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# Additional requirements for certification bodies providing certification against PEFC ST 5002 – RED II



**PEFC RED II  
STANDARD**

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## Foreword

PEFC, the Programme for the Endorsement of Forest Certification, is a worldwide organisation promoting sustainable forest management through forest certification and labelling of forest-based products. Products with a PEFC claim and/or label offer assurances that the raw materials used in their manufacture originate from sustainably managed forests and Trees outside Forests (TOF) areas, recycled and controlled sources.

The PEFC Council endorses national and regional forest certification systems that comply with PEFC Council requirements. Systems are subject to regular evaluations.

This document had been developed in an open, transparent, consultative and consensus based process covering a broad range of stakeholders.

## Introduction

The PEFC Council is the owner of the PEFC forest certification scheme. The PEFC Council has extended the existing scheme with new technical documentation (the PEFC RED II certification scheme) to be recognised by the European Commission as a voluntary scheme under *Directive (EU) 2018/2001 of the European Parliament and of the Council on the promotion of the use of energy from renewable sources - recast* (hereinafter RED II), to allow PEFC chain of custody certified organisations to comply with the obligations from the RED II Directive.

The PEFC RED II certification scheme is built up over the PEFC Chain of Custody scheme, providing supplements and interpretations to the existing chain of custody requirements, as well as new requirements. It also includes additional requirements for chain of custody notified certification bodies and other technical requirements necessary to ensure the integrity, harmonised implementation, and consistency of the scheme, and to ensure that the scheme satisfies the needs and expectations of stakeholders and the market.

The scope of the PEFC RED II certification scheme is defined by the following attributes:

**Type of biomass:** Ligno-cellulosic material that is derived from forests (forest biomass and forestry residues); processing residues originating in forest-related industries and wastes.

**Note:** Biomass originating in agriculture, aquaculture, and fishery sources, including residues from related industries or processing, is not covered by the scope of the PEFC RED II certification scheme.

**Type of fuel(s):** Biomass fuels (pellets, wood chips and graded hog fuel) produced from ligno-cellulosic material for heating, cooling, and electricity production.

**Note 1:** “Bioliquids”, “biofuels”, “biogas”, “renewable liquid and gaseous transport fuels of non-biological origin” and “recycled carbon fuels” are not covered by the scope of the PEFC RED II certification scheme.

**Note 2:** Graded hog fuels are wood fuels that have pieces of varying size and shape, produced by crushing with blunt tools (this definition is based on ISO 16559).

**Geographic coverage:** Global

**Chain of custody coverage:** Full biomass supply chain

This standard is international, and the requirements can be implemented globally.

The PEFC RED II certification scheme requires that organisations supplying forest biomass and ligno-cellulosic material derived from processing residues originating in forest-related industries and wastes for the production of heat, cooling, or energy shall hold a PEFC RED II certificate and a PEFC chain of custody certificate in order to make RED II compliant declarations and claims.

The assurance of compliance of forest biomass with the RED II sustainability criteria relies within the PEFC RED II certified organisation. When sourcing forest biomass, PEFC RED II certified organisations can source:

- a) Forest biomass produced in a country where there is a risk assessment recognised by PEFC that proves compliance at Level A with the RED II sustainability criteria. In those cases, the producer of the forest biomass does not need any additional PEFC certification.
- b) Forest biomass from a country where there is a risk assessment recognised by PEFC at Level A, however, the risk assessment does not prove full compliance at Level A or where such a country risk assessment does not exist. In those cases, the PEFC RED II certified organisation shall ensure that the forest biomass is PEFC certified (produced by a holder of a valid and recognised PEFC SFM certificate). In addition, the PEFC RED II certified organisation shall require the biomass producer to comply with the corresponding requirements in chapter 6 of PEFC ST 5002 to prove compliance at Level B with the non-compliant RED II sustainability criteria at Level A. The PEFC RED II certified organisation shall require the producer of forest biomass to provide evidence of the compliance with the corresponding Level B requirements in chapter 6 of PEFC ST 5002, including first or second party auditing of the implementation of those Level B requirements.

# 1. Scope

This standard provides interpretations and additional requirements to *PEFC ST 2003, Requirements for Certification Bodies Operating Certification against the PEFC International Chain of Custody Standard* that certification bodies shall implement to provide certification against PEFC ST 5002 for the purpose of RED II compliance.

To provide audits against the requirements laid out in PEFC ST 5002, certification body personnel shall be qualified to provide PEFC chain of custody audits as per PEFC ST 2003 and be qualified according to the additional requirements in this document.

In this standard, the following verbal forms are used: “shall” indicates a requirement; “should” indicates a recommendation; “may” indicates a permission; “can” indicates a possibility or a capability. Further details can be found in the ISO/IEC Directives, Part 2.

## 2. Normative references

The following referenced documents are indispensable for the application of this standard. For both dated and undated references, the latest edition of the referenced document (including any amendment) applies.

ISO/IEC 17000, *Conformity assessment – Vocabulary and general principles*

ISO/IEC 17021-1, *Conformity assessment – Requirements for bodies providing audit and certification of management systems – Part 1: Requirements*

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

ISO/IEC 17067, *Conformity assessment - Fundamentals of product certification and guidelines for product certification schemes*

ISO 19011, *Guidelines for auditing Management systems*

PEFC ST 1003, *Sustainable Forest Management – Requirements (available from [www.pefc.org](http://www.pefc.org))*

PEFC ST 1002, *Group Forest Management Certification – Requirements (available from [www.pefc.org](http://www.pefc.org))*

PEFC ST 2001, *PEFC Trademarks Rules – Requirements (hereinafter PEFC Trademarks standard), (available from [www.pefc.org](http://www.pefc.org))*

PEFC ST 2002, *Chain of Custody of Forest and Trees Based Products, Requirements (available from [www.pefc.org](http://www.pefc.org))*

PEFC ST 2003, *Requirements for Certification Bodies providing certification against the PEFC International Chain of Custody Standard (available from [www.pefc.org](http://www.pefc.org))*

PEFC ST 5002, *Additional requirements for organisations sourcing forest biomass – RED II*

PEFC ST 5004, *Requirements for the development of Level A risk assessments and its recognition by PEFC as per Article 29 (6a) and (7a) of the RED II Directive*

*PEFC Template for the Assessment of the Risk at Level A against the RED II Sustainability Criteria for Forest Biomass sourced from [Geographical scope]*

*Directive (EU) 2018/2001 on the promotion of the use of energy from renewable sources (RED II Directive)*

*Commission Implementing Regulation (EU) 2022/2448 of 13 December 2022 on establishing operational guidance on the evidence for demonstrating compliance with the sustainability criteria for forest biomass laid down in Article 29 of Directive (EU) 2018/2001 of the European Parliament and of the Council (IR 2022/2448)*

*Commission Implementing Regulation (EU) 2022/996 of 14 June 2022 on rules to verify sustainability and greenhouse gas emissions saving criteria and low indirect land-use change-risk criteria apply and its annexes (IR 2022/996)*

*Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives*

## 3. Terms and Definitions

### 3.1 General

The following definitions laid down in Article 2 of RED II, Article 2 of the *Commission Implementing Regulation (EU) on establishing operational guidance on the evidence for demonstrating compliance with the sustainability criteria for forest biomass* (hereinafter IR 2022/2448), and Article 2 of the *Commission Implementing Regulation (EU) on rules to verify sustainability and greenhouse gas emissions saving criteria and low indirect land-use change-risk criteria* (hereinafter IR 2022/996) are applicable for the implementation of PEFC ST 5002.

#### 3.1.1 Actual value

The greenhouse gas emissions savings for some or all of the steps of a specific biofuel, bioliquid or biomass fuel production process, calculated in accordance with the methodology laid down in Part C of Annex V or Part B of Annex VI of RED II.

#### 3.1.2 Agricultural biomass

**Biomass** produced from agriculture.

#### 3.1.3 Biomass

The biodegradable fraction of products, **waste**, and **residues** from biological origin from agriculture, including vegetal and animal substances, from forestry and related industries, including fisheries and aquaculture, as well as the biodegradable fraction of **waste**, including industrial and municipal **waste** of biological origin.

#### 3.1.4 Biomass fuels

Gaseous and solid fuels produced from **biomass**.

#### 3.1.5 Carbon pool

The whole or part of a biogeochemical feature or system within the territory of a Member State and within which carbon, any precursor to a greenhouse gas containing carbon, or any greenhouse gas containing carbon is stored.

#### 3.1.6 Carbon stock

The mass of carbon stored in a **carbon pool**.

#### 3.1.7 Carbon sink

Any process, activity or mechanism that removes a greenhouse gas, an aerosol, or a precursor to a greenhouse gas from the atmosphere

#### 3.1.8 Certification audit (or initial audit)

An initial audit before participation in a scheme, with the purpose of issuing a certificate under a **voluntary scheme**.

### 3.1.9 Certification body

A certification body is an independent accredited or recognised conformity assessment body that concludes an agreement with a **voluntary scheme** to provide certification services for raw materials or fuels by carrying out audits of **economic operators** and issuing certificates on behalf of the **voluntary schemes** using the voluntary scheme's certification system.

**Note:** Certification bodies shall sign a PEFC RED II notification contract with PEFC. A certification body holding a valid PEFC RED II notification contract is referred to as a PEFC RED II notified certification body.

### 3.1.10 Country of harvest

The country or territory where the forest biomass raw material was harvested.

### 3.1.11 Critical nonconformity

The intentional violation of a voluntary scheme's standards such as fraud, irreversible **nonconformity**, or a violation that jeopardies the integrity of the **voluntary scheme**. Critical nonconformities shall include, but are not limited to, the following:

- a) Non-compliance with a mandatory requirement of RED II, such as land conversion which contravenes Article 29(3), (4) and (5) of that Directive.
- b) Fraudulent issuance of a proof of sustainability or self-declarations, for example, intentional duplication of a proof of sustainability to seek financial benefit.
- c) Deliberate misstatement of raw material description, falsification of greenhouse gas (GHG) values or input data as well as the deliberate production of **wastes** or **residues**, for example, the deliberate modification of a production process to produce additional residue material, or the deliberate contamination of a material with the intention of classifying it as a **waste**.

### 3.1.12 Deadwood

All non-living woody **biomass** not contained in the litter, either standing, lying on the ground, or in the soil, including wood lying on the surface, coarse debris, dead **roots**, and **stumps** larger than or equal to 10 cm in diameter or any other diameter used by the country concerned.

### 3.1.13 Default value

A value derived from a **typical value** by the application of pre-determined factors and that may, in circumstances specified in RED II, be used in place of an **actual value**.

### 3.1.14 Economic operator/Organisation

A producer of raw material, a collector of **waste** and **residues**, an operator of **installations** processing raw material into final fuels or intermediate products, an operator of **installations** producing energy (electricity, heating or cooling) or any other operator, including of storage facilities or traders that are in physical possession of raw material or fuels, provided that they process information on the **sustainability and GHG emissions saving characteristics** of those raw materials or fuels.

**Note 1:** The term "economic operator" is equivalent to the term "organisation" used in PEFC ST 2002.

**Note 2:** An organisation that holds a valid **PEFC RED II certificate** issued under the PEFC RED II certification scheme is called a PEFC RED II certified organisation.

### 3.1.15 Expired certificate

A certificate that is no longer valid.

### 3.1.16 First gathering point

A storage or processing facility managed directly by an **economic operator** or other counterpart under contractual agreement that is sourcing raw material directly from producers of **agricultural biomass**, **forest biomass**, **wastes** and **residues** or, in the case of renewable fuels of non-biological origin, the plant producing such fuels.

**Note 1:** The first gathering point for **waste** and **residues** is the collection point. A collection point is a storage or processing facility managed directly by an **economic operator** that is sourcing **ligno-cellulosic material** from **wastes** and **residues**.

**Note 2:** Within the scope of PEFC ST 5002, the first gathering point only covers **organisations** sourcing raw material directly from producers of **forest biomass** and **waste** and **residues** from **ligno-cellulosic material**.

### 3.1.17 First party auditing

A self-declaration by an **economic operator** supplying to the **first gathering point**.

### 3.1.18 Forest biomass

**Biomass** produced from forestry.

**Note:** Forest biomass includes **forestry residues**.

### 3.1.19 Forest regeneration

Re-establishment of a forest stand by natural or artificial means following the removal of the previous stand by felling or as a result of natural causes, including fire or storm.

### 3.1.20 Forestry residues

**Residues** that are directly generated by forestry and that do not include **residues** from related industries or processing.

### 3.1.21 Harvesting criteria at national or sub-national level

The criteria laid down in point (a) of Article 29(6) of RED II:

- a) the country in which **forest biomass** was harvested has national or sub-national laws applicable in the area of harvest as well as monitoring and enforcement systems in place ensuring:
  - i. the legality of harvesting operations;
  - ii. **forest regeneration** of harvested areas;
  - iii. that areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands and peatlands, are protected;
  - iv. that harvesting is carried out considering maintenance of soil quality and biodiversity with the aim of minimising negative impacts; and
  - v. that harvesting maintains or improves the **long-term production capacity** of the forest;

### 3.1.22 Harvesting criteria at sourcing area level

The criteria laid down in point (b) of Article 29(6) of RED II:

- b) when evidence referred to in point (a) of the previous definition is not available, the biofuels, bioliquids and **biomass fuels** produced from **forest biomass** shall be taken into account for the purposes referred to in points (a), (b) and (c) of the first subparagraph of paragraph 1 of Article 29 RED II if management systems are in place at forest sourcing area level ensuring:
  - i. the legality of harvesting operations;
  - ii. **forest regeneration** of harvested areas;
  - iii. that areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands and peatlands, are protected unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes;
  - iv. that harvesting is carried out considering the maintenance of soil quality and biodiversity with the aim of minimising negative impacts; and
  - v. that harvesting maintains or improves the **long-term production capacity** of the forest.

### 3.1.23 Installation

A production unit of electricity, heating or cooling. An installation shall be considered to be in operation once the physical production of biofuels, biogas consumed in the transport sector and bioliquids, and the physical production of heating and cooling and electricity from **biomass fuels** has started.

### 3.1.24 Legal predecessor

An **economic operator** that has been legally replaced by a new one, but no substantive changes or only superficial ones have been made regarding its ownership, management composition, working methods or scope of activity.

### 3.1.25 Level A

Evidence that the **country of harvest**, and, where applicable, the sub-national region where the **forest biomass** was harvested has applicable legislation and regulation to the area of harvest in place and the existence of systems for ensuring monitoring of implementation and enforcement of the national and sub-national legislation and regulation. Additionally, Level A evidence also means that the country complies with the land use, land-use change and forestry (LULUCF) criteria at country level.

### 3.1.26 Level B

Evidence demonstrating compliance with the **RED II sustainability criteria** at the forest sourcing area level.

**Note:** Level B evidence is applied where the **Level A** evidence does not exist for a specific country or for specific **RED II sustainability criteria**.

### 3.1.27 Ligno-cellulosic material

Material composed of lignin, cellulose, and hemicellulose, such as **biomass** sourced from forests, woody energy crops and forest-based industries' **residues** and **wastes**.

### 3.1.28 Long-term production capacity

The health of the forest and its ability to continuously and sustainably deliver goods, such as wood of various quality grades, and non-wood-forest products and ecosystem services, including air and water purification, maintenance of wildlife habitat, recreation or cultural capital, over a long period of time, and where applicable, bridging several successive forestry rotations.

### 3.1.29 LULUCF criteria at national level

The criteria laid down in point (a) of Article 29(7) of RED II:

- a) The country or regional economic integration organisation of origin of the **forest biomass**:
  - i. Is a Party to the Paris Agreement.
  - ii. Has submitted a nationally determined contribution (NDC) to the United Nations Framework Convention on Climate Change (UNFCCC), covering emissions and removals from agriculture, forestry and land use which ensures that changes in **carbon stock** associated with biomass harvest are accounted towards the country's commitment to reduce or limit GHG emissions as specified in the NDC; or
  - iii. Has national or sub-national laws in place, in accordance with Article 5 of the Paris Agreement, applicable in the area of harvest, to conserve and enhance **carbon stocks** and **sinks**, and providing evidence that reported LULUCF-sector emissions do not exceed removals.

### 3.1.30 LULUCF criteria at sourcing area level

The criteria laid down in point (b) of Article 29(7) of RED II:

- b) Where evidence referred to in point (a)...[of the previous definition] is not available, the biofuels, bioliquids and **biomass fuels** produced from **forest biomass** shall be taken into account for the purposes referred to in points (a), (b) and (c) of the first subparagraph of paragraph 1 of Article 29 of RED II if management systems are in place at forest sourcing area level to ensure that carbon stocks and sinks levels in the forest are maintained, or strengthened over the long term.

### 3.1.31 Major nonconformity

Failure to comply with a mandatory requirement of RED II and a **voluntary scheme**, where the **nonconformity** is potentially reversible, repeated and reveals systematic problems, or aspects that alone, or in combination with further **nonconformities**, may result in a fundamental system failure.

### 3.1.32 Management system for sourcing area

Information collected on the forest area at the sourcing area level, including in the form of text, maps, tables and graphs, and strategies or management activities planned and implemented to reach the forest resource management or development goals.

**Note:** The information collected at the sourcing area level feeds the organisation's management system: a set of interrelated or interacting elements of an **organisation** to establish policies and objectives and processes to achieve those objectives. The term 'management system' means an information management system run by an **economic operator** to demonstrate that biomass sourcing is in compliance with the sustainability criteria at forest sourcing area level defined in Articles 29(6)(b) and 29(7)(b). The management system has to document management practices with relevance to the sustainability criteria (as further described in PEFC ST 5002) that have been and are planned to be applied by forest managers/owners in the **sourcing area**. The management system is not to be confused with a forest management system, as in most cases, the **economic operator** will have no legal power or mandate to manage the forests where it sources the **biomass** from. The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk-based approach is collected, verified, assessed,

securely stored by the **economic operator**, and appropriately passed down the supply chain using a mass balance chain of custody. The system needs to be accurate, reliable, and protected against fraud, including verification ensuring that materials are not intentionally modified or discarded so that consignments or part thereof could become a **waste** or **residue** (RED II Article 30(3)). (Source: RED II BIO, 2.2.2 and 2.2.3).

### 3.1.33 Mass balance system

The mass balance system described in Article 30(1) of RED II describes a system in which the RED II “sustainability characteristics” remain assigned to “physical supplies”. This means that at each step in the supply chain, material with different RED II sustainability characteristics can be physically mixed, as long as the material sold has the same RED II sustainability characteristics overall as the material that was taken in, i.e., units in = units out (taking into account any conversion factors). RED II sustainability characteristics can be allocated in a flexible manner to material taken out of the mixture. The mass balance system:

- a) Allows consignments of raw material or fuels with differing **sustainability and GHG emissions saving characteristics** to be mixed for instance in a container, processing or logistical facility, transmission and distribution infrastructure or **site**.
- b) Allows consignments of raw material with differing energy content to be mixed for the purposes of further processing, provided that the size of consignments is adjusted according to their energy content.
- c) Requires information about the **sustainability and GHG emissions saving characteristics** and sizes of the consignments referred to in point (a) to remain assigned to the mixture; and
- d) Provides for the sum of all consignments withdrawn from the mixture to be described as having the same sustainability characteristics, in the same quantities, as the sum of all consignments added to the mixture and requires that this balance be achieved over an appropriate period of time.

**Note:** The mass balance system is an additional and separate chain of custody method, specific for PEFC ST 5002.

### 3.1.34 Minor nonconformity

A **nonconformity** 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.

### 3.1.35 Mix of raw material for the purpose of further processing

The physical mixing of raw material for the sole purpose of producing biofuels, bioliquids, or **biomass fuels**.

### 3.1.36 Natural disturbance

Any non-anthropogenic events or circumstances that cause significant emissions in forests and the occurrence of which is beyond the control of the relevant Member State, and the effects of which the Member State is objectively unable to significantly limit, even after their occurrence, on emissions.

### 3.1.37 Nonconformity

Non-compliance of an **organisation** or **certification body** with the rules and procedures, established by the **voluntary scheme** of which they are members or under which they operate.

### 3.1.38 PEFC authorised body

An entity authorised by the PEFC Council to perform the administration of the PEFC scheme on behalf of the PEFC Council.

**Note:** The authorised body is either the **PEFC National Governing Body** (PEFC NGB) operating within its country or another entity that has been authorised by the PEFC Council to perform the administration of the PEFC scheme.

### 3.1.39 PEFC National Governing Bodies (PEFC NGBs)

The PEFC NGBs are independent, national organisations established to develop and implement a PEFC system within their country. A list of the PEFC NGBs and their contact details can be found on the [PEFC website](#).

### 3.1.40 Plantation forest

A **planted forest** that is intensively managed and meets, at planting and stand maturity, all the following criteria: one or two species, even age class, and regular spacing. It includes short rotation plantations for wood, fibre and energy, and excludes forests planted for protection or ecosystem restoration, as well as forests established through planting or seeding which at stand maturity resemble or will resemble naturally regenerating forests.

### 3.1.41 Planted forest

Forest predominantly composed of trees established through planting and/or deliberate seeding provided that the planted or seeded trees are expected to constitute more than fifty percent of the growing stock at maturity; it includes coppice from trees that were originally planted or seeded.

### 3.1.42 Re-certification audit

An audit with the purpose of renewing a certificate issued by a **certification body** within the framework of a **voluntary scheme**.

### 3.1.43 Recognised national system

A national system recognised pursuant to Article 30(6) of RED II.

### 3.1.44 Recognised voluntary scheme

A **voluntary scheme** recognised pursuant to Article 30(4) of RED II:

*The Commission may decide that voluntary national or international schemes setting standards for the production of biofuels, bioliquids or **biomass fuels**, or other fuels that are eligible for counting towards the numerator referred to in point (b) of Article 27(1), provide accurate data on greenhouse gas emission savings for the purposes of Article 25(2) and Article 29(10), demonstrate compliance with Article 27(3) and Article 28(2) and (4), or demonstrate that consignments of biofuels, bioliquids or **biomass fuels** comply with the sustainability criteria laid down in Article 29(2) to (7). When demonstrating that the criteria laid down in Article 29(6) and (7) are met, the operators may provide the required evidence directly at sourcing area level. The Commission may recognise areas for the protection of rare, threatened or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature for the purposes of point (c)(ii) of the first subparagraph of Article 29(3).*

*The Commission may decide that those schemes contain accurate information on measures taken for soil, water and air protection, for the restoration of degraded land, for the avoidance of excessive water consumption in areas where water is scarce, and for certification of biofuels, bioliquids and **biomass fuels** with low indirect land-use change-risk.*

**Note:** The set of technical documents (the PEFC ST 5000 series (ST 5002, 5003 and 5004) and the additional *TD PEFC compliance with RED II requirement at scheme owner level*) that PEFC developed to be recognised as **voluntary scheme** by the European Commission comprise the PEFC RED II certification scheme.

### 3.1.45 RED II certificate

A conformity statement by a **certification body** within the framework of a **voluntary scheme**, certifying that an **economic operator** complies with the requirements of RED II.

**Note:** A conformity statement by a **certification body** within the framework of the PEFC **voluntary scheme** recognised by the European Commission under the RED II, certifying that an **economic operator** complies with the requirements of RED II is called a PEFC RED II certificate. An **organisation** holding a valid PEFC RED II certificate is referred to as a PEFC RED II certified **organisation**.

### 3.1.46 RED II product group

Raw materials, biofuels, bioliquids, non-gaseous **biomass fuels** with similar physical and chemical characteristics and similar heating values or gaseous **biomass fuels**, and LNG with similar chemical characteristics that all are subject to the same rules set out in Articles 7, 26 and 27 of RED II for determining the contribution of biofuels, bioliquids and **biomass fuels** towards achieving the targets for renewable energy.

**Note:** LNG stands for liquefied natural gas.

### 3.1.47 RED II sustainability criteria

RED II sustainability criteria are set in Article 29(2) to (7) of RED II. The applicable RED II sustainability criteria for biofuels, bioliquids and **biomass fuels** produced from **forest biomass** are set in Article 29(6) and (7). They are split into RED II sustainability criteria at harvesting level, and RED II sustainability criteria for maintenance or strengthening of carbon stock and sink levels.

At harvesting level, RED II sustainability criteria can be summarised as:

- a) the legality of harvesting operations
- b) **forest regeneration** of harvested areas
- c) areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands and peatlands, are protected
- d) areas where harvesting is carried out considering maintenance of soil quality and biodiversity with the aim of minimising negative impacts; and
- e) areas where harvesting maintains or improves the **long-term production capacity** of the forest

At carbon stock and sink level maintenance, RED II sustainability criteria can be summarised as:

- a) The country or regional economic integration organisation of origin of the **forest biomass**:
  - i. Is a Party to the Paris Agreement;
  - ii. Has submitted a nationally determined contribution (NDC) to the United Nations Framework Convention on Climate Change (UNFCCC), covering emissions and removals from agriculture, forestry and land use which ensures that changes in **carbon stock** associated with biomass harvest are accounted towards the country's commitment to reduce or limit greenhouse gas emissions as specified in the NDC; or
  - iii. Has national or sub-national laws in place, in accordance with Article 5 of the Paris Agreement, applicable in the area of harvest, to conserve and enhance **carbon stocks** and **sinks**, and providing evidence that reported LULUCF-sector emissions do not exceed removals.

- b) where evidence referred to in point (a) of this paragraph is not available, the biofuels, bioliquids and **biomass fuels** produced from **forest biomass** shall be taken into account for the purposes referred to in points (a), (b) and (c) of the first subparagraph of paragraph 1 of Article 29 of RED II if management systems are in place at forest certified area level to ensure that carbon stocks and sinks levels in the forest are maintained, or strengthened over the long term.

**Note:** The articles from RED II mentioned in this definition include more information. They also specify how these criteria can be implemented by **organisations**. For the purposes of PEFC ST 5002, we have summarised it. For further details, go directly to RED II.

### 3.1.48 Residue

A substance that is not the end product(s) that a production process directly seeks to produce; it is not a primary aim of the production process, and the process has not been deliberately modified to produce it.

### 3.1.49 Second party auditing

The auditing of a supplier by the **economic operator** managing the **first gathering point**. Second party auditing processes are also covered during the third party audits of the first gathering point.

Example of second party audit: the assessment of additional evidence that a supplier of forest biomass may provide to the first gathering point to show compliance with the **RED II sustainability criteria**.

### 3.1.50 Site

A geographical location, logistical facilities, transmission, or distribution infrastructures with precise boundaries within which products can be mixed.

**Note:** Organisational units located in distinct physical sites can be considered part of a site if they are an extension without their own purchasing, processing, or sales functions (for instance, a remote storage facility). However, a single site cannot encompass more than one legal entity. Subcontractors used under outsourcing agreements (e.g., outsourced warehouses) are not categorised as sites.

### 3.1.51 Sourcing area

The geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the **forest biomass**.

**Note:** A sourcing area can comprise one or more PEFC SFM certified areas (certified area). A certified area is the forest area covered by a SFM system according to the PEFC SFM Standard (PEFC ST 1003). **Level B** evidence requirements, as per chapter 6 of PEFC ST 5002, can be implemented at sourcing area, or at certified area.

### 3.1.52 Stumps and roots

Parts of the whole tree volume, excluding the volume of the above-stump woody **biomass**, considering the height of the stump as that at which the tree would be cut under normal felling practices in the relevant country or region.

### 3.1.53 Support scheme

Any instrument, scheme or mechanism applied by an EU Member State, or a group of EU Member States, that promotes the use of energy from renewable sources by reducing the cost of that energy, increasing the price at which it can be sold, or increasing, by means of a renewable energy obligation or otherwise, the volume of such energy purchased, including but not restricted to, investment aid, tax exemptions or

reductions, tax refunds, renewable energy obligation support schemes including those using green certificates, and direct price support schemes including feed-in tariffs and sliding or fixed premium payments.

### 3.1.54 Surveillance audit

Any follow up audit of certificates issued by a **certification body** within the framework of a **voluntary scheme** after certification and before a **re-certification audit**, which can be carried out quarterly, half-annually or annually.

### 3.1.55 Suspended certificate

A certificate temporarily invalidated due to **nonconformities** identified by the **certification body** or upon voluntary request of the **economic operator**.

### 3.1.56 Sustainability and greenhouse gas (GHG) emissions saving characteristics

The set of information describing a consignment of raw material or fuel that is required for demonstrating compliance of that consignment with the sustainability and GHG emissions saving criteria for biofuels, bioliquids and **biomass fuels** or the GHG emission savings requirements applicable for renewable liquid and gaseous transport fuels of non-biological origin and recycled carbon fuels.

### 3.1.57 Terminated certificate

A certificate that has been voluntarily cancelled while it is still valid.

### 3.1.58 Third party auditing

The auditing of an **economic operator** carried out by a third party that is independent from the **organisation** subject to the auditing.

### 3.1.59 Typical value

An estimate of the greenhouse gas emissions and greenhouse gas emissions savings for a particular biofuel, bioliquid or biomass fuel production pathway, which is representative of the Union consumption.

### 3.1.60 Voluntary scheme

An **organisation** that certifies the compliance of **economic operators** with criteria and rules including, but not limited to, the sustainability and GHG saving criteria set out in RED II and in Delegated Regulation (EU) 2019/807 on *the determination of high ILUC-risk feedstock for which a significant expansion of the production area into land with high carbon stock is observed, and the certification of low ILUC-risk biofuels, bioliquids and biomass fuels*.

### 3.1.61 Waste

Waste means any substance or object which the holder discards or intends or is required to discard as defined in Article 3(1) of Directive 2008/98/EC on waste, excluding substances that have been intentionally modified or contaminated in order to meet this definition.

### 3.1.62 Withdrawn certificate

A certificate that has been permanently cancelled by the **certification body** or the **voluntary scheme**.

## 4. General requirements

### 4.1 Legal and contractual matters

**4.1.1** When auditing an applicant client **organisation** or a PEFC RED II certified client **organisation**, the **certification body** shall follow requirements of *PEFC ST 2003:2020 – Requirements for Certification Bodies operating certification against the PEFC International Chain of Custody standard* and the requirements defined in this PEFC ST 5003.

**Note:** The adjective “applicant” refers to the PEFC certification status of the client **organisation**. An applicant client **organisation** is an **organisation** not yet certified against the PEFC RED II scheme that applies to a **certification body** to get PEFC RED II certification.

**4.1.2** The **certification body** shall provide, on request, any information to the European Commission, EU Member States, PEFC Council, or **PEFC authorised bodies**, as needed to fulfil their RED II related tasks as per Article 30 of the RED II Directive. Falling or unwillingness to fulfil this obligation, as per paragraphs 1 to 6 of Article 17 of the IR 2022/996, shall lead to the exclusion of the **certification body** from participating in and conducting PEFC RED II.

**Note:** In such cases, the PEFC RED II notification will be suspended (see also requirement 4.1.4).

**4.1.3** In order to provide certification against the PEFC RED II scheme, the **certification body** shall:

- a) Hold a valid accreditation issued by a national accreditation body against ISO/IEC 17065 and in accordance with Regulation (EC) 765/2008, covering the scope of Directive (EU) 2018/2001 or the specific scope of the **voluntary scheme**; or,
- b) Be recognised by a competent authority to cover the scope of Directive (EU) 2018/2001 or the specific scope of the **voluntary scheme**.

**Note:** Additional accreditation requirements for **certification bodies** auditing against requirements for GHG emissions calculations based on **actual values** are defined in chapter 8 of this standard.

**4.1.4** In addition, to provide certification against the PEFC RED II scheme, the **certification body** shall hold a valid PEFC RED II notification issued by PEFC.

**Note:** The PEFC RED II notification is obtained through the signature of a contractual agreement between the certification body and PEFC.

### 4.2 Management of impartiality

**4.2.1** The **certification body** shall ensure that auditors are:

- a) independent of the activity being audited
- b) free from conflict of interest

**Note:** ISO/IEC 17065 has very detailed requirements on management of impartiality by **certification bodies**.

**4.2.2** The **certification body** shall have in place a policy and procedures to manage impartiality. The procedure shall include, but not be limited to:

- a) rules to ensure that the same audit team does not audit the same client three years in a row
- b) principles of auditor rotation or other existing best practices
- c) rules to ensure that personnel involved in the certification activities have not had previous business, consultancy or financial relationships other than external auditing services with the client **organisation** in the three years before the audit
- d) mechanisms to define, identify and assess any potential conflict of interests as per c), or any other circumstances that may derive in a potential conflict of interest
- e) mechanisms and rules for personnel involved in the certification activities to notify potential conflict of interest prior to any engagement
- f) exclusion of persons having a potential conflict of interest from decision-making

**Note:** A potential conflict of interest that the **certification body** should assess would arise if an auditor was employed by or had a financial or commercial relationship with the **organisation** (or a direct competitor) to be audited, or provided consultancy services on the implementation of the RED II requirements to the **organisation** to be audited, or has friends or relatives who work for the **organisation**.

**4.2.3** The **certification body** shall require auditors, technical experts, certification reviewers and decision makers to notify the **certification body** of any potential conflict of interest prior to any engagement with an **organisation**.

**4.2.4** In case a potential conflict of interest is declared or identified, the **certification body** shall have mechanisms in place to assess and determine whether there is a conflict of interest.

**4.2.5** If the **certification body** identifies a conflict of interest, the **certification body** shall manage it. If the certification process may have been affected by the conflict of interest, the **certification body** shall communicate it to the PEFC Council and the **PEFC authorised body**.

**4.2.6** On request, the results of the annual internal audit of the **certification body**, limited to the performance of the PEFC RED II certification activities, shall be provided to the PEFC Council or **PEFC authorised body**. The report shall include information of the declaration of free from conflict of interest of auditors, certification reviewers, and decision makers.

### **4.3 Publicly available information**

**4.3.1** The **certification body** will receive guidance from PEFC, as required, on aspects that are relevant to the certification process. This may include, for example, updates to the regulatory framework or relevant findings from PEFC's internal monitoring process.

## 5. Resources requirements

### 5.1 Certification body personnel

#### 5.1.1 Auditors

##### 5.1.1.1 Experience

5.1.1.1.1 The **certification body** shall ensure that auditors have experience in **mass balance systems**, supply chain logistics, bookkeeping, traceability, and data handling or a related field.

5.1.1.1.2 The **certification body** shall ensure that auditors have a minimum of two years of experience in the forest and tree based biomass life-cycle assessment that is relevant for the type of audits to be conducted by the individual auditor.

5.1.1.1.3 The **certification body** shall ensure that auditors have experience in auditing GHG emission calculations in accordance with the methodology set out in Annexes V and VI of Directive (EU) 2018/2001 that is relevant for the type of audits to be conducted by the individual auditor.

5.1.1.1.4 The experience in auditing GHG emission calculations referred to in 5.1.1.1.3 and 5.1.1.1.2 can also be covered at audit team level. For example, the experience in GHG emission calculations can lie with the technical expert. In this case, the GHG emissions calculations shall be revised, prior to the audit, by the technical expert, and any information needed to be checked during the audit passed on to the auditor to be verified during the audit.

##### 5.1.1.2 PEFC chain of custody and RED II training

The **certification body** shall ensure that new auditors have received initial training on PEFC ST 5002 and passed a knowledge test covering PEFC ST 5002, before starting auditing.

##### 5.1.1.3 Competencies

The **certification body** shall ensure that auditors have the specific skills necessary for conducting the audit related to the scheme's criteria, including for land-use criteria and experience in ecology, natural science, forestry, silviculture, or a related field, including specific technical skills needed to verify compliance with highly biodiverse forest criteria. The competence shall include, but not be limited to:

- a) land criteria
- b) GHG emissions savings
- c) chain of custody and **mass balance system** implementation

**Note:** Land-use criteria are laid down in Article 29, points (2) to (9) of Directive (EU) 2018/2001, as well as the low ILUC risk certification methodology set in Chapter V and Annex VIII of the *IR 2022/996*.

#### 5.1.2 Audit team

5.1.2.1 The **certification body** shall have a process for selecting and appointing the audit team set out in ISO 19011, taking into account the competence needed to achieve the objectives of the audit.

5.1.2.2 If there is only one auditor performing the audit, the auditor shall have the competence to perform the duties of an audit team leader applicable to that audit.

#### 5.1.3 Reviewer and certification decision makers

In addition to the requirements in PEFC ST 2003, reviewers and certification decision makers shall comply with the additional requirements in PEFC ST 5003 for auditors under section 5.1.1.

## 5.2 Management of competence for personnel involved in the certification process

The **certification body** shall ensure that active auditors maintain their competence regarding PEFC interpretations, certification body procedures, and best audit practices through regular training events.

## 6. Process requirements

### 6.1 Application

The **certification body** shall require applicant **organisations** to disclose the following information in their applications for PEFC RED II certification:

- a) Whether they or their **legal predecessor** are currently participating in another **recognised voluntary scheme or national system** or with another **certification body**, or have participated in another **recognised voluntary scheme** or national system with another **certification body** in the last five years.
- b) All relevant information, including the mass balance data and the auditing reports and, where applicable, any decisions to suspend or withdraw their certificates in the last five years. Whether the certificate issued by another **certification body** has been suspended, withdrawn, terminated, not issued or re-issued following **nonconformities** identified in an audit. A latest audit report describing the identified **nonconformities**, corrective and/or preventive measures shall be submitted as a part of the application.

### 6.2 Application review

**6.2.1** As part of the application review, the **certification body** shall conduct a cross-check against other **recognised voluntary schemes** or **recognised national systems** and undertake Customer Due Diligence. This cross-check and Customer Due Diligence shall pay special attention to **organisations** with a limited trading history.

**6.2.2** If the applicant organisation or its legal predecessor participates or has participated in another recognised voluntary scheme or recognised national system, or in the PEFC certification system, the application review shall evaluate the reasons for suspension, termination, withdrawal of the certificate or a negative certification decision made by another **certification body**.

**6.2.3** The **certification body** shall address all the **nonconformities** identified in the previous audit and not closed by another **certification body** as if they have been identified in its own audit following procedures for nonconformities management described in this document. The **certification body** shall respect the two-year blocking period where a **critical nonconformity** has been identified.

**6.2.4** The **certification body** shall exclude applicant **organisations** in the following cases:

- a) They do not disclose the information as per requirement 6.1 of this document.
- b) The applicant **organisation** or its **legal predecessor** already holds a **RED II certificate** from another **recognised voluntary scheme** or **recognised national system**, and the certificate is suspended.
- c) The applicant **organisation** or its **legal predecessor** held a **RED II certificate** from another **recognised voluntary scheme** or **recognised national system**, and the certificate was terminated or withdrawn following an audit which confirmed **critical non-conformity/ies** in the past two years since the termination or withdrawal.

**6.2.5** Where an **organisation** that was previously found to have **critical** or **major nonconformities** applies for re-certification, the **certification body** shall inform the PEFC Council and the **PEFC authorised body** and any other **recognised voluntary scheme** or **recognised national system** to which it has applied for recertification.

## 6.3 Audit

**6.3.1** The **initial audit** of a client **organisation** participating for the first time in the PEFC RED II scheme shall always take place on site.

**6.3.2** In preparation for the **initial on-site audit**, as well as during subsequent **surveillance** or **re-certification audits**, the **certification body** shall ensure that the auditor shall make an appropriate analysis of the overall risk profile of the client **organisation**. Based on the auditor's professional knowledge and the information submitted by the client **organisation**, this analysis shall take into consideration not only the level of risk of the specific client **organisation** but also of the supply chain (e.g., for **organisations** that handle materials listed in Annex IX to Directive (EU) 2018/2001).

**6.3.3** The audit intensity, its scope, or both, shall be adapted to the level of identified overall risk to ensure an adequate level of trust in the integrity of the information provided by the client **organisation**.

**6.3.4** The result of the **initial audit** shall as a minimum provide reasonable assurance on the effectiveness of the organisation's internal processes. Depending on the risk profile of the client **organisation**, a limited assurance level can be applied on the veracity of its statements. On the basis of the results of the **initial audit**, those **organisations** considered low risk may be subject to subsequent limited assurance audits.

**6.3.5** The audit shall include at least the following elements:

- a) Identification of the activities undertaken by the client **organisation** that are relevant to the certification criteria.
- b) Identification of the relevant systems of the client **organisation** and its overall organisation with respect to the certification criteria and checks of the effective implementation of relevant control systems.
- c) Analysis of the risks which could lead to a material misstatement, based on the auditor's professional knowledge and the information submitted by the client **organisation**. That analysis shall take into consideration the overall risk profile of the activities, depending on the level of risk of the client **organisation** and the supply chain, above all at the immediately upstream and downstream stages, for example, for **organisations** that handle material listed in Annex IX. The audit intensity or scope, or both, shall be adapted to the level of overall risk identified, also based on plausibility checks of the production capacity of a plant and the declared quantities of produced fuels.
- d) A verification plan that corresponds to the risk analysis and the scope and complexity of the organisation's activities, and which defines the sampling methods to be used with respect to that organisation's activities.
- e) Implementation of the verification plan by gathering evidence in accordance with the defined sampling methods, plus all relevant additional evidence, upon which the verifier's conclusion will be based.
- f) A request to the client **organisation** to provide any missing elements of audit trails, an explanation of variations, or the revision of claims or calculations, before reaching a final verification conclusion.
- g) Identification of perceived conflict of interest or conflict of interest in decision making in relation to the PEFC RED II certification of the client **organisation**.

- 6.3.6** Additionally, when auditing a **mass balance system**, the **certification body** shall ensure the following:
- a) For the **initial audit** before participation in a PEFC RED II scheme, the auditor shall check the existence and set-up of the **mass balance system**.
  - b) For **surveillance and re-certification audits** thereafter, the auditor shall check at least the following:
    - i. List of all **sites** that are under the scope of certification. Each **site** shall have its own mass balance records.
    - ii. List of all inputs per **site**, including description of materials and details of all suppliers.
    - iii. List of all outputs per **site** and the description of material handled and details of all customers.
    - iv. Conversion factors applied, particularly in the case of **installations** processing **waste** or **residues** to ensure that the process is not modified to produce more waste or residue material.
    - v. Any discrepancies between bookkeeping system and inputs, outputs, and balances.
    - vi. Allocation of sustainability characteristics.
    - vii. Equivalence of the sustainability data and the physical stock at the end of the mass balance period.
- 6.3.7** The **certification body** shall plan and conduct a **re-certification audit** to evaluate the continued fulfilment of all the certification requirements of PEFC ST 2002 and PEFC ST 5002. The purpose of the **re-certification audit** is to confirm the continued conformity and effectiveness of the implementation of the certification requirements as a whole, and its continued relevance and applicability for the scope of certification.
- 6.3.7** A **re-certification audit** shall always take place on site.
- 6.3.8** During the **re-certification audit**, the **certification body** shall consider the client organisation's performance concerning the implementation of the certification requirements over the period of certification, and include the review of previous surveillance audit reports.
- 6.3.9** If the **certification body** has not completed the **re-certification audit** or the **certification body** is unable to verify corrections and corrective actions for any **major nonconformity** prior to the expiry date of the certification, then re-certification shall not be recommended, and the validity of the certification shall not be extended.
- 6.4** **Certification decision**
- 6.4.1** Audit findings shall be classified as **critical nonconformities**, **major nonconformities**, **minor nonconformities**, and observations.
- 6.4.2** **Critical nonconformities** identified during **surveillance** or **re-certification audits**, or through PEFC's internal monitoring or complaints process, shall lead to the immediate withdrawal of the organisation's certificate.
- 6.4.3** In the case of **critical nonconformities** identified during an **initial audit**, the **certification body** shall not issue a certificate to the applicant **organisation**. **Organisations** may re-apply for certification after two years.
- 6.4.4** **Major nonconformities** identified during **surveillance** or **re-certification audits**, or through PEFC's internal monitoring or complaints process, shall lead to the suspension of the client organisation's certificate.

- 6.4.5** In the case of **minor nonconformities**, the **certification body** may define the time period for their resolution, not exceeding 12 months from their notification and the date of next **surveillance** or **re-certification audit**.
- 6.4.6** In order for the PEFC Council or the **PEFC authorised body** to arrange the signature of a PEFC RED II contract with the client **organisation** prior to the issuance of the PEFC **RED II certificate** (as per requirement 4.1.3 of PEFC ST 5002), the **certification body** shall inform the PEFC Council or the **PEFC authorised body**, as corresponds, once the **initial audit** has taken place and any **nonconformities** that may stop the issuance of the certificate has been dealt and that the client **organisation** complies with the requirements of this technical document.

**Table 1: Summary of the interpretation and supplements to PEFC ST 2003. Text added appears bolded**

Requirement of PEFC ST 2003:2020	Interpretation and add-on for RED II compliance
<b>7.6.1</b> Audit findings shall be classified as major nonconformities, minor nonconformities, and observations.	<b>6.4.1</b> Audit findings shall be classified as <b>critical nonconformities</b> , major nonconformities, minor nonconformities, and observations.

## **6.5 Certification documentation**

- 6.5.1** Before issuing a PEFC **RED II certificate** to an applicant client **organisation**, the **certification body** shall check that a PEFC RED II certification contract (as per requirement 4.1.3 of PEFC ST 5002) between the **organisation** and the PEFC Council or the **PEFC authorised body** is in place.
- 6.5.2** The scope of the certificate shall include PEFC ST 5002.
- 6.5.3** The certification shall be granted for a maximum of five years.
- 6.5.4** In addition to the requirements under 7.7.1 of PEFC ST 2003:2020, the certification documentation shall include a summary audit report. Both the certificate and the summary audit report shall be published on the PEFC website.
- 6.5.5** The summary audit report shall include at least the following content:
- a) type of organisation (according to their role within PEFC RED II certification) and input/output materials (physically) handled by the certified **sites** – classifications must be in conformity with the requirements set out in Annex IX to Directive (EU) 2018/2001 (for traders with/without storage, and type of material traded).
  - b) date of audit
  - c) GHG data type (default, NUTS2 or **actual values** – including information on the application of GHG emission savings factors)
  - d) place of issuance
  - e) aggregated list of **nonconformities** identified, together with a respective action plan and timing for their correction
  - f) all identified **critical** and **major nonconformities** are listed per each requirement including requirement number and for all requirements
  - g) corrective action(s) of each identified **critical** and/or **major nonconformity** against each requirement
  - h) summary/aggregation of the corrective action(s) for all identified **critical** and/or **major nonconformities**
  - i) timing for all corrective action(s) as agreed between the **certification body** and the client **organisation**, according to the timelines detailed on this standard for each type of nonconformity.

j) stamp and/or signature of issuing party

**6.5.6** The audit report shall include at least the information specified in Appendix 1.

**6.5.7** The **certification body** shall send a copy of the audit report, the summary audit report, and all relevant documents and GHG emission calculations, including related background evidence on the application of GHG emission saving credits where applicable, together with the certificate, to the PEFC Council and/or the **PEFC authorised body**, in English, and any other language, as appropriate. Any other necessary audit records may need to be provided, under request, in English, to the PEFC Council and/or a **PEFC authorised body**, in accordance with requirement 4.5 of PEFC ST 2003:2020.

**6.5.8** The audit time shall be recorded in the audit report.

**Table 2: Summary of the interpretation and supplements to PEFC ST 2003:2020. Text added appears bolded**

Requirement of PEFC ST 2003:2020	Interpretation and add-on for RED II compliance
<p><b>7.7.2</b> The scope of certification shall include the following information:</p> <p>a) reference to PEFC ST 2002, <i>Chain of Custody of Forest and Tree Based Products – Requirements</i>, and where relevant the national identification of this standard as adopted by a PEFC endorsed national forest certification system</p> <p>b) reference to PEFC ST 2001, <i>PEFC Trademarks Rules – Requirements</i>, and where relevant the national identification of this standard as adopted by a PEFC endorsed national forest certification system</p> <p>c) applied chain of custody method</p> <p>d) products covered by the chain of custody, according to the PEFC product categories</p>	<p><b>6.5.2</b> The scope of the certificate shall also include PEFC ST 5002.</p>
<p><b>7.4.12</b> On request, the certification body shall send a copy of the audit report and other necessary audit records requested by PEFC, in English language, to the PEFC Council and/or a PEFC National Governing Body, in accordance with 8.</p>	<p><b>6.5.7</b> The certification body shall send a copy of the audit report, <b>the summary audit report, and all relevant documents and GHG emission calculations, including related background evidence on the application of GHG emission saving credits where applicable, together with the certificate</b>, to the PEFC Council and/or the PEFC authorised body, in English, and any other language, as appropriate. Any other necessary audit records may need to be provided, under request, in English, to the PEFC Council and/or a PEFC authorised body, in accordance with requirement 4.5 of PEFC ST 2003.</p>
	<p><b>6.5.8</b> The audit time shall be recorded in the audit report.</p>

<p><b>Appendix 1 (normative): Minimum content of audit reports</b></p> <p>Audit reports shall include, as a minimum, the following content:</p> <ol style="list-style-type: none"> <li>1. Front page</li> <li>2. Description of client organisation</li> <li>3. Description of client organisation’s PEFC chain of custody, including: <ol style="list-style-type: none"> <li>a) management system</li> <li>b) parts of the organisation and/or sites</li> <li>c) processes/activities including outsourcing</li> <li>d) product groups and their products covered by the PEFC chain of custody, including for each site and/or product group as applicable: <ol style="list-style-type: none"> <li>i. chain of custody method</li> <li>ii. intended application of the PEFC trademarks</li> </ol> </li> </ol> </li> <li>4. Scope of the audit <ol style="list-style-type: none"> <li>a) applied certification criteria from ST 2002 and ST 2001, including for each product group and/or site as applicable: <ol style="list-style-type: none"> <li>i. chain of custody method</li> <li>ii. the PEFC trademarks rules</li> <li>iii. PEFC Due Diligence System requirements</li> </ol> </li> <li>b) sites visited</li> <li>c) for remote audits: <ol style="list-style-type: none"> <li>i. justification for conducting audit remotely</li> <li>ii. applied techniques and their justification</li> </ol> </li> <li>d) for multi-site audits: <ol style="list-style-type: none"> <li>i. calculation of the sample size according to clause Appendix 3, 3.2.3</li> <li>ii. justification of the sampling</li> <li>iii. audited sites</li> </ol> </li> </ol> </li> <li>5. Audit findings <ol style="list-style-type: none"> <li>a) presentation of findings demonstrating conformity or nonconformity to all the applicable clauses of the certification requirements</li> </ol> </li> </ol>	<p><b>6.5.5</b> The summary audit report shall include at least the following content:</p> <ol style="list-style-type: none"> <li>a) input/output materials (physically) handled by the certified sites – classifications must be in conformity with the requirements set out in Annex IX to Directive (EU) 2018/2001 (for traders with/without storage, and type of material traded)</li> <li>b) date of audit</li> <li>c) GHG data type (default, NUTS2 or actual values – including information on the application of GHG emission savings factors)</li> <li>d) place of issuance</li> <li>e) list of nonconformities identified</li> <li>f) all identified critical and major nonconformities are listed per each requirement including requirement number and for all requirements</li> <li>g) corrective action(s) of each identified critical and/or major nonconformity against each requirement</li> <li>h) summary/aggregation of the corrective action(s) for all identified critical and/or major nonconformities</li> <li>i) timing for all corrective action(s) as agreed between certification body and the organisation, but shall not exceed three months</li> <li>j) stamp and/or signature of issuing party</li> </ol> <p><b>See Appendix 1 (normative): Minimum content of audit reports</b></p>
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<ul style="list-style-type: none"> <li>b) issued corrective actions and time frames for reporting of corrective actions and close-out</li> <li>c) evaluation of previously issued corrective actions</li> <li>d) recommended certification decision</li> </ul>	
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**6.6 Termination, reduction, suspension, or withdrawal of certification**

**6.6.1** All the requirements given in clause 7.11 of ISO/IEC 17065:2012(E) apply. In addition, the **certification body** shall define the status of the certificate as: valid, suspended, withdrawn, terminated, and expired.

**6.6.2** If the client **organisation** fails or is unwilling to comply with the requirements set out in paragraphs 1 to 6 of Article 17 of the *Commission Implementing Regulation (EU) 2022/996*, the **certification body** shall withdraw the certificate.

**Note:** Article 17 of the *Commission Implementing Regulation (EU) 2022/996* covers the requirements to be followed by **certification bodies**, certified **organisations**, and **recognised voluntary schemes** or **recognised national systems** for the supervision by the EU Member States and the European Commission.

**Table 3: Summary of the interpretation and supplements to PEFC ST 2003:2020. Text added appears bolded**

Requirement of PEFC ST 2003:2020	Interpretation and add-on for RED II compliance
<p><b>7.11</b> Termination, reduction, suspension, or withdrawal of certification.</p> <p>All the requirements given in clause 7.11 of ISO/IEC 17065:2012(E) apply.</p>	<p><b>6.6.1</b> All the requirements given in clause 7.11 of ISO/IEC 17065:2012(E) apply. In addition, the certification body shall define the status of the certificate as: <b>valid</b>, suspended, withdrawn, terminated, and expired.</p>

**6.7 Records**

Records shall be retained for a minimum of five (5) years or longer where it is required by the relevant national authority and to comply with legal and regulatory requirements.

## 7. Additional requirements for the auditing of waste and residues (supply chain audit requirements)

### 7.1 General

**7.1.1** The **certification body** shall include as part of the audit of the **organisation** managing the collection point for the **waste** and **residues** an evaluation of the point of origin of **wastes** and **residues** (producers of the **wastes** and **residues**). The evaluation of the producer of **wastes** and **residues** shall be based on information and records kept by the producer, including historical data, and shall ensure that:

- a) **Waste** and **residues** supplied by the producer originate from its own processes and have not been procured from a third party.
- b) Volume of **waste** and **residues** generated by the producer corresponds to the production of the main product.
- c) The process generating the **waste** and **residues** or the material itself has not been deliberately modified for the purpose of declaring those materials as **wastes** and **residues**.

**Note:** The collection point of **wastes** and **residues** is the first point within a biomass certified supply chain. Therefore, the audit of the collection point shall include not only the evaluation of the collection point's processes but also points of origin of the **wastes** and **residues** from which the material was delivered to the collection point.

**7.1.2** The **certification body** shall define clear rules, commensurate to the type of **residues** or **waste**. 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 on-site audit.

**7.1.3** The **certification body** shall receive from the collection point, in advance of the audit, a list of all points of origin (producers of **wastes** and **residues**), including self-declarations of producers of **wastes** and **residues**, with volumes of **wastes** and **residues** generated monthly or annually.

**7.1.4** During the audit, the **certification body** shall verify that documentation or evidence for all the individual deliveries is available at the collection point, including waste disposal agreement, delivery slips and self-declarations.

**7.1.5** The **certification body** shall define procedures for the frequency and intensity of the auditing of the **wastes** and **residues**, including evaluation of points of origin, based on a risk analysis that covers, at least:

- a) type of **wastes** and **residues**
- b) processes in which the **wastes** and **residues** have been generated
- c) volume of generated **wastes** and **residues**
- d) uncertainty in classification of **biomass** as **wastes** and **residues**
- e) risk of mixing of **waste** and **residues** with another type of **biomass**

**7.1.6** The audit of the collection point shall also evaluate 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 methodology.

**7.1.7** 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.

## 8. Additional requirements for the auditing of GHG emission calculations based on actual values

### 8.1 General

- 8.1.1** The **certification body** auditing against requirement for GHG emissions calculations based on **actual values** shall hold a valid accreditation against ISO 14065:2020.
- 8.1.2** The **certification body** shall receive from the client **organisation** all the relevant and up to date information concerning the calculation of GHG emissions, in advance of the planned audit. That information shall include input data and any other relevant evidence, information on the emission factors and standard values applied and their reference sources, GHG emission calculations and evidence relating to the application GHG emission saving credits.
- 8.1.3** The audit report shall record the emissions occurring at the audited **site**. For the processing of final fuels, the audit report shall record the emissions after allocation and the achieved savings.
- 8.1.4** Where the emissions deviate significantly from **typical values** or calculated **actual values** of emissions savings are abnormally high, reasons shall be given for that deviation in the report. The **certification body** shall immediately inform the **voluntary scheme** of such deviations.

**Note 1:** Significant deviation from **typical values** is considered to be more than 10%.

**Note 2:** Abnormally high is considered more than a 30% deviation from **default values**.

- 8.1.5** When auditing actual value calculations of GHG emissions on the emissions savings from CO<sub>2</sub> capture and geological storage ( $e_{ccs}$ ) as per requirement 7.9.2 of PEFC ST 5002, if the **organisation** is directly storing the CO<sub>2</sub>, the **certification body** shall verify whether the storage facility is in good condition and without leakages. (RED II - Annex VI, Part B. No14). Where a third party carries out the transport or geological storage, the **certification body** shall receive from the **organisation** proof of storage may be provided through the relevant contracts with and invoices of that third party (Article 20 of the IR).

## 9. Management system requirements

### 9.1 General

The **certification body** shall establish a documentation management system that addresses each of the following elements:

- a) general management system documentation (e.g., manuals, policies, definition of responsibilities)
- b) control of documents and records
- c) management review of management system
- d) internal auditing/internal monitoring
- e) procedures for identification and management of **nonconformities**
- f) procedures for taking preventive actions to eliminate the causes of potential **nonconformities**; and
- g) equivalence of the sustainability data and the physical stock at the end of the mass balance period

## Appendix 1 (normative): Minimum content of audit reports

In addition to the requirements in PEFC ST 2003 Appendix 4, **certification bodies** shall include in the audit reports and summary audit reports the following elements:

### 1. Minimum content of the audit report

#### 1.1 Front page

#### 1.2 Description of client organisation

Contact details of main certified entity (company name and address, details of the designated point of contact) and type of organisation according to their role within PEFC RED II certification.

#### 1.3 Description of client organisation's chain of custody including:

- a) area of certification (for **first gathering points**)
- b) estimated amount of sustainable material that could be harvested annually (for forestry supply chains)
- c) estimated amount of sustainable material that could be collected annually (for waste and residue collection points)
- d) input/output materials (physically) handled by the certified **sites** – classifications must be in conformity with the requirements set out in Annex IX to Directive (EU) 2018/2001
- e) estimated amount of sustainable input material used annually (producers of the final product only)
- f) estimated amount of sustainable final product that could be produced annually (producers of the final product only)

#### 1.4 Scope of the audit

- a) date of audit
- b) audit itinerary and duration (split by duration spent on-site and remotely – where relevant)
- c) PEFC standards audited/certified (including version number)
- d) **sites** audited
- e) audit method (risk assessment and sampling basis, stakeholder consultation)
- f) certification of other **voluntary schemes** or standards
- g) GHG data type (default, NUTS2 or **actual values** – including information on the application of GHG emission savings factors)

#### 1.5 Audit findings including:

- a) place and date of issuance
- b) list of **nonconformities** identified

## Bibliography

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