Processor / Trader / End-user		
<b>Production process(es)</b>			
<b>Products</b>			
<b>Nature of raw materials</b>			
<b>Non-modification declaration (only for biomass residual flows)</b>	The organization has not modified its production process(es) to produce more residual flows / N/A		
<b>Total area of cultivation (only for biomass producer/smallholder)</b>	X.XXX / N/A Ha		
<b>Chain-of-custody model</b>	Segregation / Mass balance		
<b>Multiple production locations</b>	YES / NO		
<b>OVERVIEW PRODUCTION LOCATIONS</b> (in addition to location of certificate holder)			
<b>N°</b>	<b>Name of production location</b>	<b>Address</b>	<b>Geographical co-ordinates</b>
<b>NON-CONFORMITIES INITIAL/RECERTIFICATION AUDIT</b> only for certificates within framework of Directive (EU) 2018/2001 [RED-II]			
<available upon request>			
<b>CERTIFICATION BODY</b>			
<b>Organization</b>			
<b>Country</b>			
<b>Website</b>			

## **Annex D**

(normative)

### **Approach in case of residues and waste**

#### **D.1 General**

This annex describes the approach to be applied when assessing an organization that collects residues and waste.

#### **D.2 Confirmation of status of residues and waste**

**D.2.1** The certification body shall determine whether the production process(es) has (have) not been modified to produce more residues and waste by addressing the following aspects, as far as not covered with the risk analysis as described in 7.4.2:

- a) checking whether the raw material is listed in NTA 8080-1:2024, Clause 6 taking into account the scope of certification with respect to demonstrating compliance with legal sustainability requirements;

NOTE NTA 8080-1:2024, Clause 6 includes a separate section for residues and waste within the framework of "Regeling conformiteitsbeoordeling vaste biomassa voor energietoepassingen".

- b) checking the origin and nature of the raw material and the production process(es) at the disposer to determine whether it is likely that the raw material can be classified as residue or waste (i.e. production process(es) has (have) not deliberately modified to produce more of the raw material concerned) by desk research or, if needed, on-site visit at the disposer;
- c) checking the relationship between disposer and collector (i.e. new or existing business relation), taking into accounting previous findings where applicable;
- d) visual inspection of the quality of the raw material at the production location of the collector to determine if this quality corresponds with the quality that can be expected from the raw material to be classified as residue or waste;
- e) verifying whether the volumes are plausible, also by comparing with previous periods.

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

**D.2.2** If it appears from this determination that the raw material cannot be classified as residue or waste, the organization shall be assessed for the scope of 'primary producer' or 'smallholder', whatever applies.

#### **D.3 Certification starting at first point of collection of residues and waste**

**D.3.1** In the case the biomass only consist of residues and waste in accordance with NTA 8080-1:2024, Clause 6 and confirmed per D.2.1, certification starts with the organization that is the first owner of the biobased raw material from the moment that the residues and waste are released from

the organization that disposes of this material (further referred to: disposer). Figure D.1 gives a schematic representation of this case.

NOTE An organization can collect biobased raw material (at different disposal units) and either trade this material directly or process this material to (semi-)finished products.



**Key**

- Non-certified organization
- Certified organization

**Figure D.1 – Schematic representation of certification starting at first point of collection of residues and waste**

**D.3.2** Verification for all units concerned may be carried out by group auditing on the basis of a sample of units. The sample size shall be determined according to D.3.6. As a precondition for group auditing the organization that collects the residues and waste, i.e. the collection point, shall have implemented at minimum an internal management system to create confidence that the individual group members meet the scheme requirements. The group does not have to be an independent legal entity. However, all of the units in the group must be legally or contractually affiliated with the organization that collects the residues and waste and be integrated in its management system. The collection point shall have the right to mandate that the operations introduce necessary corrective measures. This shall be documented if applicable in the official contract between the collection point and the organizations that dispose the residues and waste. The organization that collects the residues and waste, shall have implemented or organised at least the following:

- administration of an internal management system to create confidence that the individual group members meet the scheme requirements.
- maintenance of an updated list of group members
- transparent representation of the delivery relationship with the operations by means of contracts or invoices
- authority to decide whether group members may join the group or be excluded
- responsible management of the certification process
- communication between the neutral certification body and the group members
- annual on-site audit and certification as group manager by the certification body

The organization that collects the residues and waste, shall assess the effectiveness of these measures, by monitoring (including internal group inspection procedures), measurement, analysis, evaluation and continual improvement, according to 5.7 of NTA 8080-1

**D.3.3** Collection points shall submit a list of all points of origin that have signed a self-declaration (i.e. group members) to the auditor prior to the audit of the collection point. The amount of waste generated monthly or annually shall be clearly stated on the self-declaration. Evidence or documents for all individual deliveries shall be available at the collection point and verified by the auditor, including waste disposal agreement, delivery slips and self-declarations.



**D.3.4** The certification body shall check deliveries of sustainable material to downstream recipients by verifying the copies of the sustainability declaration issued by the collection point to recipients of those deliveries, based on a random and risk-based sample.

**D.3.5** Where a collection point has multiple storage sites, the certification body shall audit the mass balance of every storage site.

**D.3.6** A sample consisting of a number of group members equivalent to the square root of the total number of group members shall be audited individually at least once a year. The sample size shall be rounded up on whole numbers. That number shall be increased in the event of a higher level of risk. The general level of risk in the areas and the consequences of that level of risk for the auditing approach are established by the auditor in accordance with 7.4.2. The sample shall be representative of the whole group and determined using a combination of risk and random selection. When carrying out the risk analysis, the information available shall be compared with the applicable requirements to determine the risk of non-conformities at the points of origin. The points of origin with relatively high risk shall be assessed. Although sampling is risk based, a part of the sample shall be randomly selected as well. The random selection shall represent at least 25 % of the sample. The points of origin selected for the audit shall vary from year to year.

**D.3.7** The assessment may be performed remotely, unless there is doubt concerning the existence of the point of origin or where it meets the criteria for on-site audit pursuant to D.3.8. Auditors shall check deliveries of sustainable material to downstream recipients by verifying the copies of the sustainability declaration issued by the collecting point to recipients of those deliveries, based on a random and risk-based sample;

**D.3.8** For biofuels and bioliquids, points of origin supplying five or more tonnes per month of waste or residue listed in part A and B of Annex IX to Directive (EU) 2018/2001 shall be subject to an on-site audit. The on-site audit may be based on a sample where a group auditing approach is taken.

**D.3.9** Critical or major non-compliance of individual group members identified during an audit shall be addressed in accordance with 7.5.4. If a critical or major non-compliance is identified in the whole initial group sample, then an additional sample of group members of the same size shall also be audited. Systemic non-compliance of the majority of group members across the whole sample shall lead to the suspension or withdrawal of the certification, as applicable.

**Annex E**  
(normative)

**Methods to assess conformity to applicable requirements**

**E.1 General**

This annex describes the methods to be employed to assess conformity to the applicable requirements in the four parts of the NTA 8080:2024 series. This annex also specifies the requirements for assessing an organization that collects primary and or non-primary residues and waste.

**E.2 Assessment of general requirements**

**E.2.1 Overview of assessments methods**

Table E.1 provides an overview of the methods that shall be employed by the audit team of the certification body to assess conformity with the applicable requirements of NTA 8080-1:2024 depending on the scope(s) of certification.

**Table E.1 — Methods to assess general requirements per NTA 8080-1:2024**

Sub-clause in NTA 8080-1	Element	Assessment method(s)	Scope according to NTA 8080-1						
			'producer'				'processor'	'trader'	'end user'
			primary producer	smallholder	collector of primary residues and waste	collector of non-primary residues and waste			
<b>5</b>	<b>General requirements and guidance</b>								
5.2	Documentation management system	Check of management system documents	X	X	X	X	X	X	X
5.3	Description of processes	Check of documents on description of processes	X	X	X	X	X	X	X
5.4	Time periods	Check of document on justification selected time periods (recommendation, cannot result in non-conformity)	X	X	X	X	X	X	X

Sub-clause in NTA 8080-1	Element	Assessment method(s)	Scope according to NTA 8080-1						
			'producer'				'processor'	'trader'	'end user'
			primary producer	smallholder	collector of primary residues and waste	collector of non-primary residues and waste			
5.5	Data and information	Check on origin and justification of (aggregated) data Check on compliance of retention terms	X	X	X	X	X	X	X
5.6	Laws and regulations	Check on overview of laws and regulations and way changes are managed and implemented	X	X	X	X	X	X	X
5.7	Monitoring, measurement, analysis, evaluation and continual improvement	Check of documents Interviews with employees Visual inspection of production location	X	X	X	X	X	X	X
5.8	Complaints regulation	Check of documents Check on contribution to continual improvement	X	X	X	X	X	X	X
<b>6</b>	<b>Residues and waste</b>								
6.2	Classification of residues and waste within framework of Directive (EU) 2018/2001	Check of type of biomass flows, origin and registration			X	X			
6.3	Classification of residues and waste within framework of "Regeling conformiteitsbeoordeling vaste biomassa voor energietoepassing"	Check of type of biomass flows, origin and registration			X	X			

Sub-clause in NTA 8080-1	Element	Assessment method(s)	Scope according to NTA 8080-1						
			'producer'				'processor'	'trader'	'end user'
			primary producer	smallholder	collector of primary residues and waste	collector of non-primary residues and waste			
6.4	Classification of residues and waste in other occasions	Check of type of biomass flows, origin and registration			X	X			

## E.2.2 Specific requirements and guidance

### E.2.2.1 Residues and waste

**E.2.2.1.1** When assessing a disposer as part of the audit of the organization that collects residues and waste, the certification body shall at least verify the nature and origin of the raw materials, the volumes, the waste disposal agreement, the delivery notes or similar transaction documents, statement that raw materials conforms to the definition of residues and waste in accordance with NTA 8080-1:2024, Clause 6 (see also D.2) and the applicable sustainability requirements, and the indicative volumes of residues and waste to be supplied on a monthly or annual basis.

**E.2.2.1.2** In the case of agricultural residues and waste, the certification body shall verify whether the country of origin of the agricultural biomass requires the application of essential soil management practices (see NTA 8080-2:2024, 8.1.3) to address the potential impact of harvesting such residues and waste on soil quality and soil carbon, and has in place mechanisms to monitor and enforce the implementation of those practices.

In addition, the certification body shall verify that the organization applies such management practices effectively and monitors them at the level of the production location that supplies the agricultural biomass. This shall be verified by evaluation management plans which ensure that a relevant set of essential soil management and monitoring practices is applied, as specified in 8.1.3 of NTA 8080-2.

## E.3 Assessment of sustainability requirements

### E.3.1 Overview of assessments methods

Table E.2 provides an overview of the methods that shall be employed by the audit team of the certification body to assess conformity with the applicable requirements of NTA 8080-2:2024 depending on the scope(s) of certification.

Table E.2 — Methods to assess sustainability requirements per NTA 8080-2:2024

Sub-clause in NTA 8080-2	Element	Assessment method(s)	Scope according to NTA 8080-2						
			'producer'				'processor'	'trader'	'end user'
			primary producer	smallholder	collector of primary residues and waste	collector of non-primary residues and waste			
<b>5</b>	<b>Greenhouse gas emissions saving</b>								
5.1	Greenhouse gas emissions saving in the case of bioenergy	Check on use of correct calculation methodology Verification of variable input values on location	X	X	X	X	X	X	X
5.2	Greenhouse gas emissions saving in the case of biobased products	Check on use of correct calculation methodology Verification of variable input values on location	X	X	X	X	X	X	X
6	High-carbon stock	Check in advance based on freely available data Check of documents Visual inspection of production location	X	X	X				
<b>7</b>	<b>Biodiversity</b>								
7.1 to 7.4		Check in advance based on freely available data Check of documents Visual inspection of production location	X	X	X				
7.5 to 7.9		Check of documents Visual inspection of production location Interviews with employees	X	X					
<b>8</b>	<b>The environment</b>								

Sub-clause in NTA 8080-2	Element	Assessment method(s)	Scope according to NTA 8080-2						
			'producer'				'processor'	'trader'	'end user'
			primary producer	smallholder	collector of primary residues and waste	collector of non-primary residues and waste			
8.1	Soil	Examination of measurement results and verification of their reliability Check of documents and management plans Interviews with employees Visual inspection of production location	X	X	X				
8.2	Groundwater and surface water	Examination of measurement results and verification of their reliability Check of documents Interviews with employees Visual inspection of production location	X	X					
8.3	Air	Examination of measurement results and verification of their reliability Check of documents Interviews with employees Visual inspection of production location	X	X					
8.4	Waste	Check of documents Interviews with employees Visual inspection of production location	X	X					
<b>9</b>	<b>Competition with food and local applications of agricultural biomass</b>								

Sub-clause in NTA 8080-2	Element	Assessment method(s)	Scope according to NTA 8080-2						
			'producer'				'processor'	'trader'	'end user'
			primary producer	smallholder	collector of primary residues and waste	collector of non-primary residues and waste			
9.1		Check on existence and content of report	X						
9.2		Check on existence and content of report (choice of raw material cannot result in non-conformity)					X		X
9.3 9.4 9.5		Check on measures taken	X <sup>c</sup>						
<b>10</b>	<b>Prosperity</b>								
10.1 10.2 10.3 10.4		Check of documents Interviews with employees	X						
<b>11</b>	<b>Wellbeing</b>								
11.1	Working environment <sup>d</sup>	Check of documents Interviews with employees Visual inspection of production location	X	X <sup>a</sup>	X	X	X	X	X
11.2	Local community <sup>e</sup>	Check of documents Interviews with (local) employees	X	X <sup>b</sup>	X	X	X	X	X

Sub-clause in NTA 8080-2	Element	Assessment method(s)	Scope according to NTA 8080-2						
			'producer'				'processor'	'trader'	'end user'
			primary producer	smallholder	collector of primary residues and waste	collector of non-primary residues and waste			
<p><sup>a</sup> for smallholders, compliance with subclauses 11.1.3 to 11.1.7, 11.1.9 and 11.1.10 does not have to be assessed.</p> <p><sup>b</sup> for smallholders, compliance with subclauses 11.2.5 and 11.2.6 does not have to be assessed.</p> <p><sup>c</sup> This sustainability aspect is only required for organizations that market their biomass as 'ILUC low risk'. See Annex F for further auditing provisions.</p> <p><sup>d</sup> Countries which have ratified these declarations are expected to have implemented the provisions in these declarations in their legislation, with which the organization is already required to comply. Companies in these countries can be assumed to comply with the requirements of sections 11.1.2 to 11.1.10 of NTA 8080-2, provided that enforcement is also adequately regulated.</p> <p><sup>e</sup> In countries or regions where these requirements are adequately covered in permit procedures, organizations are assumed to comply with the requirements of sections 11.2.2 to 11.2.6.</p>									

### E.3.2 Specific requirements and guidance

#### E.3.2.1 Status of land

##### E.3.2.1.1 General

**E.3.2.1.1.1** With respect to the assessment of the requirements related to the status of land (i.e. NTA 8080-2:2023, 7.1), the certification body shall use evidence like aerial photographs, satellite images, maps, land register entries/databases (e.g. the integrated administration and control system (ICAS) for the European Union's common agricultural policy) and site surveys to assess whether the status of land has been changed in or after January 2008.

##### E.3.2.1.2 Highly biodiverse grassland

**E.3.2.1.2.1** The certification body shall verify whether the land is or has been highly biodiverse grassland at any moment since January 2008. When land remains grassland, or would have remained grassland in the absence of human intervention, and is located in any of the geographic ranges listed in Regulation (EU) 1370/2014 (see NTA 8080-2:2023, 7.1), this land shall be considered as natural, highly biodiverse grassland.

**E.3.2.1.2.2** For land that is located outside the areas referred to in E.3.2.1.2.1, the certification body shall assess whether the grassland maintains, or would have maintained in the absence of human intervention, the natural species composition and ecological characteristics and processes. Where that is the case, the land shall be considered as being, or having been, natural, highly biodiverse grassland. Where grassland has already been converted to arable land, and it is not possible to assess the characteristics of the land itself through information available from the national competent authorities or satellite imagery, this land shall be considered such land as not having been highly biodiverse grassland at the moment of conversion.



**E.3.2.1.2.3** Where the land ceased, or would have ceased in the absence of human intervention, to be grassland, is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, then the land shall be considered as non-natural, highly biodiverse grassland.

## E.4 Assessment of greenhouse gas calculations

### E.4.1 Overview of assessments methods

Table E.3 provides an overview of the methods that shall be employed by the audit team of the certification body to assess conformity with the applicable requirements of NTA 8080-3:2024 depending on the scope(s) of certification.

**Table E.3 — Methods to assess greenhouse gas calculations per NTA 8080-3:2024**

Sub-clause in NTA 8080-3	Element	Assessment method(s)	Scope according to NTA 8080-3						
			'producer'				'processor'	'trader'	'end user'
			primary producer	smallholder	collector of primary residues and waste	collector of non-primary residues and waste			
5	Greenhouse gas calculations for biofuels and bioliquids	Check on use of correct calculation methodology Verification of variable input values on location	X	X	X	X	X	X	X
6	Greenhouse gas calculations for biomass fuels	Check on use of correct calculation methodology Verification of variable input values on location	X	X	X	X	X	X	X
7	Use of default values, actual values and disaggregated default values	Check on use of correct calculation methodology Verification of variable input values on location	X	X	X	X	X	X	X

### E.4.2 Specific requirements and guidance

**E.4.2.1** In the case the organization uses actual values to calculate its greenhouse gas emission performance, the certification body shall have obtained all relevant information from this organization in advance of the planned audit. This information includes input data and any relevant evidence, information on the emission factors and standard values applied and their reference sources,

greenhouse gas emission calculations and evidence relating to the application of greenhouse gas emission saving credits ( $e_{ccr}$ ,  $e_{ccs}$ ,  $e_{sca}$ ).

**E.4.2.2** The certification body shall verify the capability of the organization to conduct actual value calculations before the organization may make claims on greenhouse gas emissions based on actual values. The certification body shall verify the actual value calculations in subsequent audits.

**E.4.2.3** The certification body shall document the emissions that occur at the production location subject to assessment in the audit report. In the case of processing of final fuels, the audit report shall contain the emissions after allocation and the achieved savings. If the emissions deviate significantly from typical values (i.e. >10%), or calculated actual values of emissions savings are abnormally high (more than 30% deviation from default values), then the audit report shall also include information that explains this deviation. The certification body shall also immediately inform the scheme manager of such deviations.

**E.4.2.4** In the case of carbon capture and replacement, the certification body shall verify that the estimate of emissions saving from capture and replacement of CO<sub>2</sub> is limited to emissions avoided through the capture of CO<sub>2</sub> of which the carbon originates from agricultural biomass and which is used to replace fossil-derived CO<sub>2</sub>. The certification shall take into account the following information to be obtained from the organization in this verification:

- a) the purpose for which the captured CO<sub>2</sub> is used;
- a) the origin of the CO<sub>2</sub> that is replaced including a description how the CO<sub>2</sub> that is replaced was previously generated and a written statement that due this replacement emissions of the reported quantity are avoided;
- b) the origin of the CO<sub>2</sub> that is captured;
- c) information on emissions due to capturing and processing of CO<sub>2</sub>.

It is not required to conduct audits on the premises of the buyer, as the buyer of the CO<sub>2</sub> is not part of the chain of custody related to the production of bioenergy (or biobased products), unless there is reasonable suspicion that the written declaration contains false information.

**E.4.2.5** In the case of carbon capture and geological storage (Eccs), the certification body shall verify that CO<sub>2</sub> was effectively captured and safely stored in accordance with Directive 2009/31/EC of the European Parliament and of the Council on the geological storage of carbon dioxide. Where the CO<sub>2</sub> is geologically stored, the certification body shall verify the evidence provided on the integrity of the storage site and the volume of the CO<sub>2</sub> stored. Where a third party carries out the transport or geological storage, proof of storage may be provided through the relevant contracts with and invoices of that third party.

**E.4.2.6** In case an actual GHG value is used for gas losses and/or for liquefaction, a plausibility check shall be performed by a technical expert during the audit.

**E.4.2.7** In case an economic operator processes different sources of (bio)methane into another fuel (e.g. biomethanol), evidence shall be checked to ensure an appropriate mass balance of bioenergy content claims that enter and leave the process.

**EXAMPLE** If biomethane is sourced via a direct connection to a biomethane plant, it shall be checked that the capacity coming from the plant is consistent with the claim made by the biomethanol producer and the biomethane raw material is not also claimed by another economic operator.

NOTE In case of multiple inputs of methane, the renewable energy content of the resulting output (e.g. biomethanol) may be subject to testing in accordance with the verification methods described in the Delegated Act on co-processing.

## E.5 Assessment of chain-of-custody requirements

### E.5.1 Overview of assessments methods

Table E.4 provides an overview of the methods that shall be employed by the audit team of the certification body to assess conformity with the applicable requirements of NTA 8080-4:2024 depending on the scope(s) of certification.

**Table E.4 — Methods to assess chain-of-custody requirements per NTA 8080-4:2024**

Sub-clause in NTA 8080-4	Element	Assessment method(s)	Scope according to NTA 8080-4						
			'producer'				'processor'	'trader'	'end user'
			primary producer	smallholder	collector of primary residues and waste	collector of non-primary residues and waste			
5	Requirements for organizations active in chain of custody	<p>Check on applied chain-of-custody model</p> <p>Interviews with employees</p> <p>Visual inspection of production location</p> <p>Check on organization of administration and check of registrations</p> <p>Check whether administration corresponds with applied chain –of-custody model</p> <p>Verification of the accuracy of data recorded by the economic operators or their representatives in the Union database</p>	X	X	X	X	X	X	X

Sub-clause in NTA 8080-4	Element	Assessment method(s)	Scope according to NTA 8080-4						
			'producer'				'processor'	'trader'	'end user'
			primary producer	smallholder	collector of primary residues and waste	collector of non-primary residues and waste			
6	Transaction document	Check on format transaction certificate  Sampling of transaction certificates issued	X	X	X	X	X	X	
7	Declarations	Check on format declarations  Random sampling of declarations issued							X

### E.5.2 Specific requirements and guidance

**E.5.2.1** The certification body may request the organization to make all mass balance data available at the request of the planned audit, including data that are related to other voluntary schemes.

**E.5.2.2** When assessing the existence and functioning of the mass balance system, the certification body shall at least check the following:

- a) list of all production locations that are under the scope of certification, for which each production location shall have its own mass balance records;
- b) list of all consignments received (inputs) per production location, including description of the material handled and details of the supplier for each consignment;
- c) list of all consignments sent (outputs) per production location, including description of the material handled and details of the buyer for each consignment;
- d) conversion factors applied, in particular in the case of processing residues and waste to ensure that the process is not being modified to produce more residues and waste materials;
- e) any discrepancies between bookkeeping system and inputs, outputs and balances;
- f) allocation of sustainability characteristics;
- g) equivalence of the sustainability data and the physical stock at the end of the mass balance period.

**E.5.2.3** The certification body shall check that the mass balance records contain information about both the inputs and the outputs of sustainable and non-sustainable material (including where relevant fossil fuels) handled by the production location(s).

**E.5.2.4** The certification body shall take a sample of the calculations (i.e. inputs, outputs, conversion factors and any balance carried forward), for which all data shall be checked against the bookkeeping system.

**E.5.2.5** The certification body shall check whether:

- a) the timeframe of the mass balance is transparent, documented and consistent, and corresponds with the appropriate period of time;
- b) inputs and outputs are accompanied, where relevant, by an appropriately allocated set of sustainability characteristics in which the outputs may not exceed the inputs (see also E.5.2.2 items f) and g)).

**E.5.2.6** In case the organization makes use of facilities of another legal entity (e.g. storage facilities) (see also C.3.2), the certification body shall assess the mass balance system of every facility.

**E.5.2.7** In the case of co-processing according to NTA 8080-4:2024, Clause B.3, the certification body shall verify the consistency between the quantities of biomass entering the process and the quantities of biofuel and biogas that are recorded as being produced from the biobased raw material by:

- a) verifying the evidence supplied by the organization, including assessing:
  - 1) the testing method applied;
  - 2) the system of additional controls put in place;
  - 3) the calculation method used to incorporate the results of all tests into the calculation of the final share of biofuels and biogas;
- b) checking the plausibility of the claims including comparison with industry standards.

**E.5.2.8** Certification of the chain of custody actors shall be provided up to the point of injection into the gas grid. The certification of mass balancing of energy units of gaseous fuels within an interconnected infrastructure or between interconnected infrastructures shall only be provided if the voluntary scheme certification is complementary to the system mass balancing carried out with the support of the Union Database. Therefore, sustainability characteristics shall only be assigned to consignments of gas that have been registered in the Union Database, once the database is fully operational covering gaseous value chains. The mass balance of the interconnected infrastructure carrying the gas has to be in its entirety covered by the Union Database.

**E.5.2.9** Within the framework of Directive (EU) 2018/2001 Auditors shall verify that the entries in the Union Database of the organization correspond with the figures that are part of the organization's bookkeeping and net mass balance data or other encoded information on their entities or sites. Any deviations between data that has been registered in the Union Database and the respective data from the economic operator's documentation shall be immediately flagged in the audit report and to the voluntary scheme. Such discrepancies can lead to major non-conformities identified in the audit report and trigger a suspension of the certificate of the economic operator (See section H.3)

## **Annex F** (informative)

### **Guidelines for executing a stakeholder consultation**

#### **F.1 General**

This annex provides an elaboration of the methodology and good practices to execute a stakeholder consultation by the certification body.

NOTE These guidelines can also be applied by the organization that wish to be (re)certified.

#### **F.2 Methodology**

The certification body that needs to execute a stakeholder consultation should develop and document a methodology for executing the consultation of direct stakeholders. This methodology should ensure that:

- a) those stakeholders will be identified and consulted who have relevant information and who are suitable to the size, intensity and complexity of the producer of agricultural biomass or collector of primary residues and waste in view of scope and number;

NOTE In the case of a large-scale company, the consultation will likely include organizations that operate at national and or regional level in the surroundings of the producer of agricultural biomass. In the case of a smaller company, the consultation can be limited to a number of local organizations, pressure groups or individuals.

- b) stakeholders will be adequately informed and have the possibility to share their views and or information with the organization, confidentially if necessary, from at least 30 days prior to the consultation;
- c) information and opinions, as brought forward by the consulted stakeholders, will be treated confidentially, and will be evaluated objectively and substantively.

#### **F.3 Good practices**

**G.3.1** The certification body should focus the consultation on direct, actual observations to determine in which extent the organization to be (re)certified conforms to applicable requirements in NTA 8080-2:2024.

**G.3.2** The certification body should apply consultation techniques that are culturally appropriate for the stakeholders with whom the consultation will be executed.

**G.3.3** The certification body should have adequate documented information available of each consultation, taking into account the protection of individuals or pressure groups.

**G.3.4** The certification body should inform the stakeholders within six months after the closure of the consultation how, as far as applicable, the comments of the stakeholders have been interpreted and or considered in the judgement whether the organization to be (re)certified conforms to the applicable requirements in NTA 8080-2:2024 or not.

## Annex G (normative)

### Critical and major non-conformities

#### G.1 General

This annex provides an overview of the non-conformities to be classified as critical non-conformity or as major non-conformity as defined in 7.5.1.

#### G.2 Critical non-conformities

Table H.1 shows the non-conformities that shall be classified as critical.

**Table H.1 — Critical non-conformities**

Description critical non-conformity	Related section in reference document
The intentional duplication of proof of sustainability to seek financial benefit.	NCS 8080-1 section 7.5.1
The deliberate modification of a production process to produce additional residue material.	NCS 8080-1 section 7.5.1
The deliberate contamination of a material with the intention of classifying it as a waste.	NCS 8080-1 section 7.5.1
The total greenhouse gas emission saving along the supply chain of the biobased raw material is lower than the threshold value	NTA 8080-2:2023, chapter 5
The organization has constructed a production location after the reference year in land with high carbon stocks from which construction is excluded beforehand	NTA 8080-2:2023, chapter 6
The organization has constructed a production location after the reference year in land with high conservation value and from which construction is excluded beforehand or in which the exceptions for construction are not met	NTA 8080-2:2023, chapter 7
The organization disposes of or uses residual products that formerly had the function to preserve or improve the soil quality	NTA 8080-2:2023, 8.1.2, 8.1.3
The organization uses water from non-renewable sources	NTA 8080-2:2023, 8.2
The organization burns the stubble or standing crops as part of the management of the production location, where burning is not allowed	NTA 8080-2:2023, 8.3.2, 8.3.3
The organization cannot justify the sustainability claims that it makes	NTA 8080-4:2023, chapter 7

<b>Description critical non-conformity</b>	<b>Related section in reference document</b>
The organization cannot declare the names of other voluntary schemes in which it participates and make available all relevant information, including the mass balance data and the auditing reports, or any other aspect of the sustainability requirements laid down in Directive (EU) 2018/2001 <sup>a</sup>	NTA 8080-1:2023, 5.5 and NTA 8080-4:2023, 5.5
<sup>a</sup> This critical non-conformity only applies if the organization is certified to another certification scheme.	

### G.3 Major non-conformities

Table H.2 shows the non-conformities that shall be classified as major.

**Table H.2 — Major non-conformities**

<b>Description major non-conformity</b>	<b>Related section in reference document</b>
The organization has not the required information and documentation available at all	NTA 8080-1:2023, 5.3 and 5.5
The organization has not retained its documents for at least five years or longer as mandatory to prevailed laws and regulations	NTA 8080-1:2023, 5.4
The identification of incorrect documentation in more than 10 % of the claims included in the representative sample.	NCS 8080-1 section 7.5.1
The organization has not organized the PDCA-cycle ('plan-do-check-act' cycle) in such way that it is able to implement essential improvements in its operational management	NTA 8080-1:2023, 5.7
The organization fails to provide relevant information to auditors for example, mass balance data and audit reports	NCS 8080-1 section 7.5.1
The organization omits declaring its participation in other voluntary schemes during the certification process;	NCS 8080-1 section 7.5.1
The organization cannot demonstrate to be familiar with the laws and regulations that apply to its operational management	NTA 8080-1:2023, 5.6
The organization cannot submit a validated calculation for its contribution to the greenhouse gas emission saving along the supply chain of the biobased raw material, as far as no default values have been used	NTA 8080-1: 2023, 5.1, NTA 8080-3:2025, chapter 5, 6, 7
The organization has used biomass that were not allowed to be used in view of carbon debt	NTA 8080-2:2023, 6.6
The organization markets its agricultural biomass as 'ILUC low risk' without demonstrating that one or more of the possible solutions to reduce ILUC has been applied	NTA 8080-2:2023, 9.3
The organization applies a chain-of-custody model that is not allowed in view of the intended application	NTA 8080-4:2023, 4.1



<b>Description major non-conformity</b>	<b>Related section in reference document</b>
The organization doesn't issue transaction certificates or issues incorrect transaction certificates	NTA 8080-4:2023, chapter 6
The organization has an inadequate bookkeeping to demonstrate that the mass balance is well balanced within the balance period in accordance with NTA 8080-4:2023, 5.3	NTA 8080-4:2023, 5.5.4
The organization has not designed its production location(s) in accordance with the requirements of the applied chain-of-custody model	NTA 8080-4:2023, 5.6
The organization doesn't conform to the requirements for the use of logo	NTA8080-1:2023, Annex B
The data that has been registered in the Union Database deviates from the respective data from the economic operator's documentation	NTA 8080-4:2023, 5.5.2

Auditors shall treat as a major non-compliance any identified deviation in the testing method or inaccuracy in incorporating the results of such tests into the final calculation by the organization.

## **Annex H** (normative)

### **'Better Biomass' certificate**

#### **H.1 General**

This annex provides the information to be included in the 'Better Biomass' certificate to be issued to the organization that has received a positive certification decision.

#### **H.2 Information on 'Better Biomass' certificate**

The 'Better Biomass' certificate to be issued to the organization that has received a positive certification decision shall at least contain the following information:

a) details of the certified organization:

1) full name of the organization in accordance with authentic document;

NOTE A certificate of the Chamber of Commerce or statute can be considered.

2) place of business;

b) details of the certification body:

1) name;

2) place of business;

3) accreditation number;

c) whether production process(es) has (have) been assessed within the framework of Directive (EU) 2018/2001 and/or "Regeling conformiteitsbeoordeling vaste biomassa voor energietoepassingen";

d) details of certified subject:

1) scope(s) as described in Clause 1;

2) in case of low ILUC risk, type of additionality measure(s) and additionality test applied;

3) specific production location(s) including longitude and latitude coordinates;

4) description of object;

5) production process(es);

NOTE The description of production process(es) has the form as: "The [operation] of [product class]", in which [operation] is used as noun and [product class] is chosen as such that it fits to the activities of the organization that have been assessed. Examples of description of production processes are "The production of corn", "The pelletization of woody residues and waste", "The digestion of residues and waste", "The refinement of biogas to biomethane quality", "The production of green electricity" and "The production of biopolymers".

6) in case of low ILUC risk, the total volume of biobased raw material certified as low ILUC risk;

- 7) type(s) of chain-of-custody model(s);
- 8) text that indicates that the output of the production process(es) of the organization conforms to the applicable requirements of the NTA 8080:2024 series;
- 9) declaration that production process(es) has (have) not been modified to produce more residues and waste, in the case the scope of certificate includes 'collector of primary residues and waste' and or 'collector of non-primary residues and waste';
- 10) (original) commencing date of the certificate and date on which the certificate was extended where applicable;
- 11) validity of the certificate;
- 12) identification of the certificate (e.g. unique certificate number);
- 13) 'Better Biomass' logo;
- 14) signature(s) of the authorized person(s) of the certification body.

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## Bibliography

- [1] ISO 19011, *Guidelines for auditing management systems*
- [2] Directive (EU) 2018/2001 of the European Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources

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