



# **Bonsucro Certification Protocol**

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[www.bonsucro.com](http://www.bonsucro.com).

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## Responsibility for these Requirements

The Bonsucro Board of Directors is responsible for this document.

By EU requirement, it becomes effective from the date of its publication.

### Versions Issued

Revision round	Date	Description of amendment
1	June 2010	Draft version sent to Bonsucro RED Sub Committee
2	July 2010	Final version approved by Bonsucro Management Committee
3	December 2010	Revision made based on compliance with EU RED
4	March 2011	Revision made based on compliance with EU RED
4.01	September 2011	Revision following review of document
5	June 2015	Major revision to create a document aimed at certification bodies, revision of existing requirements, inclusion of new requirements, revision of Annexes
5.01	May 2016	Revision in light of amendments to RED and FQD, as described in Directive 2015/1513
5.02 Draft	August 2016	Revision in light of amendments to RED and FQD, as described in Directive 2015/1513
5.03 Draft	September – October 2016	Revision in light of amendments to RED and FQD, as described in Directive 2015/1513

## **About Bonsucro**

Bonsucro is a global multi-stakeholder non-profit initiative dedicated to reducing the environmental and social impacts of sugarcane production while recognising the need for economic viability. The mission of Bonsucro is to achieve a sugarcane sector that is continuously improving and verified as sustainable by acting collaboratively within the sector and working to continuously improve the three pillars of sustainability: economic, social and environmental viability. Bonsucro aims to achieve this mission through providing the definition for sustainable sugarcane and all sugarcane derived products through a multi-stakeholder approach. Bonsucro also aims at ensuring the integrity of the implementation of the Bonsucro Production Standard, through the implementation of the Certification Protocol.

### **Bonsucro vision**

A sugarcane sector that is continuously improving and verified as sustainable.

### **Bonsucro mission**

Bonsucro fosters the sustainability of the sugarcane sector through a metric-based certification system and by supporting continuous improvement for members.

### **Bonsucro objectives**

- To define globally applicable performance-based principles, criteria, indicators and standards for sugarcane production that take into account local conditions and circumstances, and that are based on a credible and transparent process that is focused on the key sustainability drivers in sugarcane production.
- To promote measurable improvements in the key economic, environmental and social impacts of sugarcane production and primary processing.
- To develop a certification system that enables producers, buyers and others involved in sugar and ethanol businesses to obtain products derived from sugarcane that have been produced according to agreed, credible, transparent and measurable criteria.
- To support the transition of Bonsucro to an internationally accepted global platform for sugarcane and its derived products, which is financially self-sustaining and which provides a forum for continuous improvement in production efficiency and sustainability.

# Overview of the Bonsucro Certification System

The Bonsucro Certification System consists of 3 main elements: standards, the certification protocol and audit guidance. As such, these individual documents cannot be used as stand-alone documents and must always be used in relation to each other.

## 1. Standards

The Bonsucro Production Standard contains principles and criteria for achieving sustainable production of sugarcane and all sugarcane derived products taking into account economic, social and environmental aspects of production.

The Bonsucro Mass Balance Chain of Custody Standard contains a set of technical and administrative requirements for enabling the tracking of Bonsucro-compliant or Bonsucro EU-compliant sugarcane and derived products along the entire supply chain from fields to mill including transportation; through to production (e.g. conversion, processing, manufacturing, transformation), to warehousing, transportation and trade to the use of sugarcane and all sugarcane derived products.

## 2. Certification Protocol

Bonsucro has developed a Certification Protocol that presents the process and procedures for certification against the Bonsucro standards including:

- The requirements for a certification body to be accredited as being a competent body capable of undertaking audits and issuing certificates of conformance against the Bonsucro Standards.
- The way in which certification must be carried out by such certification bodies (Certification process requirements).

## 3. Guidance

Bonsucro has developed two guidance and clarification documents which accompany the two standards.

The Bonsucro Guidance for the Production Standard (including Guidance for the Bonsucro EU Production Standard) provides additional information for Bonsucro auditors on the requirements of the Bonsucro Production standard.

The Bonsucro Guidance for Mass Balance Chain of Custody Requirements provides additional information for Bonsucro auditors on the requirements of the Chain of Custody Standard.

#### 4. Bonsucro EU Renewable Energy Directive (RED)

The scope of the Bonsucro Certification System can be with or without compliance with the EU Renewable Energy Directive (RED), its similar provisions in the EU Fuel Quality Directive (FQD) and their amendments as per Directive 2015/1513. As such, the Bonsucro Certification System makes a distinction between:

1. Compliance with Bonsucro requirements
2. Compliance with Bonsucro EU requirements: Bonsucro requirements plus additional requirements that are needed for EU RED compliance.

Within the Bonsucro Certification System documents (i.e. Standards, Audit Guidance, and Certification Protocol) the additional Bonsucro EU requirements are clearly marked. Both the Bonsucro scope and the Bonsucro EU scope form part of the overall Bonsucro Certification System and will be referred to as such from here onwards.

For compliance with the Bonsucro EU scope all requirements need to be met (e.g. Bonsucro plus additional EU RED requirements). Bonsucro EU certification is equivalent to Bonsucro certification. However, the contrary does not apply; Bonsucro certification is not equivalent to Bonsucro EU certification. Those that do not wish to become Bonsucro EU compliant are excluded from the Bonsucro EU scope extension and do not have to comply with the additional EU RED requirements.

In the context of a voluntary scheme, the Commission can recognise rules related to wastes and residues for the purposes of whether or not:

- biofuels from a certain feedstock have to demonstrate compliance with the land use criteria (Article 17(1));
- certain feedstocks can be considered to have zero GHG emissions to the point of collection (Annex V, Part C, 18).

No incoming material certified under other schemes can be considered as Bonsucro / Bonsucro EU RED compliant.”

## Introduction to this Document

The purpose of the Bonsucro Certification Protocol is:

- To establish requirements for certification to enable all certification bodies to operate in a consistent and controlled manner.
- To provide the transparency that is required of an international Certification System for it to have credibility with stakeholders, including governments, international governmental bodies (e.g. regulatory bodies), CBs, suppliers of sugarcane and sugarcane-derived products, non-governmental organisations and consumers.
- To provide documentation to assure long-term continuity and consistency of the delivery of Bonsucro certification.

The Bonsucro Certification Protocol is set out in three parts, which apply to all certification bodies conducting Bonsucro audits:

**Part A** - General Requirements for Certification Bodies. It describes the certification body initial accreditation process and conditions for continued accreditation to carry out audits of the Bonsucro Certification System.

**Part B**- Certification Process Requirements of the Production Standard. It sets out the process and procedures that a certification body shall follow in arranging and conducting an audit of an organization that is seeking certification against the Bonsucro Production Standard (including EU RED).

**Part C**- Certification Process Requirements of the Mass Balance Chain of Custody Standard. It sets out the process and procedures that a certification body shall follow in arranging and conducting an audit of an organization that is seeking certification against the Bonsucro Mass Balance Chain of Custody Standard (including EU RED).

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# **PART A: GENERAL REQUIREMENTS FOR CERTIFICATION BODIES**

## **1 Scope**

- 1.1 Part A of the Bonsucro Certification Protocol sets out the process and procedures that a certification body (CB) shall follow to obtain accreditation from Bonsucro to carry out audits against the Bonsucro Production and Mass Balance Chain of Custody (ChoC) Standards.

## **2 References**

- 2.1 For references without version numbers, the latest edition of the document referred to applies.
  - a. Bonsucro Production Standard.
  - b. Bonsucro Mass Balance Chain of Custody Standard.
  - c. ISO/IEC 17065:2012 Requirements for bodies certifying products, processes and services.
  - d. IAF GD 5:2006 IAF Guidance on the of ISO/IEC Guide 65:1996 General requirements for bodies operating product certification systems.
  - e. ISO 19011:2011 Guidelines for auditing management systems.
  - f. EU Directive 2009/28/EC on the promotion of the use of energy from renewable sources
  - g. EU Directive 2009/30/EC of the European Parliament and of the Council of 23 April 2009 amending Directive 98/70/EC as regards the specification of petrol, diesel and gas-oil and introducing a mechanism to monitor and reduce greenhouse gas emissions and amending Council Directive 1999/32/EC as regards the specification of fuel used by inland waterway vessels and repealing Directive 93/12/EEC.
  - h. EU Directive 2015/1513 of the European Parliament and of the Council of 9 September 2015 amending Directive 98/70/EC relating to the quality of petrol and diesel fuels and amending Directive 2009/28/EC on the promotion of the use of energy from renewable sources.

## **3 Definitions**

- 3.1 All definitions are provided in Annex 2 of this Protocol.

## **4 General Requirements**

- 4.1 CBs shall operate the Bonsucro certification system in line with ISO 17065:2012 and CB audit personnel shall follow guidelines included in ISO19011:2011.
- 4.2 CBs shall conform to Bonsucro requirements in case of a conflict with ISO17065:2012.
- 4.3 Accreditation against ISO 14065:2013 and experience in carrying out audits in conformity with ISO 14064-3:2006 is recommended but not mandatory.

- 4.4 CBs shall operate at least one accredited scheme under ISO 17065:2012 which is relevant to the sustainability criteria of the Bonsucro Production and Mass Balance Chain of Custody (ChoC) Standards including the Bonsucro EU RED requirements.
- 4.5 It is the responsibility of the CB to keep updated with changes to Bonsucro requirements and for those carrying out Bonsucro EU RED audits, with the EU legislation. CBs carrying out audits against the Production Standard EU RED shall keep informed of amendments to the EU legislation and shall apply the legislation in accordance with latest guidance.
- 4.6 From time to time, Bonsucro may publish requests for clarification to provide additional information on certain requirements of the Bonsucro system. These shall be considered part of the Bonsucro Protocol and shall be applied accordingly.
- 4.7 In addition to the accreditation provided by Bonsucro, CBs performing Bonsucro EU RED audits shall be accredited by:
  - 4.7.1 An accreditation body referred to in Article 4 of Regulation (EC) No 765/2008; or
  - 4.7.2 An accreditation body having a bilateral agreement with the European Cooperation for Accreditation; or
  - 4.7.3 A national accreditation body affiliated to the International Accreditation Forum (IAF); or
  - 4.7.4 A Full or Associate Member of ISEAL.
- 4.8 Upon request from EU competent authorities, CBs performing Bonsucro EU RED audits shall make relevant information available within the limits of the confidentiality agreement signed with operators.

## **5 Accreditation Process**

- 5.1 Only CBs that are accredited by Bonsucro shall be allowed to issue certification of conformity against the Bonsucro Production Standard, Bonsucro Production Standard EU RED, Bonsucro ChoC Standard and Bonsucro ChoC Standard EU RED.
- 5.2 CBs shall seek accreditation from Bonsucro, as outlined in Part A of this Protocol, prior to carrying out certification audits.
- 5.3 **Application**
  - 5.3.1 Applicant CBs shall contact Bonsucro to apply for accreditation and shall return the application form together with the following documentation to Bonsucro:
    - 5.3.1.1 An organizational chart indicating head and local offices.
    - 5.3.1.2 A list of countries in which the CB shall offer Bonsucro audits. This list shall include the name of each local office including the contact details and name of the technical manager responsible for Bonsucro certification.
    - 5.3.1.3 The required proof of qualification of the technical manager, lead auditor, auditors and representative as specified in clause 11.
    - 5.3.1.4 Details of the internal control system, including procedures, incorporating all of the requirements of this Protocol.
    - 5.3.1.5 The scope of any valid relevant accredited schemes.

## **5.4 Review of Application**

5.4.1 When the application and all required documentation have been received, these shall be reviewed and verified by Bonsucro for approval.

5.4.2 Should the review prove unsatisfactory, Bonsucro may:

5.4.2.1 Request a witness audit of the CB.

5.4.2.2 Request further training of CB personnel.

5.4.2.3 Request further documentary evidence as part of the application process.

## **5.5 Accreditation**

5.5.1 If all requirements for accreditation are met, and all witness audits have proved satisfactory, a contractual agreement shall be sent.

5.5.2 Once CBs have signed and returned the contractual agreement to Bonsucro, CBs shall receive an official accreditation statement.

## **5.6 Notification of Changes**

5.6.1 Accredited CBs shall notify Bonsucro in case of:

5.6.1.1 Changes to the initial application which might have affected the basis for initial accreditation.

5.6.1.2 Changes to their accreditation(s). This may include providing Bonsucro with reports of audits and surveillance by accreditation bodies.

## **5.7 List of Accredited Certification Bodies**

5.7.1 The names of accredited CBs shall be published on the Bonsucro website with their scope of accreditation.

# **6 Training**

6.1 Accredited CBs shall be responsible for attending CB training when necessary, and as requested by Bonsucro, and remaining up-to-date with Bonsucro requirements.

6.2 Certificates of completion with a validity period of three years shall be issued to CB personnel attending the training course and passing Bonsucro qualification exam.

# **7 Subcontracting**

7.1 Subcontracting by an accredited CB of another CB or a free-lance auditor to perform Bonsucro audits is allowed, provided that all subcontractors comply with the requirements for lead auditors and auditors as specified in clause 11.

7.2 The subcontractor shall:

7.2.1 Have a contract with the CB.

7.2.2 Be controlled by the CB and use the CB's internal control system and procedures.

7.2.3 Be included in the scope of ISO 17065:2012.

7.3 CBs shall be responsible for all certification decisions and shall not subcontract these.

## **8 Internal Audits and Management Reviews**

- 8.1 CBs shall carry out annual internal audits of their Bonsucro certification process including at least:
  - 8.1.1 An evaluation of CB lead auditor, auditor, technical manager and subcontractor performance.
  - 8.1.2 An evaluation of complaints, appeals, disputes and any other comments received from stakeholders and governments.
  - 8.1.3 Verification of compliance with Bonsucro's Claim and Labelling Usage Guidelines.

## **9 Record Keeping**

- 9.1 CBs shall keep documents and records related to the Bonsucro certification process for a minimum of 5 years.

## **10 Use of Bonsucro Trademarks**

- 10.1 CBs shall comply with the conditions for use of the Bonsucro trademarks as set out in the contractual agreement between Bonsucro and the CB and in Bonsucro's Claim and Labelling Usage Guidelines.
- 10.2 Once accredited by Bonsucro, and following Bonsucro notification, CBs may use the Bonsucro trademarks in direct communication with operators and stakeholders to identify documents such as certificates, instructions and checklists used to operate the Bonsucro certification system.
- 10.3 For public communication CBs shall comply with the logo use requirements as set out in Bonsucro's Claim and Labelling Usage Guidelines.

## **11 Personnel Qualifications and Experience**

- 11.1 CBs shall appoint in their management structure at least one (1) representative that is an independent expert with sugarcane experience (including all sugarcane derived products) and who is familiar with EU legislative requirements.
- 11.2 CBs shall train and evaluate the competencies of lead auditors and those of audit teams.
- 11.3 CBs shall seek approval in advance from Bonsucro for any exceptions to the lead auditor, auditor or technical manager qualifications and experience requirements.
- 11.4 For CBs Accredited for Bonsucro EU scope, additional qualifications and experience of CB personnel shall be met relating to claims on sustainability criteria on land use especially biodiversity, carbon stocks, assessment of Highly Biodiverse Grassland as specified in EU RED articles 17 and 18 and specified in the Commission Decision on Guidelines for the calculation of land carbon stocks for the purpose of annex V of directive 2009/28/EC OJ L 151 of 17 June 2010.

11.5 Auditors verifying the calculation of actual GHG emission need to have the appropriate specific skills, including relevant experience in this field and specific accreditation (e.g. ISO 14040).

11.6 CBs shall provide Bonsucro with the name and CV of auditors if requested.

### 11.7 Technical manager

11.7.1 CBs shall appoint one or more technical manager(s) with knowledge of the auditing process of the Bonsucro Production Standard and ChoC Standard.

11.7.2 A technical manager may act as an auditor or lead auditor but shall not take part in the certification decision of that client.

11.7.3 The technical manager shall be responsible for:

11.7.3.1 Developing and implementing an internal control system reflecting all Bonsucro requirements including information on how to constitute audit teams and how to determine audit duration.

11.7.3.2 Ensuring that all auditors meet the qualification requirements of Bonsucro and conduct all audits as specified in the Bonsucro Certification Protocol.

11.7.3.3 Making the final certification decision as specified in Parts B and C of this Protocol.

11.7.3.4 Ensuring certificates and audit reports are handled according to the requirements specified in Parts B and C of this Protocol.

11.7.3.5 Attending and completing Bonsucro CB training courses when required by Bonsucro and remaining up to-date with any changes to the Bonsucro Certification System.

11.7.4 The technical manager shall have the following minimum qualifications:

11.7.4.1 Advanced post high school education degree in the area of agriculture, chemical technology, or food-related disciplines.

11.7.4.2 Technical skills and experience in the auditing of actual values of greenhouse gas emissions calculations from production and processing of agricultural products.

11.7.4.3 In case of Bonsucro EU audit: The technical manager shall attend Biograce Calculator self-training course as published by Biograce<sup>1</sup> in order to audit the actual values used within the Biograce Calculator to determine the actual value of greenhouse gas emissions from cellulosic ethanol.

11.7.4.4 Successful completion of an ISO 9001 and/or ISO 14001 lead auditor course.

11.7.4.5 Demonstrable knowledge and experience of production and processing schemes similar to the Bonsucro Certification System.

11.7.4.6 English language skills.

### 11.8 Lead Auditor

11.8.1 The lead auditor shall have knowledge of the Bonsucro Standards, Certification Protocol and Guidance documents and shall attend Bonsucro CB training when required by Bonsucro in order to remain up-to-date with the Bonsucro Certification System.

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<sup>1</sup> <http://www.biograce.net/content/ghgcalculationtools/instructionvideos>

11.8.2 The lead auditor shall be responsible for:

- 11.8.2.1 Leading audit teams and making all final decisions on behalf of the audit team.
- 11.8.2.2 Ensuring that all necessary audit planning, preparation and reporting is carried out according to CB procedures.
- 11.8.2.3 Providing training to auditors.

11.8.3 The lead auditor shall have the following qualifications:

- 11.8.3.1 All qualifications and experience of an auditor as described in clause 11.8 and in addition:
- 11.8.3.2 Completion of the Bonsucro CB training on the practical application of the Bonsucro Standards, Audit Guidance and Certification Protocol.
- 11.8.3.3 Technical skills and experience in the auditing of actual values of greenhouse gas emissions calculations from production and processing of agricultural products.
- 11.8.3.4 In case of Bonsucro EU audit: The technical manager shall attend Biograce Calculator self-training course as published by Biograce<sup>2</sup> in order to audit the actual values used within the Biograce Calculator to determine the actual value of greenhouse gas emissions from cellulosic ethanol.
- 11.8.3.5 Demonstrable experience in the auditing processes operating with Mass Balance Tracking and Tracing, preferably in sugarcane processing plants.
- 11.8.3.6 Successful completion of an ISO 9001/14001 lead auditor course.
- 11.8.3.7 Completion of a minimum of five (5) audits as team leader in similar certification schemes.
- 11.8.3.8 Experience in carrying out certification audits in agricultural, forestry and/or industrial areas covering the following topics:
  - a. environmental impact and ecology (especially for the assessment of Highly Biodiverse Grassland in the case of assessment of compliance against the Bonsucro EU Standard)
  - b. health and safety
  - c. labour conditions and social aspects
  - d. legal framework for production of sugarcane and all sugarcane derived products traceability / chain of custody schemes
  - e. bookkeeping and accounting

11.8.4 All lead auditors shall be subject to regular training against all Bonsucro requirements.

11.8.5 English language skills.

11.8.6 Lead auditor performance shall be regularly reviewed and appraised. This may include:

- 11.8.6.1 Updating auditor training plans and/or experience records.
- 11.8.6.2 Reviewing lead auditor audit documentation (i.e. technical reviews of the audit reports).
- 11.8.6.3 Conducting annual appraisals.
- 11.8.6.4 Reviewing complaints or positive feedback.

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<sup>2</sup> <http://www.biograce.net/content/ghgcalculationtools/instructionvideos>

- 11.8.6.5 Witnessed audits by the technical manager.
- 11.8.6.6 Proof of the qualification requirements for lead auditors as stated in clause 11.7.3 shall be submitted as part of the CB accreditation process.

## 11.9 Auditor

11.9.1 The auditor shall be responsible for:

- 11.9.1.1 Performing audits against the Bonsucro Production Standard, Production Standard EU RED, Mass Balance ChoC Standard or Mass Balance ChoC EU RED.
- 11.9.1.2 Producing accurate and timely audit reports.
- 11.9.1.3 Staying up-to-date with Bonsucro certification requirements.

11.9.2 Audits performed by auditors shall be under the direction of a lead auditor.

11.9.3 The auditor shall have knowledge of the Bonsucro Standards, Certification Protocol and Guidance documents and shall have the following qualifications:

- 11.9.3.1 Post high school education degree in the following area, but not limited to environment, agriculture, chemical technology, or food-related disciplines.
- 11.9.3.2 Technical skills and experience in the auditing of actual values of greenhouse gas emissions calculations from production and processing of agricultural products.
- 11.9.3.3 Demonstrable knowledge on the practical application of the Bonsucro Standards, Guidance and Certification Protocol.
- 11.9.3.4 English language skills.
- 11.9.3.5 Demonstrable knowledge and experience of production and processing schemes similar to the Bonsucro Certification System.
- 11.9.3.6 A supervised period of training in practical auditing by a qualified lead auditor. This shall cover at least fifteen (15) days audit experience in similar certification schemes, achieving a minimum of two (2) audits at different organizations.

## 11.10 Audit Teams

11.10.1 Multidisciplinary audit teams shall be created when the required experience and qualifications of auditors are met by more than one (1) individual.

11.10.2 The audit team shall be composed under the responsibility of the lead auditor and approved by the technical manager.

11.10.3 As a whole, the audit team shall have audit skills and audit experience with certification in agricultural, forestry and/or industrial areas covering the following topics:

- 11.10.3.1 environmental impact and ecology (especially for the assessment of Highly Biodiverse Grassland in the case of assessment of compliance against the Bonsucro EU Standard)
- 11.10.3.2 health and safety
- 11.10.3.3 labour conditions and social aspects
- 11.10.3.4 legal framework for production of sugarcane and all sugarcane derived products
- 11.10.3.5 traceability / chain of custody schemes



- 11.10.3.6 bookkeeping and accounting
- 11.10.3.7 group certification
- 11.10.4 When creating an audit team, the technical manager or lead auditor shall ensure that the audit team's gender composition is comparable to that of its client and workers and shall always include at least one (1) woman.
- 11.10.5 When translators are used in audits, the translators shall be independent of the organization being evaluated. Where this is not feasible due to logistical difficulties, the name and affiliation of translators shall be included in audit reports.

## **12 Monitoring Certification Body Performance**

- 12.1 CBs shall inform Bonsucro when a first Bonsucro audit has been arranged following accreditation. This audit may be witnessed by Bonsucro.
- 12.2 Accredited CBs shall be subject to regular monitoring and evaluation of performance by Bonsucro following initial accreditation. Bonsucro reserves the right to conduct such monitoring and evaluation at any point in time, particularly in case relevant information on potential non-conformities has been brought to the attention of Bonsucro by external parties. This may include:
  - 12.2.1 Verification of the implementation of the Bonsucro Certification System at the CB's office.
  - 12.2.2 At least one yearly witness audit of each CB that has conducted Bonsucro audits in the previous year to assess the performance of CB personnel in carrying out Bonsucro audits. The witness audit shall be conducted over one of the national offices of the CB.
  - 12.2.3 Conducting an independent verification, either by Bonsucro or a selected external party, of a selected sample of operators in order to cross-check the work of CBs.
- 12.3 Witness and office audits of the CB by Bonsucro shall be at CB's expense.
- 12.4 **Issuing non-conformities**
  - 12.4.1 Should corrective actions be required following an office or witness audit by Bonsucro, CBs shall provide evidence of corrective actions to Bonsucro within the required deadline.
  - 12.4.2 A major non-conformity may be issued by Bonsucro to a CB if a failure or significant deficiency is identified which:
    - 12.4.2.1 continues over a long period of time or
    - 12.4.2.2 is repeated or systematic or
    - 12.4.2.3 affects more than one area and/or causes significant damage or
    - 12.4.2.4 is indicated by the absence or a breakdown of a system or
    - 12.4.2.5 is not corrected or adequately responded to once issued.
  - 12.4.3 Major non-conformities identified shall be fully addressed, and conformity demonstrated, within a period of up to 3 months.
  - 12.4.4 Minor non-conformities may be issued by Bonsucro to CBs when there is an isolated or sporadic lapse in the content or implementation of procedures or

records which could reasonably lead to a systematic failure or significant deficiency if not corrected.

12.4.5 Minor non-conformities shall be fully addressed, and conformity demonstrated, within a period of up to 12 months

## **13 Conditions for Suspension**

13.1 A CB accreditation status may be suspended by Bonsucro if a CB:

13.1.1 no longer complies with the criteria for initial accreditation; or

13.1.2 fails to comply with contractual obligations as stated in the contractual agreement between Bonsucro and the CB; or

13.1.3 misuses the Bonsucro label; or

13.1.4 fails to provide corrective actions within the required deadline following a witness audit or request by Bonsucro.

13.2 Prior to suspension, warnings may be issued to the CB to allow for remedial actions within a deadline set by Bonsucro.

13.3 Bonsucro reserves the right to immediately withdraw the accreditation status of a CB in case of major failure to comply or evidence of fraud.

-----End of Part A-----

# **PART B: CERTIFICATION PROCESS REQUIREMENTS OF THE PRODUCTION STANDARD**

## **1 Scope**

- 1.1 Part B of the Bonsucro Certification Protocol sets out the process and procedures that a certification body (CB) shall follow in arranging and conducting an audit of an organization that is seeking certification against the Bonsucro Production Standard. This includes the procedures for client application and contracting, planning, auditing, making a certification decision, surveillance, and requesting corrective actions.
- 1.2 Certification against the Bonsucro Production Standard also requires certification against Bonsucro's Mass Balance Chain of Custody Standard (Part C of this Protocol).

## **2 Normative References**

- 2.1 The normative documents listed in Part A of this Protocol also apply to Part B.

## **3 Definitions**

- 3.1 All definitions are provided in Annex 2 of this Protocol.

## **4 Client Application**

- 4.1 Upon receipt of a certification audit request, the CB shall verify that the client is a registered member of Bonsucro. If the client is not a member, the CB shall request that it contact Bonsucro.
- 4.2 Once the client is a registered member and has agreed to adhere to the Bonsucro Code of Conduct, the CB shall request from the client the necessary information to allow it to determine:
  - 4.2.1 The corporate entity name, address(es), legal status, location of the operation(s), language used including any major second language in the location(s) to be audited.
  - 4.2.2 The contact details of key personnel.
  - 4.2.3 The scope of certification.
  - 4.2.4 The unit of certification.
  - 4.2.5 The range of sugarcane-derived products being produced by the client.
  - 4.2.6 Whether the client uses subcontractors.
  - 4.2.7 Whether the client is currently or was ever certified to another scheme, including EC-recognised schemes.
    - 4.2.7.1 If the case, the client shall commit to provide the CB with any information deemed relevant to establish compliance of the client with relevant Bonsucro standards, including mass balance data and past auditing reports.
    - 4.2.7.2 The CB shall notify Bonsucro of any prior major non-conformity with the above requirement or mandatory EU RED sustainability criteria prior to any recertification.

### **4.3 Scope of Certification**

- 4.3.1 The scope of certification shall be:
  - 4.3.1.1 Bonsucro Production Standard or;
  - 4.3.1.2 Bonsucro Production Standard EU RED
- 4.3.2 A mill's scope of certification can be both Bonsucro Production Standard and Bonsucro Standard EU RED should the farms included in the unit of certification be a combination of both. In such case, the list of farms included in each scope shall be clearly indicated in the audit report and certificate.
- 4.3.3 The CB shall inform the mill that it must also apply for certification against the Bonsucro ChoC Standard. A certificate shall only be issued when the mill is found compliant with both Standards.
- 4.3.4 The option to combine the Bonsucro audit with an audit for another certification against a national or international standard is allowed as long as certain criteria and/or compliance indicators from this standard are deemed equivalent to some criteria and/or compliance indicators in Bonsucro standard(s). Such equivalence shall be established by the CB to identify which Bonsucro criteria and/or compliance indicators can be considered as addressed by the other standard. A gap analysis shall also be conducted to identify which criteria and/or compliance indicators in the Bonsucro Standard are not addressed by the other standard. The result of the gap analyses shall be included in the final report (see 12.5)

### **4.4 Unit of Certification**

- 4.4.1 The unit of certification shall be a mill and its cane supplying area and include all relevant activities on the farm and mill site, including residue production and power export. The cane supply area included in the unit of certification shall comprise of the farms supplying cane in conformity with the Bonsucro Standard.
- 4.4.2 The total area included in the unit of certification and used for cane production, not just the area harvested in the reporting period, shall be used in assessing the cane supply area.
- 4.4.3 Should less than the total farms supplying the mill be identified as the unit of certification, only those farms included in the unit of certification shall be eligible for certification.
- 4.4.4 If the mill is purchasing any other sugarcane or sugarcane-derived product for inclusion in the mill's production, the CB shall determine whether the material originates from Bonsucro certified sources in accordance with Bonsucro ChoC requirements.
- 4.4.5 The unit of certification may be modified following certification as requested by the mill. Any extension to the unit of certification shall only be granted by the CB following a risk assessment to determine its likely compliance to Bonsucro Standards.

## **5 Contract**

- 5.1 The information received by the CB shall be used to issue a formal proposal to the client (the mill) detailing the scope of services and conditions for certification.
- 5.2 The proposal shall be sent to the mill with:
  - 5.2.1 The CB's Code of Practice.

- 5.2.2 The conditions for certification services.
  - 5.2.3 A copy of the Bonsucro standard and guidance.
  - 5.2.4 A copy of the Bonsucro Calculator.
  - 5.2.5 Rules governing the use of the Bonsucro certificate of conformity, claims and labelling.
  - 5.2.6 Information on applicable fees.
  - 5.2.7 Information on the CB's procedures in case of complaints, appeals or disputes.
  - 5.2.8 The signed application form shall constitute the contract between the CB and the mill and shall outline the details of the audit, timeframe, fee and the client's commitment to provide the CB with any information deemed relevant to establish compliance of the client with relevant Bonsucro standards, including mass balance data and past auditing reports, including from other schemes.
- 5.3 Once the CB receives the signed application form from the mill, the CB shall plan the audit.
  - 5.4 The CB shall liaise with the mill to agree on a mutually accepted date for the audit which shall be within 6 weeks (30 days) of signing the contract.
  - 5.5 The CB shall inform the mill that it will advise Bonsucro of the establishment of the contract.
  - 5.6 The CB shall inform the mill that a documented commitment to implementing and maintaining the Bonsucro requirements in accordance with the Production Standard and ChoC Standard shall be produced by the mill. This shall be made available to personnel, suppliers, customers, and other interested parties.
  - 5.7 The CB shall inform the mill that all documentation must be maintained for a period of at least five (5) years or longer if mandatory according to prevailing laws and regulations.
  - 5.8 The CB shall inform the mill that no public claims relating to compliance of sugarcane and all sugarcane-derived products with the Bonsucro Standard(s) shall be made without valid certification.

## **6 Pre-Assessments**

- 6.1 A pre-assessment of the mill's compliance against Bonsucro requirements is optional and shall be agreed between the mill and the CB.
- 6.2 The CB shall inform the mill that the outcome of any pre-assessment shall be kept confidential to the mill and Bonsucro, unless otherwise agreed with the mill.
- 6.3 The CB shall send copies of all pre-assessment audit reports (including the Bonsucro Calculator) to Bonsucro within five (5) days of finalizing the report.

## **7 Audit Planning**

- 7.1 The CB shall plan the audit to collect and review evidence of compliance and in such a way that it includes two stages:

- 7.1.1 An internal control system audit to verify the mill's processes and systems to verify conformity to the requirements of the Bonsucro Standards and;
- 7.1.2 An implementation audit to verify that the mill has effectively implemented the requirements of the Bonsucro Standards.
- 7.2 The two stages of the audit may be undertaken at different times depending on the complexity of the mill's organization.
- 7.3 The CB shall ensure that an audit plan is established for each stage of the audit to provide the basis for agreement between the CB and the mill regarding the audit's content.
- 7.4 The CB shall review the audit resources planned for the two stages of the audit and agree with the mill on the details of each.
- 7.5 The CB shall request that the mill fill out the Calculator with agriculture and mill data prior to the audit.
- 7.6 The audit shall cover the full annual harvest cycle as described in the Bonsucro Calculator.

#### **7.7 Audit Plan**

- 7.7.1 The audit plan shall be prepared by the lead auditor, approved by the technical manager and forwarded to the mill prior to the on-site visit. It shall contain as a minimum:
  - 7.7.1.1 Audit objectives and scope (including name of standard and version number).
  - 7.7.1.2 Roles and responsibilities of lead auditor and audit team members.
  - 7.7.1.3 Language of the audit and any translator requirement if needed.
  - 7.7.1.4 Number of farms included in the audit sample as described in Table 2.
  - 7.7.1.5 Number of workers to be interviewed based on Annex 1.
- 7.7.2 The time allocated for each audit activity shall be stated in the audit plan.

#### **7.8 Audit Team**

- 7.8.1 The CB shall have a process for selecting and appointing audit teams, based on the competency requirements outlined in Part A, clause 11, taking into account the competence needed to achieve the objectives of the audit.
  - 7.8.1.1 The lead auditor shall lead all certification, re-certification and surveillance audits and shall also lead scope changes and other audits where the team consists of more than one (1) person.
- 7.8.2 The CB shall provide the name and when requested, background information on each member of the audit team, with sufficient time for the mill to object to the appointment of any particular auditor or technical expert and for the CB to reconstitute the team in response to any valid objection.
- 7.8.3 When independent experts are used, the CB shall ensure that their role is limited to advising the audit team on issues related to their area of expertise. They shall not participate actively in the audit process unless they are specifically qualified by the CB as auditors for that purpose.

7.8.3.1 The use of independent experts shall be agreed with the mill in advance.

## 7.9 Audit Duration

7.9.1 The CB shall have a process for determining the time needed to plan and accomplish a complete and effective audit of the mill's internal control system and its implementation.

7.9.2 In determining the audit duration, the CB shall consider:

7.9.2.1 The unit of certification and scope of certification.

7.9.2.2 The size and complexity of the mill and farm activities.

7.9.2.3 The minimum auditor days as described in Table 1. The division of the auditor days shall be made by the CB based on the competencies of the audit team.

**Table 1: Minimum auditor days**

Type	Auditor Days
Initial Certification Audit	10 - 12
Surveillance Audit	6 – 8
Re-certification Audit	9 - 10

7.9.2.4 The technological and regulatory context.

7.9.2.5 Any results of previous audits.

7.9.2.6 Previous Bonsucro certificates issued by other approved CBs, if any.

## 7.10 Use of Bonsucro Guidance

7.10.1 The CB shall prepare the audit in order to verify compliance to the Production Standard including the Notes in the Standard and the Guidance Document for the Production Standard.

## 7.11 Checklists

7.11.1 Bonsucro does not provide standardised audit checklists. Checklists developed by auditors shall be in line with the indicators included in the Bonsucro standard and submitted along with the audit documentation (see also 12.5.8).

# 8 Audit

## 8.1 Internal Control System Audit

8.1.1 During the opening meeting, the auditors shall explain the certification process, agree logistics for the audit, confirm access to all relevant documents, explain confidentiality and conflicts of interest and agree on the timing of the closing meeting.

8.1.2 During the internal control system audit, auditors shall:

8.1.2.1 Confirm the unit of certification and details of the mill provided during the application.

- 8.1.2.2 Confirm all relevant product specifications including intermediate products, residues and waste products.
- 8.1.2.3 Confirm the mill's processes and locations where these are carried out.
- 8.1.2.4 Conduct a review of the mill's documented internal control system to verify that procedures and records are maintained covering all the requirements of the Bonsucro Production Standard.
  - a. Verify that the internal control system is appropriate (for example in line with ISO 9001) to the type, range and volume of work performed.
- 8.1.2.5 Verify that a member of the management has been appointed who, irrespective of other responsibilities, has overall responsibility and authority for compliance with the Bonsucro Production Standard.
- 8.1.2.6 Verify that the mill has defined and documented its commitment to implementing and maintaining the Bonsucro requirements in the unit of certification (mills and cane supply area) in accordance with the Production Standard and that the mill's commitment is made available to its personnel, suppliers, customers, and other interested parties.
- 8.1.2.7 Verify compliance to statutory and regulatory requirements (e.g. quality, environmental, labour, health and safety).
- 8.1.2.8 Verify the mill's signed license agreement to use the logo (if applicable).
- 8.1.2.9 Review the process for the recording and treatment of complaints.
- 8.1.2.10 Verify that all documentation is maintained for a period of at least five (5) years or longer if mandatory according to prevailing laws and regulations.
- 8.1.2.11 Verify any existing or past certification to another scheme, including EC-recognised schemes and associated claims.
- 8.1.3 At the end of the internal control system audit, the auditors shall agree on the program and planning for the implementation audit including:
  - 8.1.3.1 Any adjustments to be made as a result of the internal control system audit to the site specific conditions or the time and number of auditors allocated.

## 8.2 Implementation Audit

- 8.2.1 During the implementation audit, auditors shall:
  - 8.2.1.1 Conduct a review of the mill's relevant premises to verify and collect evidence that processes are implemented as defined in the documented internal control system and in accordance with the requirements of the Bonsucro Production Standard.
  - 8.2.1.2 Carry out visits to farms in the cane supply area, in accordance with the sampling procedure in Table 2 to verify and collect evidence of compliance with the requirements of the Bonsucro Production Standard.
  - 8.2.1.3 Use the Calculator provided by the mill to evaluate conformity of the sampled farms against the requirements of the Standard.
  - 8.2.1.4 Interview a sample of workers within the unit of certification based on the criteria outlined in Annex 1 and chosen as representative of the diversity of the work force.
  - 8.2.1.5 Review the process of involvement of internal and external stakeholders.
  - 8.2.1.6 If the mill uses subcontractors, a risk analysis shall be carried out to determine whether an on-site audit is required. In any case, an audit shall



always be required if subcontractors process or transform the sugarcane or sugarcane-derived product.

- 8.2.1.7 In case of Bonsucro EU audit:
- a. Auditors shall verify that operators have the capability to conduct the calculation of actual values according to the GHG emission calculation methodology. No actual value shall be used before this verification is completed.
  - b. Auditors shall verify the accuracy of GHG values (E-values) assigned to consignments (either determined using the default value or if calculated exclusively using an EC approved calculation tool) and a Mass Balance check. The source and accuracy of actual GHG emissions shall be verified for all relevant elements of the GHG emission calculation formula, i.e. eec, el, ep, etd and eee. Relevant refers in this context to elements for which reporting is obligatory (e.g. el in case of land use change), all elements for which actual values should be used instead of disaggregated default values and all elements related to emission savings (if applicable).
  - c. Auditors shall verify that if at any point of the chain of custody emissions have occurred and are not recorded, so that the calculation of an actual value is no longer feasible for operators downstream in the chain of custody, this is clearly indicated in the delivery notes.
  - d. To improve the robustness of the verification procedure, operators shall make available to the auditors all relevant information concerning the calculation of actual GHG emissions in advance of the planned audit. The auditor in turn shall record the emissions from the processing occurring at the audited site (emissions after allocation) and if relevant the achieved savings in the auditing report in order to document that the calculation was thoroughly verified and understood. In case those emissions deviate significantly from typical values the report shall also include information that can explain the deviation.

8.2.1.8 In case of Bonsucro EU audit: verify that the final GHG value is in conformity with EU legislation. If several land use changes have occurred since 2008, involving several crops, the auditor shall ensure that the mill has evaluated each pathway separately and verified whether the GHG emissions saving for each pathway is in conformity with the EU legislation. Group auditing for the purpose of calculating GHG savings is only acceptable when the units have similar production systems and products

8.2.1.9 In case of Bonsucro EU audit: the lead auditor shall judge whether an assessment of highly biodiverse grassland is necessary and if so shall appoint an expert to conduct and document the assessment. The expert must have a specific qualification for this purpose, be external and independent of the operator, and furthermore may be additional to the audit team. The lead auditor shall review the assessment and the conclusion reached by the independent expert as part of the overall audit.

Assessing whether grassland maintains the natural species composition and ecological characteristics and processes and whether grassland is species-rich can only be done by experts that have acquired a specific qualification for this purpose. These experts must be external, independent of the activity being audited and free from conflict of interest. The assessment shall be conducted on-site, except if desk based evidence is sufficient to demonstrate that the land must be regarded to be highly biodiverse grassland.

Any assessment conducted by the operator to support their own operations shall be considered separate to the formal audit process.

8.2.2 During the closing meeting, the auditors shall:

- 8.2.2.1 Inform the mill that it is not certified and cannot make any claims concerning certification until advised as such by the CB.
- 8.2.2.2 Present the audit findings and confirm with the mill's management on the timeline for addressing any non-conformities raised during the internal control system audit and implementation audit.
- 8.2.2.3 Agree on planning of surveillance visits.

### 8.3 Determining Farm Sample Size

- 8.3.1 The audit against the requirements of the Production Standard shall include verifying a representative sample of farms in the cane supply area as defined by the unit of certification and based on sugarcane volumes provided to the mill.
- 8.3.2 The CB shall determine the minimum number of farms to be audited using Table 2.
- 8.3.3 The sample chosen shall be representative of the diversity of production methods used (e.g. mechanized harvesting, manual harvesting) and operational set-up of the farms.
- 8.3.4 If there are known risks in specific areas, the CB shall adapt the sampling method and where adaptations are made, shall explain how these were made.
- 8.3.5 If a farm provides cane to more than one mill, the CB shall estimate the volume of sugarcane to be delivered to the mill applying for certification. This volume shall be included in the total sugarcane volume provided to the mill and shall be used to determine the sample of farms to be audited.
- 8.3.6 If a farm provides cane to more than one certified mill, the CB may exclude that farm from the sampling regime only if the total volume of production from that farm has already been included in the scope of certification of other mills that hold a valid Bonsucro certificate.

**Table 2: Minimum sample size of farms to be audited**

Category	Volume of raw material provided by each farm	Percentage of farms to be audited
1	≥ 25%	100%
2	10 - 25%	50%
3	5 - 10%	25%
4	1 - 5%	10%
5	0.5 - 1%	5%
6	≤ 0.5% (majority small scale farms)	Minimum 20 farms ( the exact size of the sample shall be determined by the CB)
7	≤ 0.5% (small scale farms not the majority)	To be determined by the CB

### 8.4 Estimating Total Maximum Certified Production Volume

- 8.4.1 The CB shall estimate the total certified production volume of sugarcane and sugarcane-derived product of the mill based on the farms within the cane supply area that are included in the unit of certification and are found to comply with Bonsucro requirements.
- 8.4.2 The estimation of total certified production volumes of sugarcane shall be based on historical production records and expected forecasts for the next harvest year.
  - 8.4.2.1 This shall be calculated for each sampling category in Table 2. The total certified production volume of all sampling categories shall be added up to determine the total certified production volume of the mill.
  - 8.4.2.2 For category 1, the CB shall estimate the total volume of certified sugarcane by adding the individual volumes of each conforming farms.
  - 8.4.2.3 For categories 2 to 7, the CB shall estimate the total volume of certified sugarcane by multiplying the rate of conformity of the sampled farms to the total volume for the category.
- 8.4.3 The CB shall determine the estimated volume of certified production of sugarcane derived products based on the estimated volumes of certified sugarcane, historic production data, conversion factors as well as market analysis and forecast.
  - 8.4.3.1 The volume of sugarcane shall be allocated to either certified sugar production or certified ethanol production in such a way that the mass balance is maintained.
- 8.4.4 The CB shall ask the mill the period from which the estimate of certified volumes shall be done, the earliest being the date of certification.
- 8.4.5 The CB shall estimate the total maximum certified volume and shall agree with the mill on the estimated total certified volumes to be included in the audit report and certificate, which may be less than the maximum volume.

## **8.5 EU RED (Renewable Energy Directive) Audit**

- 8.5.1 For audits against the Bonsucro Production Standard EU RED, the CB shall keep updated on developments to the legislation by consulting the EU Commission website and updating their internal control system to reflect the most up-to-date information.
- 8.5.2 The CB shall inform all mills when changes to the legislation are made.
- 8.5.3 The CB shall inform all clients that there shall always be a clear distinction made between being certified against the Bonsucro Production Standard and the Bonsucro Production Standard EU RED. This distinction shall be made in all communication related to the Bonsucro certification process.
- 8.5.4 The CB shall ensure that no Bonsucro EU compliant material is intentionally modified or discarded to be considered as a waste or a residue.
- 8.5.5 The following requirements apply for the verification of operators in the value chain of waste or residue material:
  - 8.5.5.1 The whole operators included in the unit of certification where the waste or residue material arises shall be covered starting from its origin.
  - 8.5.5.2 All economic operators shall be audited individually. Only at the origin of the value chain can group auditing approaches be considered for plantations from which waste or residues originate. The frequency and intensity of the auditing procedure shall reflect the level of risk, as defined in section 8.3.

## 9 Certification Decision

- 9.1 Based on the recommendation of the lead auditor, and after review of the evidence reported by the auditing team, the CB's technical manager shall take the final certification decision and issue a certificate to a unit of certification (a mill and its supplying farms) if:
- 9.1.1 Based on the assessment of the audit team, nothing has come to the attention of the CB's technical manager to cause her/him to believe that there are errors in the evidences collected by the audit team;
  - 9.1.2 No non-conformities are issued; or
  - 9.1.3 An action plan has been provided that satisfactorily addresses minor non-conformities issued. The action plan shall outline how conformity shall be achieved and shall mention the person responsible for implementing the actions and the timeframe for implementation.

## 10 Classifying non-conformities

- 10.1 CBs shall classify initial audit non-conformities as major and minor.
- 10.2 Should a non-conformity relate to two (2) similar indicators, one core and one non-core, it shall be issued against the core criteria only.
- 10.3 **Major non-conformity**
- 10.3.1 A major non-conformity shall be issued against the unit of certification where there is a failure to achieve the objective of the requirement and there is insufficient objective evidence to demonstrate conformity against a core indicator whose non-conformity:
    - 10.3.1.1 continues over a long period of time or
    - 10.3.1.2 is repeated or systematic or
    - 10.3.1.3 is indicated by the absence or a breakdown of a system or
    - 10.3.1.4 is not corrected or adequately responded to once issued.
  - 10.3.2 A major non-conformity shall be issued against the unit of certification if it fails to achieve a minimum of 80 % compliance score of the total applicable indicators in principles 1-5. This may not be averaged out. Failure to comply with less than, or equal to 20 % of total applicable indicators for either principles 1-5, does not constitute a major nonconformity.
  - 10.3.3 A major non-conformity shall be issued against the unit of certification if any indicator included in the additional Bonsucro EU criteria is not met.
  - 10.3.4 Should a major non-conformity be issued, the CB shall request that the mill identify the root cause of the non-conformity and a list of actions it shall implement to achieve conformity. The list of actions shall also mention the person responsible for implementing the actions and the timeframe for implementation.
    - 10.3.4.1 The CB shall assess the action plan and whether it is likely to address the non-conformity once implemented.
    - 10.3.4.2 The CB shall inform the mill that the major non-conformity shall be closed within the timeframe agreed or a full re-audit shall be carried out.

10.3.5 Certification shall not be granted until the action plan has been implemented and verified by the CB and the major non-conformity closed. This shall include a review of evidence and verification of implementation, which may include an on-site audit.

10.3.5.1 The CB shall carry out a risk assessment to determine whether an on-site audit is necessary and shall record the decision taken and its justification.

#### 10.4 **Minor non-conformity**

10.4.1 A minor non-conformity shall be issued against the unit of certification if there is insufficient objective evidence to demonstrate conformity against:

10.4.1.1 Non-core indicators in the Bonsucro Production Standard whose non-conformity:

- a. continues over a long period of time or
- b. is repeated or systematic or
- c. is not corrected or adequately responded to once issued

10.4.1.2 A core indicator whose lack of implementation:

- a. is a temporary lapse and
- b. is unusual / non-systematic and
- c. the impacts of the non-conformity are limited in their extent, and it does not result in a failure to achieve the objective of the relevant requirement.

10.4.2 Should a minor non-conformity be issued, the CB shall request that the mill provide a list of actions it shall implement to achieve conformity. The list of actions shall also mention the person responsible for implementing the actions and the timeframe for implementation.

10.4.2.1 The CB shall assess this action plan and whether it is likely to address the non-conformity once implemented.

10.4.2.2 The CB shall inform the mill that failure to implement the plan by the deadline approved by the CB may lead to a warning being issued whereby the mill has three (3) months to satisfactorily comply with the action plan or the certificate may be suspended.

### 11 **Calculating Compliance Scoring**

11.1 In calculating the percentage (%) compliance scoring, the CB shall use the most recent version of the Calculator as provided by Bonsucro.

11.2 Because the Calculator makes a distinction between the cane supply area, the mill and overall compliance, the CB shall calculate compliance scoring as follows:

11.2.1 For the cane supply area, the CB shall verify the % of compliance and the % of non-conformities and determine if the farm exceeds the minimum of 80% as compliant using the Bonsucro Calculator..

11.2.2 For the mill, the CB shall verify the % of compliance and the % of nonconformities and determine if the mill exceeds the minimum of 80% compliance, using the Bonsucro Calculator. This calculation does not include the ChoC requirements, all of which shall be met.

11.2.3 For overall compliance, the CB shall ensure that an indicator that applies to the cane supply area and mill is complied with when both the supplying area and the mill comply. To be issued a certificate, a minimum of 80% overall compliance is required as well as compliance with all core indicators. The CB shall refer to the certification result shown in the Bonsucro Calculator to make its certification decision.

## 12 Audit Report

- 12.1 The CB shall produce certification documents comprising of an initial audit report which shall be sent to Bonsucro with the certificate (if applicable) and Calculator.
- 12.2 The initial certification documents shall be sent to Bonsucro before issuing to the mill.
- 12.3 In special circumstances, the CB may need to adapt audit reports as and when requested by Bonsucro.
- 12.4 The initial audit report and certificate (if applicable) shall be issued to the mill within four (4) weeks (20 working days) after completing the audit.
- 12.5 As a minimum, the following information shall be included in the initial audit report:
- 12.5.1 Unit of certification (including list of farms for each scope if applicable) and scope of certification.
  - 12.5.2 Details of the mill and its activities.
  - 12.5.3 Audit date and report date.
  - 12.5.4 Name of auditors.
  - 12.5.5 Audit type if applicable (e.g. combined or to follow up on non-conformities).
  - 12.5.6 Result of the audit:
    - 12.5.6.1 any nonconformities issued and action plan agreed, including deadlines.
    - 12.5.6.2 compliance score (in %) broken down between mill and supplying area.
  - 12.5.7 Volume of the sugarcane or sugarcane-derived production being certified using Table 3:
    - 12.5.7.1 Total certified production area (in hectare), total estimated certified production volume of sugarcane (in tonnes) and the total estimated certified production volume of any sugarcane-derived product for the first certificate period covered (in tonnes and/or cubic meters). The volumes shall be allocated to each calendar year covered by the certification according to the proportionate rule based on the number of days between the day of certification and 31 December.
    - 12.5.7.2 Table 3: Estimating total certified production volumes

Scope	Estimate volumes reported for year N	Estimate volumes reported for year N+1
Total certified production area (hectares)		
Total certified production volumes of Sugarcane (tonne)		

<b>Total production of sugarcane-derived products (tonne/m3) - use one line per product</b>		
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12.5.7.3 If the mill is purchasing part or all of its sugarcane outside of its unit of certification, the audit report shall state the total certified production area and the total estimated certified production volume of cane accordingly, excluding the cane purchased outside of its unit of certification. The purchased volumes shall be noted separately.

12.5.7.4 If the farms included in the unit of certification supply both EU and non-EU compliant sugarcane to the mill and it produces both, the CB shall identify those farms with their respective volumes ( RED EU and non-EU compliant) in the audit report.

12.5.8 Checklists used during the audit.

12.5.9 The gap analyses of equivalence with other schemes

## 13 Certificate

13.1 The validity of a certificate shall be three (3) years with annual surveillance audits.

13.2 A mill shall receive one certificate stating that it complies with both the Production or Production EU RED Standard and ChoC or ChoC EU RED Standard.

13.3 As a minimum, the CB shall include the following information on the certificate to the mill:

13.3.1 Unit of certification (including list of farms for each scope if applicable).

13.3.2 Details of the mill and its activities.

13.3.3 Bonsucro member number.

13.3.4 Name of standard including version number(s) against which the mill has been audited (i.e. scope of certification).

13.3.5 Date of issue and expiry of the certificate.

13.3.6 Name and logo of the CB.

13.3.7 Bonsucro name and logo.

13.3.8 Name and signature of the CB technical manager.

13.3.9 Volume of the sugarcane or sugarcane-derived production being certified as follows:

13.3.9.1 total certified production area (in hectare), total estimated certified production volume of sugarcane (in tonnes) and the total estimated certified production volume of any sugarcane-derived product for the first certificate period covered (in tonnes and/or cubic meters) per scope of certification (Bonsucro and Bonsucro EU-RED compliant).

13.3.9.2 if the mill is purchasing part or all of its sugarcane outside of its unit of certification, the certificate shall report the total certified production area and the total estimated certified production volume of cane accordingly, excluding the cane purchased outside of its unit of certification. .

13.3.10 A statement that reads “Further clarification regarding this certificate can be directed to [info@bonsucro.com](mailto:info@bonsucro.com) or by visiting [www.bonsucro.com](http://www.bonsucro.com).”

13.4 The CB may also issue a certificate to each of the farms included in the unit of certification. The certificate shall include:

13.4.1 Name of farm(s) (as shown in the list of farms of the mill).

13.4.2 A statement that ‘(the CB) states that the farm mentioned above is part of the unit of certification of (name of mill) certified on (date of certification of mill) against the Bonsucro Production Standard (version number)’.

13.4.3 Date of issuance and expiry date (which shall match the date of expiry of the mill).

13.4.4 Bonsucro name and logo.

13.4.5 Name and signature of the CB technical manager.

13.4.6 A statement that reads: “Further clarification regarding this certificate can be directed to (name of mill), [info@bonsucro.com](mailto:info@bonsucro.com) or by visiting [www.bonsucro.com](http://www.bonsucro.com).”

## 14 Surveillance Audits

14.1 After the initial audit, the CB shall carry out as a minimum two (2) surveillance audits within the next two (2) years.

14.1.1 The first surveillance audit shall be conducted within one (1) year and the second surveillance audit within two (2) years after the issue date of the certificate with a maximum flexibility of three (3) months around the due dates.

14.1.2 A surveillance audit might be organised earlier if, on the basis of information received from third party, the CB identifies potential non-conformities or a risk to the integrity of the Bonsucro certification system.

14.1.3 The scope of the surveillance audit shall take information received from external parties into consideration, especially if any potential non-conformity has been brought to the attention of the CB.

14.2 The surveillance audits shall be carried out in such a way that over the three (3) year certificate validity period, the CB has assessed all the range of activities that take place in the mill and its supplying farms.

### 14.3 Audit

14.3.1 During a surveillance audit the auditors shall:

14.3.1.1 Verify any changes to the unit of certification, scope, personnel, client structure and internal control system.

14.3.1.2 Collect evidence of compliance against all core indicators.

14.3.1.3 Collect evidence of non-core indicators based on a risk assessment of any changes to the unit of certification, scope, personnel, client structure, local conditions, internal control system and past performance.

14.3.1.4 Review progress of action plan(s) to address any minor non-conformities issued during the previous audit.

14.3.1.5 Verify that for any estimated volumes there are actual volumes linked to the cane actually received from farms within the unit of certification.



- 14.3.1.6 Carry out visits of the premises, including interview a sample of workers based on the criteria outlined in Appendix 1 and chosen as representative of the diversity of the work force.
- 14.3.1.7 Carry out visits to farms in the cane supply area, in accordance with the sampling procedure in Table 2 to verify and collect evidence of compliance with the requirements of the Bonsucro Production Standard.
- 14.3.1.8 Estimate the certified production volume for the certificate period to come.
- 14.3.1.9 Verify the recording and treatment of complaints.
- 14.3.1.10 In case of Bonsucro EU audit: verify consignments fulfilling all additional EU requirements and GHG values (E-values) assigned to consignments.
- 14.3.1.11 Use any relevant information received from third parties in support of the above-mentioned actions.

#### 14.4 Determining Carry-over Volumes

- 14.4.1 If the mill has certified volumes from the previous certificate period that has not been allocated to customers, the CB shall:
  - 14.4.1.1 Assess the volume still available to be sold as Bonsucro certified.
  - 14.4.1.2 Note this volume separately as 'carry over volume' on the certificate or surveillance report.
- 14.4.2 The CB shall inform the mill that the estimated certified production volume for the certificate period to come and the carry over volume from the previous certificate period shall form the total estimated certified production volume.

#### 14.5 Determining Total Certified Production Volume

- 14.5.1 The total certified volumes shall be allocated to each calendar year covered by the certification according to the proportionate rule based on the number of days between the day of certification and 31 December.
- 14.5.2 For the previous certificate period, the CB shall determine the total certified volumes as described in Table 4.

**Table 4: Summary of certified volumes per calendar year per audit cycle**

Scope	Estimate volumes reported for year N	Surveillance Audit: Actual volumes produced for year N	Estimate volumes reported for year N+1	Surveillance Audit: Actual volumes produced for year N+1
Total certified production area (hectares)				
Total certified production volumes of Sugarcane (tonne)				
Total production of sugarcane-derived products (tonne/m3)				

<b>– use one line per product</b>				
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14.5.3 The CB shall report the Volume of the sugarcane or sugarcane-derived production being certified for the following certificate period using Table 3.

## 14.6 Classifying non-conformities

14.6.1 The CB shall classify any new non-conformities found during surveillance audits as major or minor as described in clause 10.3 and clause 10.4.

14.6.2 Should a major non-conformity be issued during surveillance audits, the CB shall request that the mill identify the root cause of the non-conformity and a list of actions it shall implement to achieve conformity. The list of actions shall also mention the person responsible for implementing the actions and the timeframe for implementation.

14.6.2.1 The CB shall assess the action plan and whether it is likely to address the non-conformity once implemented.

14.6.2.2 The CB shall inform the mill that the major non-conformity shall be closed within the timeframe agreed. Failure to do so shall result in the mill's certificate being suspended.

14.6.3 Should a minor non-conformity be issued, the CB shall request that the mill provide a list of actions it shall implement to achieve conformity. The list of actions shall also mention the person responsible for implementing the actions and the timeframe for implementation.

14.6.3.1 The CB shall assess the action plan and whether it is likely to address the non-conformity once implemented.

14.6.3.2 The CB shall inform the mill that the minor non-conformity shall be closed within the timeframe agreed. Should there be a failure to implement the action plan by the deadline and the minor non-conformity remains open, the CB shall issue a warning to the mill whereby it has three (3) months to be in compliance with the plan or the certificate shall be suspended.

## 14.7 Surveillance Audit Report

14.7.1 The CB shall prepare a surveillance audit report which shall be issued to the mill within four (4) weeks (20 working days) after completing the audit.

14.7.2 The audit report shall contain all the information described in clause 12 and in addition shall include:

14.7.2.1 The summary of certified volumes using Table 3 for the following period.

14.7.2.2 The summary of production of certified volumes until the end of the period covered, using Table 4, including any carry-over volume.

## 15 Re-certification

15.1 The CB shall plan all audits in such a way that there are no gaps in certificate validity periods.

15.2 The CB may extend the certificate validity period up to a maximum of three (3) months.

- 15.3 Before the end of the certificate validity period of three (3) years, the CB shall carry out a re-certification audit.
- 15.3.1 The CB shall follow all Bonsucro requirements as required for a new client except for the reporting of volumes which shall follow surveillance requirements.

## **16 Suspension and Withdrawal**

- 16.1 Following certification, a mill's certificate shall be suspended for a maximum period of six (6) months by the CB if the mill fails to address any non-conformity issued within the deadline specified by the CB.
- 16.2 When a certificate is suspended, the CB shall inform the mill that:
- 16.2.1 It shall not promote or advertise their certification in any way.
- 16.2.2 It shall not claim to be certified.
- 16.2.3 Bonsucro may publicize the suspension to interested parties.
- 16.3 The CB shall inform Bonsucro of any suspension within four (4) days, including the reason, necessary actions and due date by which all corrective action and follow-up visits shall occur.
- 16.4 An action plan outlining the steps to be taken to address the non-conformity shall be required by the mill within the suspension period.
- 16.5 The CB may lift a suspension and re-instate the certificate once it has verified the implementation of the action plan which may include an on-site audit of the mill.
- 16.6 Should the audit within the suspension period prove to be unsatisfactory, the CB shall withdraw the mill's certificate within four (4) days and inform Bonsucro of the withdrawal. The CB shall:
- 16.6.1 Inform the mill that it cannot claim to be certified and is no longer entitled to sell any remaining sugarcane and sugarcane-derived products as Bonsucro certified.
- 16.6.2 Inform the mill that a full re-audit shall be required if it wishes to be certified.
- 16.7 Where objective evidence indicates that there has been a breakdown in the supply chain caused by an mill's actions or inactions, and that sugarcane products have been falsely identified as Bonsucro certified, the CB shall suspend the mill's certificate until evidence has been received and verified and the situation addressed. The CB shall notify Bonsucro within twenty-four (24) hours of this occurrence.
- 16.7.1 Should the audit within the suspension period prove to be unsatisfactory, the CB shall withdraw the mill's certificate within four (4) days and inform Bonsucro of the withdrawal.

## **17 Variation Requests**

- 17.1 In certain exceptional cases, the CB may wish to apply to Bonsucro to request a variation from the requirements in this Protocol. When submitting a variation request, the CB shall:
- 17.1.1 Apply to Bonsucro in writing.
- 17.1.2 Specify for which clause(s) of the Certification Protocol the variation is applied for.

- 17.1.3 Provide a justification for the variation including an explanation of how the request does not alter the conformity of the mill with the Bonsucro Production Standard.
- 17.2 Any variation requests shall be submitted in advance as Bonsucro shall not accept retrospective variation requests.
- 17.3 The CB shall keep a record of any variation request including Bonsucro response.

## **18 Transfer of Certificates**

- 18.1 During the three (3) year contract between the CB and the mill to provide certification against the Bonsucro standard(s), the mill may wish to change their CB. In this case, the current CB shall liaise with the new CB to arrange details of the transfer and to exchange information about the mill's certification.
- 18.2 The current CB shall inform the mill that:
  - 18.2.1 All non-conformities outstanding shall remain.
  - 18.2.2 All surveillance audits scheduled or planned shall remain.
  - 18.2.3 Bonsucro shall be informed of the change of CB.
- 18.3 The new CB shall provide Bonsucro with:
  - 18.3.1 The name of the previous CB.
  - 18.3.2 The issue date and certificate number of the current certificate.
  - 18.3.3 Date of the last audit.
  - 18.3.4 All the necessary information regarding the certification (including the Calculator) from the previous CB.
  - 18.3.5 Information on the status of non-conformities issued.
  - 18.3.6 The date of the next audit.
  - 18.3.7 Confirmation of the date of transfer.
  - 18.3.8 Confirmation that the mill has agreed that Bonsucro may share any relevant information relating to the previous certificate to the new CB.
  - 18.3.9 A copy of the new certificate.
- 18.4 The new CB shall issue a new certificate with the same period of validity as the current one.

## **19 Complaints and Appeals**

- 19.1 Any formal written complaint received regarding the performance of a CB shall be addressed by the CB within four (4) weeks.
- 19.2 An appeal by a mill may only be related to a disagreement regarding:
  - 19.2.1 Any certification decision (including suspensions and withdrawals)
  - 19.2.2 A non-conformity issued by the CB.
- 19.3 Appeals shall be received within thirty (30) days of a certification decision.

19.4 The CB shall report to Bonsucro any complaint or appeal not resolved.

19.5 If the mill is in disagreement with the decision made following a complaint or appeal, the CB shall advise the client to refer the matter to Bonsucro.

-----End of Part B -----

# **PART C: CERTIFICATION PROCESS REQUIREMENTS OF THE MASS BALANCE CHAIN OF CUSTODY STANDARD**

## **1 Scope**

- 1.1 Part C of the Bonsucro Certification Protocol sets out the process and procedures that a certification body (CB) shall follow in arranging and conducting an audit of an organization that is seeking certification against the Bonsucro Mass Balance Chain of Custody Standard. This includes the procedures for client application and contracting, planning, auditing, making a certification decision, surveillance, and requesting corrective actions.

## **2 Normative References**

- 2.1 The normative documents listed in Part A of this Protocol also apply to Part C.

## **3 Definitions**

- 3.1 All definitions are provided in Annex 2 of this Protocol

## **4 Client Application**

- 4.1 Upon receipt of a certification audit request, the CB shall verify that the client is a registered member of Bonsucro. If the client is not a member, the CB shall request that it contact Bonsucro.
- 4.2 Once the client is a registered member and has agreed to adhere to the Bonsucro Code of Conduct, the CB shall request from the client the necessary information to allow it to determine:
  - 4.2.1 The corporate entity name, addresse(s), legal status, location of the operation(s), language used including any major second language in the location(s) to be audited.
  - 4.2.2 The contact details of key personnel.
  - 4.2.3 The scope of certification.
  - 4.2.4 The unit of certification.
  - 4.2.5 The range of sugarcane-derived products being handled by the client.
  - 4.2.6 Whether the client has is a multi-site structure.
  - 4.2.7 Whether the client uses subcontractors.
  - 4.2.8 Whether the client is or was certified to another scheme, including EC-recognised scheme.
    - 4.2.8.1 If the case, the client shall commit to provide the CB with any information deemed relevant to establish compliance of the client with relevant Bonsucro standards, including mass balance data and past auditing reports.
    - 4.2.8.2 The CB shall notify Bonsucro of any prior major non-conformity with the above requirement or mandatory EU RED sustainability criteria prior to any recertification.

### 4.3 Scope of Certification

4.3.1 The scope of certification shall be:

4.3.1.1 Bonsucro Mass Balance Chain of Custody Standard or;

4.3.1.2 Bonsucro Mass Balance Chain of Custody Standard EU RED

4.3.2 The option to combine the Bonsucro audit with an audit for another certification against a national or international standard is allowed as long as certain criteria and/or compliance indicators from this standard are deemed equivalent to some criteria and/or compliance indicators in Bonsucro standard(s). Such equivalence shall be established by the CB to identify which Bonsucro criteria and/or compliance indicators can be considered as addressed by the other standard. A gap analysis shall also be conducted to identify which criteria and/or compliance indicators in the Bonsucro Standard are not addressed by the other standard. The result of the gap analyses shall be included in the final report (see 10.5).

### 4.4 Unit of Certification

4.4.1 The unit of certification shall be a single economic operator.

4.4.2 In the context of Bonsucro EU RED certification, multi-site auditing is not permitted for sugarcane mills and ethanol facilities. Multi-site certification is permitted for storage/tank facilities. The sites shall share a common internal control management system and the Central Office shall always be subject to audit.

4.4.2.1 If the economic operator is a multi-site structure, the CB shall verify that multi-site certification applies to operators in the supply chain after the mill.

4.4.2.2 The CB shall verify that a multi-site operator has an overarching internal control system that controls, enforces, verifies and documents the implementation of and compliance with the Bonsucro Standards.

4.4.3 ChoC certification shall be required for all operators who take legal ownership of the Bonsucro certified sugarcane and/or all sugarcane derived products from the mill onwards, and who wish to make claims about the use or trade of Bonsucro certified sugarcane or derived products.

4.4.3.1 Retailers and distributors of finished products do not need Chain of Custody certification

## 5 Contract

5.1 The information received by the CB shall be used to issue a formal proposal to the client (the operator) detailing the scope of services and conditions for certification.

5.2 The proposal shall be sent to the operator with:

5.2.1 The CB's Code of Practice.

5.2.2 The conditions for certification services.

5.2.3 A copy of the Bonsucro standard and guidance.

5.2.4 Rules governing the use of the Bonsucro certificate of conformity, claims and labelling.

5.2.5 Information on applicable fees.

- 5.2.6 Information on the CB's procedures in case of complaints, appeals or disputes.
- 5.2.7 The signed application form shall constitute the contract between the CB and the operator and shall outline the details of the audit, timeframe, fee and client's commitment to provide the CB with any information deemed relevant to establish compliance of the client with relevant Bonsucro standards, including mass balance data and past auditing reports, including from other schemes.
- 5.3 Once the CB receives the signed application form from the operator, the CB shall plan the audit.
- 5.4 The CB shall liaise with the operator to agree on a mutually accepted date for the audit which shall be within 6 weeks (30 days) of signing the contract.
- 5.5 The CB shall inform the operator that it will advise Bonsucro of the establishment of the contract.
- 5.6 The CB shall inform the operator that all documentation must be maintained for a period of at least five (5) years or longer if mandatory according to prevailing laws and regulations.
- 5.7 The CB shall inform the operator that no public claims relating to compliance of sugarcane and all sugarcane derived products with the Bonsucro Standard(s) requirements shall be made without valid certification.

## **6 Audit Planning**

- 6.1 The CB shall plan the audit to collect and review evidence of compliance against the requirements of the Mass Balance Chain of Custody Standard.
- 6.2 The CB shall ensure that an audit plan is established to provide the basis for agreement between the CB and the operator regarding the audit's content.
- 6.3 The CB shall review the audit resources planned for the audit and agree with the operator on the details.
- 6.4 **Audit Plan**
- 6.4.1 The audit plan shall be prepared by the lead auditor, approved by the technical manager and forwarded to the operator prior to the on-site visit. It shall contain as a minimum:
- 6.4.1.1 Audit objectives and scope (including name of standard and version number).
- 6.4.1.2 Roles and responsibilities of lead auditor and audit team members.
- 6.4.1.3 Language of the audit and any translator requirement if needed.
- 6.4.2 The time allocated for each audit activity shall be stated in the audit plan.
- 6.5 **Audit Team**
- 6.5.1 The CB shall have a process for selecting and appointing auditors and audit teams, based on the competency requirements outlined in Part A, clause 11, taking into account the competence needed to achieve the objectives of the audit.



6.5.1.1 The lead auditor shall lead all certification, re-certification and surveillance audits and shall also lead scope changes and other audits where the team consists of more than one (1) person.

6.5.2 The CB shall provide the name and when requested, background information on each member of the audit team, with sufficient time for the operator to object to the appointment of any particular auditor and for the CB to appoint another auditor(s) in response to any valid objection.

6.5.3 When independent experts are used, the CB shall ensure that their role is limited to advising the audit team on issues related to their area of expertise. They shall not participate actively in the audit process unless they are specifically qualified by the CB as auditors for that purpose.

6.5.3.1 The use of independent experts shall be agreed with the operator in advance.

## 6.6 Audit Duration

6.6.1 The CB shall have a process for determining the time needed to plan and accomplish a complete and effective audit of the operator's internal control system and its implementation.

6.6.2 In determining the audit duration, the CB shall consider:

6.6.2.1 The unit of certification and scope of certification.

6.6.2.2 The size and complexity of the operator's activities.

6.6.2.3 The use of subcontractors.

6.6.2.4 The number of sites in a multi-site certification.

6.6.2.5 The technological and regulatory context.

6.6.2.6 Any results of previous audits.

6.6.2.7 Previous Bonsucro certificates issued by other Accredited CBs, if any.

## 6.7 Use of Bonsucro Guidance

6.7.1 The CB shall prepare the audit in order to verify compliance to the Mass Balance ChoC Standard including the Notes in the Standard and the Guidance Document for the Mass Balance ChoC Standard.

## 7 Audit

7.1 Auditor(s) shall verify and collect evidence that processes are implemented as defined in the documented internal control system and in accordance with the requirements of the Bonsucro Chain of Custody Standard.

7.2 Auditor(s) shall ensure that the audit takes place where the Mass Balance is documented and recorded. Auditors may decide which site(s) to audit depending on their level of confidence in the effectiveness of the operator's internal control system.

7.3 If the operator uses subcontractors, a risk analysis shall be carried out to determine whether an on-site audit is required.

7.4 During the opening meeting, the auditor(s) shall explain the certification process, agree logistics for the audit, confirm access to all relevant documents, explain confidentiality and conflicts of interest and agree on the timing of the closing meeting.

7.5 The auditor(s) shall:

- 7.5.1 Confirm the unit of certification and operator details provided during the application including the multi-site structure (if applicable).
- 7.5.2 Confirm all relevant product specifications including intermediate products, residues and waste products.
- 7.5.3 Confirm the operator's processes and locations where these are carried out.
- 7.5.4 Conduct a review of the operator's documented internal control system to verify that procedures and records are maintained covering all the requirements of the Bonsucro ChoC Standard.
- 7.5.5 Verify that the internal control system is appropriate (for example in line with ISO 9001) to the type, range and volume of work performed.
- 7.5.6 Review a sample of similar products to verify the robustness of the traceability system (administrative).
- 7.5.7 Verify the accounting system and how sustainability aspects are recorded.
- 7.5.8 Collect the list of suppliers.
- 7.5.9 Verify the operator's signed license agreement to use the logo (if applicable).
- 7.5.10 Verify that all documentation is maintained for a period of at least five (5) years or longer if mandatory according to prevailing laws and regulations.

7.6 During the closing meeting, the auditor(s) shall:

- 7.6.1 Inform the operator that it is not certified and cannot make any claims concerning certification until advised as such by the CB.
- 7.6.2 Present the audit findings and confirm with the operator's management on the timeline for addressing any non-conformities raised during the audit.
- 7.6.3 Agree on planning for any surveillance visits.

**7.7 Multi-site Chain of Custody Audit**

- 7.7.1 The auditor(s) shall ensure that multi-site certification is permitted in cases where one single operator is operating more than one site and the sites (See Section C.4.4):
  - 7.7.1.1 Have similar processes and products.
  - 7.7.1.2 Are covered under one internal control system.
  - 7.7.1.3 In case of Bonsucro EU RED certification, multi-site certification is not permitted for sugarcane mills and ethanol facilities. Multi-site certification is permitted for storage/tank facilities. The sites shall share a common internal control management system and the Central Office shall always be subject to audit.
- 7.7.2 The auditor(s) shall determine whether the client's internal control system is adequate to ensure all sites under its control meet Bonsucro requirements.
- 7.7.3 The auditor(s) shall ensure that the audit takes place where the Mass Balance is documented and recorded.
- 7.7.4 When an initial multi-site audit is conducted, the auditor(s) shall:
  - 7.7.4.1 Audit the central management.

- 7.7.4.2 Decide whether a sample of sites shall be audited based on their level of confidence in the effectiveness of the operator's internal control system to ensure all sites under its control meet Bonsucro requirements. Should a sample of sites be audited, the auditor(s) shall decide on the number and type of sites to audit. The minimum number of sites to be audited shall be equal to the square root of the total number of sites.
- 7.7.4.3 Verify that the central management of the multi-site operation undertakes internal review of performance of each site at least annually to assess the effectiveness of the quality management system and the compliance of the sites against Bonsucro/Bonsucro EU RED Mass Balance ChoC Standard requirements.
- 7.7.4.4 The internal audits shall be executed by auditors that have received training on Bonsucro requirements.
- 7.7.5 It is acceptable for an operator to hold a multi-site certificate for less than 100% of their sites. It is also acceptable that one site is covered by more than one multi-site certificate.
- 7.7.6 When one site within the multi-site certification makes false claims of conformity, or does not address non-conformities issued, the CB may suspend all sites included on the certificate.
- 7.7.7 When a multi-site certificate is granted, the CB shall issue a certificate that includes an attached list with all included sites.

## 7.8 EU RED (Renewable Energy Directive) Audit

- 7.8.1 For audits against the Bonsucro Mass Balance Chain of Custody Standard EU RED, the CB shall keep updated on developments to the legislation by consulting the EU Commission website and updating their internal control system to reflect the most up-to-date information.
- 7.8.2 The CB shall inform all operators when changes to the legislation are made.
- 7.8.3 The CB shall inform all clients that there shall always be a clear distinction made between being certified against the Bonsucro Mass Balance Chain of Custody and the Bonsucro Mass Balance Chain of Custody Standard EU RED. This distinction shall be made in all communication related to the Bonsucro certification process.

## 7.9 Checklists

- 7.9.1 Bonsucro does not provide standardised audit checklists. Checklists developed by auditors shall be in line with the indicators included in the Bonsucro standard and submitted along with the audit documentation (see also 10.5.8).

## 8 Certification Decision

- 8.1 Based on the recommendation of the lead auditor, and after review of the evidence reported by the auditing team, the CB's technical manager shall take the certification decision and issue a certificate of compliance to an operator if:
  - 8.1.1 Based on the assessment of the audit team, nothing has come to the attention of the CB's technical manager to cause her/him to believe that there are errors in the evidences collected by the audit team;
  - 8.1.2 No non-conformities are issued; or

- 8.1.3 An action plan has been provided that satisfactorily addresses minor non-conformities issued. The action plan shall outline how conformity shall be achieved and shall mention the person responsible for implementing the actions and the timeframe for implementation.

## **9 Classifying non-conformities**

- 9.1 CBs shall classify initial audit non-conformities as major and minor.

### **9.2 Major non-conformity**

- 9.2.1 A major non-conformity shall be issued against the operator where there is a failure to achieve the objective of the requirement and there is insufficient objective evidence to demonstrate conformity against any criteria from the Mass Balance Chain of Custody Standard whose lack of implementation:

- 9.2.1.1 continues over a long period of time or
- 9.2.1.2 is repeated or systematic or
- 9.2.1.3 is indicated by the absence or a breakdown of a system or
- 9.2.1.4 is not corrected or adequately responded to once issued

- 9.2.2 Should a major non-conformity be issued, the CB shall request that the operator identify the root cause of the non-conformity and a list of actions it shall implement to achieve conformity. The list of actions shall also mention the person responsible for implementing the actions and the timeframe for implementation.

- 9.2.2.1 The CB shall assess the action plan and whether it is likely to address the non-conformity once implemented.

- 9.2.2.2 The CB shall inform the operator that the major non-conformity shall be closed within the timeframe agreed or a full re-audit shall be carried out.

- 9.2.3 Certification shall not be granted until the action plan has been implemented and verified by the CB and the major non-conformity closed. This shall include a review of evidence and verification of implementation, which may include an on-site audit.

- 9.2.4 The CB shall carry out a risk assessment to determine whether an on-site audit is necessary and shall record the decision taken and its justification.

### **9.3 Minor non-conformity**

- 9.3.1 A minor non-conformity shall be issued against the operator if there is insufficient objective evidence to demonstrate conformity against any Chain of Custody Standard requirement whose lack of implementation:

- 9.3.1.1 is a temporary lapse and
- 9.3.1.2 is unusual / non-systematic and
- 9.3.1.3 the impacts of the non-conformity are limited in their extent, and it does not result in a failure to achieve the objective of the relevant requirement.

- 9.3.2 Should a minor non-conformity be issued, the CB shall request that the operator provide a list of actions it shall implement to achieve conformity. The list of actions shall also mention the person responsible for implementing the actions and the timeframe for implementation.

- 9.3.2.1 The CB shall assess this action plan and whether it is likely to address the non-conformity once implemented.
- 9.3.2.2 The CB shall inform the operator that failure to implement the plan by the deadline approved by the CB may lead to a warning being issued whereby the operator has three (3) months to satisfactorily comply with the action plan or the certificate may be suspended.

## **10 Audit Report**

- 10.1 The CB shall produce certification documents comprising of an initial audit report which shall be sent to Bonsucro with the certificate (if applicable).
- 10.2 The initial certification documents shall be sent to Bonsucro before issuing to the operator.
- 10.3 In special circumstances, the CB may need to adapt audit reports as and when requested by Bonsucro.
- 10.4 The initial audit report and certificate (if applicable) shall be issued to the operator within 4 (four) weeks (20 working days) after completing the audit.
- 10.5 As a minimum, the following information shall be included in the initial audit report:
  - 10.5.1 Name of operator (including list of multi-site structure if applicable) and scope of certification.
  - 10.5.2 Details of the operator and its activity(ies).
  - 10.5.3 Audit date and report date.
  - 10.5.4 Name of auditors.
  - 10.5.5 Audit type if applicable (e.g combined or to follow-up on non-conformities).
  - 10.5.6 The list of suppliers collected during the audit.
  - 10.5.7 Result of the audit:
    - 10.5.7.1 any nonconformities issued and action plan agreed, including deadlines.
  - 10.5.8 Checklists used during the audit.
  - 10.5.9 The gap analyses of equivalence with other schemes

## **11 Certificate**

- 11.1 The validity of a certificate shall be three (3) years with annual surveillance audits.
- 11.2 As a minimum, the CB shall include the following information on the certificate to the operator:
  - 11.2.1 Name of operator (including list of multi-site structure if applicable).
  - 11.2.2 Details of the operator and its activities.
  - 11.2.3 Bonsucro member number.
  - 11.2.4 Name of standard including version number against which the operator has been audited (i.e. scope of certification).
  - 11.2.5 Date of issue and expiry of the certificate.

- 11.2.6 Name and logo of the CB.
- 11.2.7 Bonsucro name and logo.
- 11.2.8 Name and signature of the CB technical manager.
- 11.2.9 A statement that reads “Further clarification regarding this certificate can be directed to [info@bonsucro.com](mailto:info@bonsucro.com) or by visiting [www.bonsucro.com](http://www.bonsucro.com)”.

## 12 Surveillance Audits

- 12.1 After the initial audit, the CB shall carry out as a minimum two (2) surveillance audits within the next two (2) years.
  - 12.1.1 The first surveillance audit shall be conducted within one (1) year and the second surveillance audit within two (2) years after the issue date of the certificate with a maximum flexibility of three (3) months around the due dates.
  - 12.1.2 A surveillance audit might be organised earlier if, on the basis of information received from third party, the CB identifies potential non-conformitys or a risk to the integrity of the Bonsucro certification system.

### 12.2 Audit

- 12.2.1 During a surveillance audit the auditors shall:
  - 12.2.1.1 Verify any changes to the unit of certification, scope, personnel, client structure and internal control system.
  - 12.2.1.2 Review progress of action plan(s) to address any minor non-conformities issued during the previous audit.
  - 12.2.1.3 Test the traceability system (administrative) of a sample of certified products.
  - 12.2.1.4 Verify that the total mass balance over a given period is accurate.
  - 12.2.1.5 Perform a book check of the aggregated traded volumes of the previous certificate period.
  - 12.2.1.6 Verify a sample of claims made and matched against traded volumes under the previous certificate period.
  - 12.2.1.7 If using the Bonsucro label, collect the volume of certified sugarcane or sugarcane-derived content in the labelled product.
  - 12.2.1.8 Collect a list of suppliers, and clients who purchased certified sugarcane and sugarcane-derived products.
  - 12.2.1.9 In case of multisite audit: verify clause 12.3
  - 12.2.1.10 In case of Bonsucro EU RED: review consignment numbers and specifications and verify economic operator maintains the accuracy of any measuring equipment used.
  - 12.2.1.11 Use any relevant information received from third parties in support of the above-mentioned actions.

### 12.3 Multi-site Surveillance Audit

12.3.1 When a surveillance audit of a multi-site is conducted, the CB shall always include the main site and should visit a sample of the sites based on a risk assessment.

12.3.1.1 The CB may decide to repeat visits to sites depending on the level of confidence that has been obtained from previous audits.

## 12.4 Determining Aggregated Traded Volumes

12.4.1 The CB shall perform a book check on the aggregated volumes traded as Bonsucro certified by the operator per calendar year during the previous certificate period using Table 1.

**Table 1: Summary of sales of certified products per calendar year (one line per products and per pathway if relevant)**

Report sale of each product and residue (for EU RED single out each pathway)	Total Purchased		Total sales		Volume to be carried over to the next calendar year (Mass Balance)
	Mass Balance	Credit Trading System	Mass Balance	Credit Trading System	
<b>Bonsucro Certified Sugarcane-derived Products (tonne / m3) – use one line per product</b>					

## 12.5 Classifying non-conformities

12.5.1 The CB shall classify any new non-conformities found during surveillance audits as major or minor as described in clause 9.

12.5.2 Should a major non-conformity be issued during surveillance audits, the CB shall request that the operator identify the root cause of the non-conformity and a list of actions it shall implement to achieve conformity. The list of actions shall also mention the person responsible for implementing the actions and the timeframe for implementation.

12.5.2.1 The CB shall assess the action plan and whether it is likely to address the non-conformity once implemented.

12.5.2.2 The CB shall inform the operator that the major non-conformity shall be closed within the timeframe agreed. Failure to do so shall result in the operator's certificate being suspended.

12.5.3 Should a minor non-conformity be issued, the CB shall request that the operator provide a list of actions it shall implement to achieve conformity. The list of actions shall also mention the person responsible for implementing the actions and the timeframe for implementation.

12.5.3.1 The CB shall assess the action plan and whether it is likely to address the non-conformity once implemented.

- 12.5.3.2 The CB shall inform the operator that the minor non-conformity shall be closed within the timeframe agreed. Should there be a failure to implement the action plan by the deadline and the minor non-conformity remains open, the CB shall issue a warning to the operator whereby it has three (3) months to be in compliance with the plan or the certificate shall be suspended.

## **12.6 Surveillance Audit Report**

- 12.6.1 The CB shall prepare a surveillance audit report which shall be issued to the operator within four (4) weeks (20 working days) after completing the audit.
- 12.6.2 The audit report shall contain all the information described in clause 10 and in addition shall include:
  - 12.6.2.1 The estimated volume of sugarcane or sugarcane-derived product traded as Bonsucro certified.
  - 12.6.2.2 If using the Bonsucro label, the volume of certified sugarcane or sugarcane-derived content in labelled product(s), if applicable.
  - 12.6.2.3 The summary of sales of certified products until the end of the period covered, using Table 1.
  - 12.6.2.4 The list of suppliers and clients and for each the aggregated volumes traded per certified products until the end of the period covered

## **13 Re-certification**

- 13.1 The CB shall plan all audits in such a way that there are no gaps in certificate validity periods.
- 13.2 The CB may extend the certificate validity period up to a maximum of three (3) months.
- 13.3 Before the end of the certificate validity period of three (3) years, the CB shall carry out a re-certification audit.
  - 13.3.1 The CB shall follow all Bonsucro requirements as required for a new client except for the reporting of aggregated traded volumes which shall follow surveillance requirements.

## **14 Suspension and Withdrawal**

- 14.1 Following certification, an operator's certificate shall be suspended for a maximum period of six (6) months by the CB if the operator fails to address any non-conformity issued within the deadline specified by the CB.
- 14.2 When a certificate is suspended, the CB shall inform the operator that:
  - 14.2.1 It shall not promote or advertise their certification in any way.
  - 14.2.2 It shall not claim to be certified.
  - 14.2.3 Bonsucro may publicize the suspension to interested parties.
- 14.3 An action plan outlining the steps to be taken to address the non-conformity shall be required by the operator within the suspension period.



- 14.4 The CB may lift a suspension and re-instate the certificate once it has verified the implementation of the action plan which may include an on-site audit of the operator.
- 14.5 Should the audit within the suspension period prove to be unsatisfactory, the CB shall withdraw the operator's certificate within four (4) days and inform Bonsucro of the withdrawal. The CB shall:
- 14.5.1 Inform the operator that it cannot claim to be certified and is no longer entitled to sell any remaining sugarcane-derived products as Bonsucro certified.
  - 14.5.2 Inform the operator that a full re-audit shall be required if it wishes to be certified.
- 14.6 Where objective evidence indicates that there has been a breakdown in the supply chain caused by an operator's actions or inactions, and that sugarcane-derived products have been falsely identified as Bonsucro certified, the CB shall suspend the operator's certificate until evidence has been received and verified and the situation addressed. The CB shall notify Bonsucro within twenty-four (24) hours of this occurrence.
- 14.6.1 Should the audit within the suspension period prove to be unsatisfactory, the CB shall withdraw the operator's certificate within four (4) days and inform Bonsucro of the withdrawal.

## **15 Variation Requests**

- 15.1 In certain exceptional cases, the CB may wish to apply to Bonsucro to request a variation from the requirements in this Protocol. When submitting a variation request, the CB shall:
- 15.1.1 Apply to Bonsucro in writing.
  - 15.1.2 Specify for which clause(s) of the Certification Protocol the variation is applied for.
  - 15.1.3 Provide a justification for the variation including an explanation of how the request does not alter the conformity of the operator with the Bonsucro ChoC Standard.
- 15.2 Any variation requests shall be submitted in advance as Bonsucro shall not accept retrospective variation requests.
- 15.3 The CB shall keep a record of any variation request including Bonsucro response.

## **16 Transfer of Certificates**

- 16.1 During the three (3) year contract between the CB and the operator to provide certification against the Bonsucro standard(s), the operator may wish to change their CB. In this case, the current CB shall liaise with the new CB to arrange details of the transfer and to exchange information about the operator's certification.
- 16.2 The current CB shall inform the operator that:
- 16.2.1 All non-conformities outstanding shall remain.
  - 16.2.2 All surveillance audits scheduled or planned shall remain.
  - 16.2.3 Bonsucro shall be informed of the change of CB.
- 16.3 The new CB shall provide Bonsucro with:
- 16.3.1 The name of the previous CB.

- 16.3.2 The issue date and certificate number of the current certificate.
  - 16.3.3 Date of the last audit.
  - 16.3.4 All the necessary information regarding the certification from the previous CB.
  - 16.3.5 Information on the status of non-conformities issued.
  - 16.3.6 The date of the next audit.
  - 16.3.7 Confirmation of the date of transfer.
  - 16.3.8 Confirmation that the operator has agreed that Bonsucro may share any relevant information relating to the previous certificate to the new CB.
  - 16.3.9 A copy of the new certificate.
- 16.4 The new CB shall issue a new certificate with the same period of validity as the current one.

## **17 Complaints and Appeals**

- 17.1 Any formal written complaint received regarding the performance of a CB shall be addressed by the CB within four (4) weeks.
- 17.2 An appeal by an operator may only be related to a disagreement regarding:
  - 17.2.1 Any certification decision (including suspensions and withdrawals).
  - 17.2.2 A non-conformity issued by the CB.
- 17.3 Appeals shall be received within thirty (30) days of a certification decision.
- 17.4 The CB shall report to Bonsucro any complaint or appeal not resolved.
- 17.5 If the operator is in disagreement with the decision made following a complaint or appeal, the CB shall advise the client to refer the matter to Bonsucro.

-----End of Part C -----

## Annex 1: Sample Size for Interviews

Additional procedures for human rights and labour issues are required for interviews. The tables below provides for the interview sample size and length. (Source: Sedex Members Trade Ethical Audit (SMETA) best practice guidance (Version 4.0 May 2012)).

**Table 1: Auditor days and sample size for full initial and full re-audit**

Audit Days	No. of workers excl. management	Individual Interviews	Group Interviews	Total Employees Interviewed	Worker Files/Time and Wage Records	Effective Time Spent on Interviews
1	1-100	6 or total workers if < 5	1 group of 4	10	10	2.5 hours
2	101-500	6	4 groups of 5	26	26	6 hours
3	501-1000	12	8 groups of 5	42	42	8.5 hours
4	1001-2000	20	8 groups of 5	52	52	12.5 hours
4	2000+	22	8 groups of 5	62	62	14 hours

- If a site has more than 2000 workers, the number of interviews is determined on a case by case depending on the facility. The suggested 62 is a minimum and this should increase as worker numbers increase. This is at the discretion of the auditor and in agreement with the audit requestor.
- For primary producers: where appropriate, consideration should be given to the size and spread and the number of growing locations to ascertain auditor days required.
- Higher numbers of auditor days may require the use of more than one auditor 2 or more auditors in an audit team will allow for a balance of skills, or improve the gender balance. However when deciding the size of a team, consideration must be given to the size of supplier site and the potential disruption caused by a large audit team.

**Table 2: Auditor days and sample size for a partial follow-up audit process**

Audit Days	No. of workers	
1	1-100	During the follow-up audit a sample of interviews and record review will take place. The sample size of these reviews will be determined by the nature and corrective actions being verified.
1	101-500	
1	501-1000	
2	1001-2000	
TBC	2000+	

- A partial follow-up audit may need less time depending on the nature of the corrective actions being verified.

## Annex 2: Vocabulary

Term	Definition														
<b>Accreditation</b>	Formal, third party recognition of competence to perform specific tasks.														
<b>Action plan</b>	A summary of intended steps to be taken to rectify a <b>non-conformity</b> .														
<b>Actual value</b>	The greenhouse gas emission saving for some or all of the steps of a specific biofuel production process (EU RED 2009/28/EC).														
<b>Agricultural residues</b>	Agricultural residues are generated directly from sugarcane agriculture (e.g. leaves, thrashes, tops, stumps, roots). They do not include residues from related industries or processing, with the exception of sugarcane bagasse, which is considered as an agricultural residue, as per Annex V, part C, point 18 of EU RED (2009/28/EC).														
<b>Agriculture worker categories</b>	<p>There is a lack of clear-cut distinctions between different categories of workers. Consequently, there are numerous types of labour relations and different forms of labour force participation. The different categories of workers also vary within each country and, in certain cases, a single farmer may be grouped in more than one category. Many smallholders supplement their income with wages earned by working in large commercial farms during harvesting periods. (ILO)</p> <p>Summary of broad categories of agricultural workers:</p> <table border="1" data-bbox="488 1317 1430 1794"> <thead> <tr> <th data-bbox="488 1317 959 1350">NON WAGED</th> <th data-bbox="959 1317 1430 1350">WAGED</th> </tr> </thead> <tbody> <tr> <td data-bbox="488 1350 959 1406">Large and Middle Scale Farmers</td> <td data-bbox="959 1350 1430 1406">Permanent Workers</td> </tr> <tr> <td data-bbox="488 1406 959 1462">Small Scale Farmers</td> <td data-bbox="959 1406 1430 1462">Temporary and Seasonal Workers</td> </tr> <tr> <td data-bbox="488 1462 959 1518">Subsistence farmers</td> <td data-bbox="959 1462 1430 1518">Migrant Workers</td> </tr> <tr> <td data-bbox="488 1518 959 1574">Unpaid Family workers</td> <td data-bbox="959 1518 1430 1574">Subcontracted Workers</td> </tr> <tr> <td data-bbox="488 1574 959 1630">Collective farmers</td> <td data-bbox="959 1574 1430 1630">Squatters</td> </tr> <tr> <td data-bbox="488 1630 959 1686">Tenants and Share croppers</td> <td data-bbox="959 1630 1430 1686">Land-less workers</td> </tr> </tbody> </table>	NON WAGED	WAGED	Large and Middle Scale Farmers	Permanent Workers	Small Scale Farmers	Temporary and Seasonal Workers	Subsistence farmers	Migrant Workers	Unpaid Family workers	Subcontracted Workers	Collective farmers	Squatters	Tenants and Share croppers	Land-less workers
NON WAGED	WAGED														
Large and Middle Scale Farmers	Permanent Workers														
Small Scale Farmers	Temporary and Seasonal Workers														
Subsistence farmers	Migrant Workers														
Unpaid Family workers	Subcontracted Workers														
Collective farmers	Squatters														
Tenants and Share croppers	Land-less workers														
<b>Appeal</b>	Request by an <b>operator</b> or a <b>CB</b> for reconsideration of any adverse decision made by a CB or Bonsucro related to a <b>certification</b> status or <b>accreditation</b> .														

<b>Accreditation</b>	Recognition by Bonsucro that a <b>CB</b> has been granted permission to carry out Bonsucro <b>certification audits</b> .
<b>Assessment</b>	See <b>Audit</b> .
<b>Audit</b>	Systematic, independent and documented process for obtaining <b>audit evidence</b> and evaluating it objectively to determine the extent to which the <b>audit criteria</b> are fulfilled (ISO 19011:2011).
<b>Audit criteria</b>	Set of policies, procedures or requirements used as a reference against which <b>audit evidence</b> is compared (ISO 19011:2011).
<b>Audit evidence</b>	Records, statements of fact or other information which are relevant to the <b>audit criteria</b> and verifiable (ISO 19011:2011).
<b>Audit findings</b>	Results of the evaluation of the collected <b>audit evidence</b> against <b>audit criteria</b> (ISO 19011:2011).
<b>Audit plan</b>	Description of the activities and arrangements for an <b>audit</b> (ISO 19011:2011).
<b>Audit report</b>	A report on the outcome of an <b>audit</b> by a <b>CB</b> to its client. It includes the <b>Calculator</b> and <b>certificate</b> (if applicable).
<b>Audit team</b>	One or more <b>auditors</b> conducting an <b>audit</b> , supported if needed by independent <b>experts</b> (ISO 19011:2011).
<b>Auditor</b>	Person with the competence to conduct an <b>audit</b> .
<b>Auditor day</b>	The duration of an auditor day is normally 8 hours and may or may not include travel time or lunch depending upon local legislation. (IAF MD 5: 2013 Issue 2).
<b>Biofuel</b>	Liquid or gaseous fuel for transport produced from biomass.
<b>Bioliqum</b>	Liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass.
<b>Biomass</b>	Biodegradable fraction of products, waste and residues from biological origin from agriculture (including vegetal and animal substances), forestry and related industries including fisheries and

	aquaculture, as well as the biodegradable fraction of industrial and municipal waste.
<b>Calculator</b>	Document provided by Bonsucro for use by <b>CBs</b> during audits of <b>mills</b> to assess compliance against the Bonsucro Production Standard.
<b>Cane supply area</b>	Area which a <b>mill</b> defines as the <b>farms/estates</b> supplying cane for the purposes of <b>certification</b> .
<b>Certificate</b>	A formal document issued by a <b>CB</b> as evidence that the party (ies) named on the certificate is in <b>conformity</b> with the <b>standard(s)</b> noted on the certificate for the <b>scope</b> given.
<b>CB</b>	<b>Certification body</b> .
<b>Certificate holder</b>	<b>Mill</b> or <b>operator</b> in possession of valid <b>certificate(s)</b> attesting to their Bonsucro certified status.
<b>Certification</b>	Formal recognition by a <b>CB</b> that a <b>legal entity</b> has demonstrated conformity with all relevant Bonsucro <b>certification standards</b> .
<b>Certification body</b>	Body that performs the <b>audit</b> (ISO/IEC 17011:2005).
<b>Certification documents</b>	Documentary evidence of <b>certification</b> . Includes <b>audit report</b> , <b>certificate</b> and <b>Calculator</b> .
<b>Certification requirements</b>	Documents in relation to the Bonsucro <b>certification system</b> as developed by Bonsucro and required for operating that certification system in its most recent version.
<b>Certification standards</b>	See <b>Standard</b> .
<b>Certification system</b>	Rules, <b>procedures</b> , and management for carrying out <b>certification</b> .
<b>Chain of custody</b>	The supply chain of a product including all stages from the feedstock production up until the release of the product for consumption.

<b>Checklist</b>	A simplified form of the relevant <b>standard</b> against which an <b>auditor</b> can record <b>audit findings</b> .
<b>Child</b>	<p>Any person less than 15 years of age, unless local minimum age law stipulates a higher age for work or mandatory schooling, in which case the higher age would apply. If however, local minimum age law is set at 14 years of age in accordance with developing country exceptions under ILO convention 138, the lower age will apply.</p> <p>The ILO Minimum Age Convention, No. 138 (1973) states that the minimum age of employment should not be less than the age of completion of compulsory schooling and, in any case, shall not be less than 15 years. However a Member country whose economy and educational facilities are insufficiently developed, may under certain conditions initially specify a minimum age of 14 years. (ILO)</p>
<b>Child labour</b>	Any work by a <b>child</b> younger than the age (s) specified in the above definition of a child, except as provided by ILO recommendation 146.
<b>Company</b>	The entirety of any organization or business entity responsible for implementing the Bonsucro <b>standards</b> .
<b>Complaint</b>	Expression of dissatisfaction, other than <b>appeal</b> , by any person or organization relating to the activities of a <b>CB</b> or a <b>certificate holder</b> , where a response is expected (ISO 17011:2004).
<b>Completing an audit</b>	The <b>audit</b> is completed when the on-site audit is finalized and the <b>audit findings</b> have been handed in to the client. This does not necessarily mean that <b>certification</b> is granted or maintained.
<b>Conducting business with integrity</b>	Businesses should work against corruption in all its forms, including extortion and bribery (Principle 10 UN Global Compact).
<b>Conformity</b>	Fulfilment of a <b>requirement</b> .
<b>Consignment</b>	Quantity (e.g. batch, lot, load) of product mass with unique identification number and attached data specifying the product content in terms of kg (or tons of sugar or litres/m <sup>3</sup> of ethanol), the sustainability characteristics and greenhouse gas emission values assigned to that quantity in terms of EU RED annex V.
<b>Contract</b>	

	The contract between the <b>mill</b> or <b>operator</b> and the <b>CB</b> shall be the signed application form. It shall outline the details of the Bonsucro <b>audit</b> , timeframe and fee.
<b>Contractor</b>	See <b>supplier</b> .
<b>Conversion factors</b>	The ratio between the input material and the output material. Conversion factors will be specific to facilities and shall be accurately documented in the <b>mass balance</b> system.
<b>Corrective action</b>	Action to eliminate the cause of a detected <b>non-conformity</b> or other undesirable situation.
<b>Days</b>	Are calendar days.
<b>Discrimination</b>	<p>1. The term discrimination includes—(Art 1 C111)</p> <p>(a) any distinction, exclusion or preference made on the basis of race, colour, sex, religion, political opinion, national extraction or social origin, which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation;</p> <p>(b) such other distinction, exclusion or preference which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation as may be determined by the Member concerned after consultation with representative employers' and workers' organisations, where such exist, and with other appropriate bodies.</p> <p>2. Any distinction, exclusion or preference in respect of a particular job based on the inherent requirements thereof shall not be deemed to be discrimination.</p> <p>3. For the purpose of this Convention the terms employment and occupation include access to vocational training, access to employment and to particular occupations, and terms and conditions of employment. (ILO Convention C111)</p>
<b>Dispute</b>	Disagreement between a client and its <b>CB</b> or between a <b>CB</b> and Bonsucro.
<b>Economic operator</b>	Individual, company or organization which has ownership and/or control of sugarcane and/or all sugarcane derived products, from their origin to their market availability, for one or several steps in the supply chain.



<b>Farm</b>	An area of land and its buildings used for the production of sugarcane to be used either for the production of seed cane or to be delivered to the <b>mill</b> .
<b>Finished product</b>	A finished product is a product where no further modification occurs (including repacking).
<b>Forced or compulsory labour</b>	<p>This shall mean all work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily (ILO Convention C29).</p> <p>Most common forms of forced or compulsory labour: Forced labour can take many forms – some imposed by the State, but the majority in the private economy.....Forced labour can be an outcome of trafficking in persons and irregular migration... Mechanisms of force applied include debt bondage, slavery, misuse of customary practices and deceptive recruitment systems.</p> <p>Some of the most common forms of forced labour include (for a full list see ILO Handbook):</p> <p><u>Debt-induced forced labour:</u> Commonly referred to as “bonded labour” in south Asia, where the practice is most common, but also known as “debt bondage”. .. Debt bondage arises when a person mortgages his or her services or those of his family members to someone providing credit in order to repay the loan or advance.</p> <p><u>Forced labour as an outcome of human trafficking:</u> Trafficking in persons, or human trafficking, is often linked to forced labour. It is fuelled by organised criminal networks or individuals and can involve deceptive recruitment, racketeering and blackmailing for the purpose of labour exploitation.</p> <p><u>Forced labour linked to exploitation in labour contract systems:</u> This can be found almost everywhere in the world today. For example, migrant workers can find themselves “bonded” to a labour contractor because excessive fees have been charged and with limited if any possibility to change the employer once they arrive in the destination country.</p> <p>(Combating forced labour: A handbook for employers and business, booklet 2).</p>
<b>Greenhouse gas / GHG</b>	Gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere, and clouds (CEN/TC383).
<b>Hazardous child labour</b>	Hazardous <b>child labour</b> is defined by Article 3 (d) of the ILO Convention concerning the Prohibition and Immediate Action for the elimination of the worst forms of child labour, 1999 (182) 3D work

	<p>which, by its nature or its circumstances in which it is carried out is likely to harm the health, safety or morals of children.</p>
<p><b>High Conservation Value</b></p>	<p>High Conservation Values (HCVs) are biological, ecological, social or cultural values which are considered outstandingly significant or critically important, at the national, regional or global level. All natural habitats possess some inherent conservation values, including the presence of rare or endemic species, provision of ecosystem services, sacred sites, or resources harvested by local residents. However, some values are more significant or critical than others, and it is the HCV approach which offers an objective way of identifying those values to be maintained or enhanced. (see <a href="http://www.hcvnetwork.org">www.hcvnetwork.org</a>). A cut-off date of 1 January 2008 will apply. The six High Conservation Values (HCVs):</p> <p>HCV 1 - Species diversity: Concentrations of biological diversity including endemic species, and rare, threatened or endangered species, that are significant at global, regional or national levels.</p> <p>HCV 2 - Landscape-level ecosystems and mosaics: Large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance</p> <p>HCV 3 - Ecosystems and habitats: Rare, threatened, or endangered ecosystems, habitats or refugia.</p> <p>HCV 4 - Ecosystem services: Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes.</p> <p>HCV 5 - Community needs: Sites and resources fundamental for satisfying the basic necessities of local communities or indigenous peoples (for livelihoods, health, nutrition, water, etc.), identified through engagement with these communities or indigenous peoples.</p> <p>HCV 6 - Cultural values: Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or indigenous peoples.</p> <p>Also includes soils with a large risk of significant soil stored carbon such as peat lands, mangroves, wetlands and certain 100% native and natural grassland (that were never modified by human activities).</p>
<p><b>Initial certification</b></p>	<p>Process of applying for Bonsucro <b>certification</b> for the first time.</p> <p>See <b>Certification</b>.</p>

<b>Intermediate product</b>	Output from a unit process that is an input to another unit process or processes involving further transformation within the system.
<b>Internal Control System</b>	A documented set of <b>procedures</b> and processes that defines how a supply chain <b>certification system</b> works, ensures that records are maintained, records internal audits and explains responsibilities. It defines which <b>standards</b> are applicable and ensures that non-conformitys are dealt with according to a set of <b>procedures</b> and sanctions.
<b>Inventory period</b>	A consistent period over which physical Bonsucro certified product and sustainability data is reconciled. Unallocated sustainability data may be carried over to the next inventory period following mass balance rules. This period must not exceed three months.
<b>Land Use Change (EU RED)</b>	Refers to biofuel production which typically takes place on cropland previously used for other agriculture, such as growing food or feed.
<b>Legal entity</b>	Any individual, partnership, proprietorship, corporation, association or other organization that has the legal capacity to make a contract or an agreement and the abilities to assume an obligation and to pay off its debts.
<b>Legal requirements</b>	A law or set of laws made by a government.
<b>Ligno-cellulosic material</b>	Material composed of lignin, cellulose and hemicellulose such as biomass sourced from forests, woody energy crops and forest-based industries' residues and wastes.
<b>Major non-conformity</b>	A major non-conformity occurs when there is a failure to achieve the objective of a <b>requirement</b> and where there is insufficient <b>objective evidence</b> to demonstrate conformity against certain criteria set by Bonsucro.  See <b>non-conformity</b> .
<b>Management review</b>	An <b>audit</b> carried out by the management of a <b>company</b> on its own organizational units.
<b>Mass Balance</b>	A system for administratively monitoring the inputs and outputs of certified material/product throughout the supply chain. It allows for mixing of these materials/products at any stage in the supply chain,

	<p>provided that the outputs of certified material/product does not exceed the inputs of certified material/products. Material conversion rates need to be included.</p> <p>(Adapted from EU RED), the mass balance system:</p> <p>a) allows consignments of raw material, sugar, biofuel or residues with differing sustainability characteristics to be mixed;</p> <p>b) requires information about the sustainability characteristics and sizes of the consignments referred to in point (a) to remain assigned to the mixture; and</p> <p>(c) provides for the sum of all consignments withdrawn from the mixture to be described as having the same sustainability characteristics, in the same quantities, as the sum of all consignments added to the mixture.</p>
<b>Mill</b>	<p>A factory that processes sugar cane and/or sugarcane residue to produce sugarcane products and by products.</p> <p>The mill applies for <b>certification</b> and has the ultimate responsibility for compliance with the Bonsucro Standard.</p>
<b>Minor non-conformity</b>	<p>A minor non-conformity occurs when there is insufficient <b>objective evidence</b> to demonstrate conformity against certain criteria set by Bonsucro.</p> <p>See <b>non-conformity</b>.</p>
<b>Multi-site</b>	<p>A group of sites that have a contractual link, a defined Central Office and a minimum of two participating sites. Such sites may be groups of refineries, food processors, etc. brought together under a Central Office and administered using an Internal Control System (ICS). Central Offices that also physically handle and/or process Bonsucro/Bonsucro EU RED certified product or sustainable data are counted as both Central Office and a participating site.</p> <p><i>Note: in the context of Bonsucro EU RED certification, multi-site auditing and certification is not permitted for sugarcane mills and ethanol facilities. It is permitted for storage/tank facilities under the conditions described in Section C.4.4 and C.7.7.1.3</i></p>
<b>Non-conformity</b>	<p>Non-fulfilment of a <b>requirement</b> (ISO 9000:2005).</p>
<b>Non-food cellulosic material</b>	<p>Feedstocks mainly composed of cellulose and hemicellulose, and having a lower lignin content than ligno-cellulosic material; it includes food and feed crop residues (such as straw, stover, husks and shells), grassy energy crops with a low starch content (such as ryegrass, switchgrass, miscanthus, giant cane and cover crops before and after main crops), industrial residues (including</p>

	from food and feed crops after vegetal oils, sugars, starches and protein have been extracted), and material from biowaste;
<b>Objective evidence</b>	Data that shows or proves that something exists or is true. Objective evidence can be collected by performing observations, measurements, tests, or using other suitable methods.
<b>Occupational accident</b>	An unexpected and unplanned occurrence, including acts of violence, arising out of or in connection with work which results in one or more workers incurring a personal injury, disease or death. Included in occupational accidents are travel, transport or road traffic accidents in which workers are injured and which arise out of or in the course of work, i.e. while engaged in an economic activity, or at work, or carrying on the business of the employer. Occupational injury: any personal injury, disease or death resulting from an occupational accident; an occupational injury is therefore distinct from an occupational disease, which is a disease contracted as a result of an exposure over a period of time to risk factors arising from work activity (ILO Resolution/Convention 155 on statistics of occupational injuries).
<b>Occupational disease</b>	A disease contracted as a result of an exposure to risk factors arising from work activity (ILO).
<b>On-site audit</b>	Physical visit to a permanent located site by a (team of) representative(s) from a Bonsucro-accredited <b>certification body</b> .
<b>Operator</b>	Legal owner; individual, company or organization which has ownership and/or physical control of sugarcane and/or all sugarcane derived products, from their origin to their market availability, for one or several steps in the supply chain.
<b>Phosphate equivalent as a measure of eutrophication</b>	Since phosphorus and nitrogen differ in their eutrophication effects, a phosphate equivalent conversion is used based on potency factors of 3.06 for phosphorus and 0.42 for nitrogen. Using 120 kg N /ha/y and 20 kg P /ha/y, the figure would be $(120 \times 0.42) + (20 \times 3.06) = 112$ kg phosphate/ha/y. (ChemE (2002). Sustainable development progress metrics. Inst. Chem. Engrs. London).
<b>Pre-assessment</b>	An <b>audit</b> against the Bonsucro Production Standard and/or ChoC standard which is kept confidential between the client, <b>CB</b> and Bonsucro and which does not lead to <b>certification</b> .
<b>Procedure</b>	A specified way to carry out an activity or process. Procedures can be documented or not. Procedures are usually contained within a quality management system/ <b>internal control system</b> .

<b>Processing residues</b>	A processing residue is 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.
<b>Range of activities of a mill</b>	Agricultural and manufactured processes of the <b>mill</b> . Includes ploughing and harvesting.
<b>Raw material</b>	Whole or part of the sugarcane plant used in the <b>mill</b> .
<b>Re-certification</b>	Process of applying for Bonsucro <b>certification</b> following expiry of an initial <b>certification</b> of three years.  See <b>Certification</b> .
<b>Reporting period</b>	This will be one year, starting from <b>certification</b> date, unless otherwise agreed.
<b>Requirement</b>	A need, expectation, or obligation. A requirement is denoted using the word <b>shall</b> .
<b>Residues</b>	See Agriculture residues and Processing residues
<b>Root Cause (of a non-conformity)</b>	The source or origin of a <b>non-conformity</b> , as well as any contributing factors involved.
<b>Scope of certification</b>	The type and extent of <b>certification</b> that the <b>CB</b> may offer as part of their contract agreement.  The Bonsucro scopes are: 1) Bonsucro Production Standard; 2) Bonsucro EU Production Standard; 3) Bonsucro Mass Balance Chain of Custody Standard; 4) Bonsucro Mass Balance Chain of Custody Standard EU RED.
<b>Significantly affected (change to significant impact)</b>	A significant impact would be apparent if the operations of sugarcane <b>farms</b> or <b>mills</b> resulted in changes to the environment that resulted in (1) the quality and / or quantity of habitat supporting an endangered or threatened species being affected to the extent that the numbers and viability of the species (the classification from the IUCN red list) was adversely affected; (2) conversion, diminution or degradation of the integrity of an endangered habitat such that there was a measurable

	adverse impact on its ecological status in the opinion of a competent ecologist; (3) ecosystem service (such as water supply) being sufficiently changed as to cause material adverse impacts to local communities or ecosystems (for example, flows contain additional nutrients that change downstream ecology or affect the availability of drinking water for downstream communities).
<b>Shall</b>	Denotes a <b>requirement</b> .
<b>Should</b>	Denotes a <b>recommendation</b> .
<b>Site</b>	(Adapted from EU RED). A site is defined as a geographical location with precise boundaries within which products can be mixed (Source: EC 2010/C 160/1) e.g. sugarcane mill, terminal, food processing facility, storage, tanks.
<b>Stakeholder</b>	Individual or group that has an interest in any decision or activity of an organisation (ISO 26000).
<b>Standard</b>	Document that provides, for common and repeated use, rules, guidelines or characteristics for products or related processes and production methods, with which compliance is not mandatory.  The Bonsucro standards are: 1) Bonsucro Production Standard, including EU RED; and 2) Bonsucro Mass Balance Chain of Custody Standard, including EU RED.
<b>Subcontractor</b>	A business entity in the supply chain, which directly or indirectly provides the <b>operator</b> with goods and/or services integral to and utilised in/for the production of the operator's and/or company's goods and/or services.  Or,  A CB which uses auditors not currently employed by them to carry out Bonsucro certification <b>audits</b> on their behalf.
<b>Sugarcane-derived product</b>	Includes among others sugar, ethanol, bagasse and molasses.
<b>Supplier</b>	Previous legal owner of the product in the <b>Chain of Custody</b> .
<b>Surveillance audits</b>	Set of activities, except <b>re-assessment</b> , to monitor the continued fulfilment by <b>certificate holders</b> of the requirements for <b>certification</b> .

<b>Suspension</b>	<p>Removal of a <b>mill</b> or <b>operator's</b> Bonsucro certified status by the <b>CB</b> for a specified period when a client fails to address any <b>non-conformity</b> issued within the deadline set by the CB.</p> <p>Or,</p> <p>Removal of a <b>CB's accreditation</b> status by Bonsucro for a specified period.</p>
<b>Sustainability characteristics</b>	<p>Sustainability characteristics refer to whether or not a consignment of sugarcane, sugar, bagasse and any other product derived from sugarcane, sugarcane residues or sugarcane waste, comply partly or fully with Bonsucro environmental, social and economic criteria, including specific EU RED criteria. When residues and waste are produced, in addition to the main product, sustainability characteristics shall equally apply to all, with the exception of GHG emissions, which are allocated on an energy basis (See Bonsucro Production Standard – Annex 3).</p>
<b>Theoretical recovery of sugar</b>	<p>The theoretical OR (Overall Recovery) normalized for juice purity and cane fibre content is calculated as:</p> $OR^* = E^* \times BHR^* = 0.98 \times \left[ 100 - \frac{20 \times W_{F,C}}{100 - W_{F,C}} \right] \times \left[ 1.5 \times \frac{50}{P_J} \right]$ <p>where wF,C is the fibre content of the cane in g/100 g and PJ the purity of the raw juice. In addition, refining all white sugar in a white end refinery is expected to increase the undetermined loss by 0.4 % of the sugar in raw juice. Then the factor 0.98 becomes 0.976 (Good Management Practices for the Cane Sugar Industry” by J Meyer et al.,p. 439).</p>
<b>Traceability</b>	<p>The ability of each economic <b>operator</b> in the <b>chain of custody</b> to trace sustainability criteria one step back to the <b>supplier</b> and one step forward to the client.</p>
<b>Transforming</b>	<p>This refers to any processing or repacking of a certified product.</p>
<b>Unit of certification</b>	<p>For the Production Standard: The <b>mill</b> and its cane supplying area and includes all relevant activities on the farm and mill site, including residue production and power export. The cane supply area included in the unit of certification shall comprise of the <b>farms</b> supplying cane in conformity with the Bonsucro Standard.</p> <p>For ChoC: A single economic <b>operator</b>.</p>
<b>Waste</b>	<p>In the context of the EU RED, waste can be understood as any substance or object which the holder discards or intends or is required to discard. Raw materials that have been intentionally modified, or contaminated, to count as waste (e.g. by adding waste</p>



	material to a material that was not waste) are not covered by this definition. <i>See also: Article 3(1) of Directive 2008/98/EC of the European Parliament and of the Council.</i>
<b>Withdrawal</b>	Removal of a <b>mill's</b> or <b>operator's</b> Bonsucro certified status following a failure to rectify a potentially serious incident or <b>non-conformity</b> during a <b>suspension</b> period.  Or,  Removal of a <b>CB's</b> accreditation status by Bonsucro.
<b>Witnessed audits</b>	Observation by Bonsucro of the <b>CB</b> carrying out <b>certification audits</b> .
<b>Worst forms of Child labour</b>	Whilst <b>child labour</b> takes many different forms, a priority is to eliminate without delay the worst forms of child labour as defined by Article 3 of ILO Convention 182.
<b>Young worker</b>	Any worker over the age of a <b>child</b> and under the age of 18 (ILO).

-----End of Annexes -----