Bonsucro EU-RED Standard v2.0 Audit Checklist v0.0

This checklist was developed to be used by a certification body assessing compliance of an economic operator with the **EU Renewable Energy Directive 2018/2001/EC** Requirements (commonly referred to as "RED recast", "RED2" or "REDII") and the **Commission Implementing Regulation 2022/996**, as an add-on to the Bonsucro Standard, that specifies sustainability requirements for biofuels, bioliquids, and biomass fuels in the European Union.
This checklist is to be used together with the Bonsucro Calculator until a new revised calculator be launched.

Indicator #	Description	Compliance (Yes, No, N/A)	NC category (Critical, Major, Minor)	Auditor's comments
4. Additional Bonsucro EU-RED requirements for mills				
4.2 Greenhouse gas emission savings: the use and production of biofuels, bioliquids and biomass fuels should lead to reductions in greenhouse gas emissions compared to fossil fuels (requirements for mills)				
EU 1.1. Options for the greenhouse gas criterion for biofuels, bioliquids and biomass fuels (mills)	Mills shall use one of the following options for the greenhouse gas criterion for biofuels, bioliquids and biomass fuels: a. Use of a default value for greenhouse gas emission saving if the production pathway is laid down in Part A or B of Annex V of RED recast for biofuels and bioliquids and in Part A of Annex VI of RED recast for biomass fuels. Default values can only be applied if the e_l value for those biofuels or bioliquids calculated in accordance with point 7 of Part C of Annex V of RED recast and for those biomass fuels calculated in accordance with point 7 of Part B of Annex VI of RED recast is equal or less than zero (e_l are annualised emissions from carbon stock changes caused by land-use change) b. Use of actual greenhouse gas values to calculate total greenhouse gas savings according to the EU-RED methodology and specified in Part C of Annex V of RED recast for biofuels and bioliquids and in Part B of Annex VI of RED recast for biomass fuels; c. For biofuels and bioliquids, use of a value calculated as the sum of the formulas referred to in point 1 of Part C of Annex V of RED recast, where disaggregated default values in Part D or E or Annex V of RED recast may be used for some factors and actual value, calculated in accordance with the methodology laid down in Part C of Annex V of RED recast, are used for all other factors; d. For biomass fuels, use of a value calculated as the sum of the formulas referred to in point 1 of Part B of Annex VI of RED recast, where disaggregated default values in Part C of Annex VI of RED recast may be used for some factors, and actual values, calculated in accordance with the methodology laid down in Part B of Annex VI of RED recast, are used for all other factors.			
4.3 Conservation of biodiversity: Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land with high biodiversity value				

EU 2.1: Primary forest and other wooded land	Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land that was primary forest or other wooded land in or after January 2008, whether or not the land continues to have that status. Primary forest and other wooded land are defined as forest and other wooded land of native species, where there is no clearly visible indication of human activity, and the ecological processes are not significantly disturbed.			
EU 2.2: Highly biodiverse forest and other wooded land	Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land that was highly biodiverse or other wooded land in or after January 2008, whether or not the land continues to have that status. Highly biodiverse forest and other wooded land is defined forest and other wooded land which is species-rich and not degraded, or has been identified as being highly biodiverse by the relevant competent authority unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes. The definitions of 'degraded' and 'species-rich' included in Commission Regulation (EU) No 1307/2014 shall be applied in the context of this indicator.			
EU 2.3: Protected areas	Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land that was a protected area in or after January 2008, whether or not the land continues to have that status. This includes areas designated: i) by law or by the relevant competent authority for nature protection purposes; or ii) for the protection of rare, threatened, or endangered ecosystems or species recognised by international agreements or included in lists drawn up by intergovernmental organisations or the International Union for the Conservation of Nature, subject to their recognition in accordance with the second subparagraph of Article 30(4) of RED recast. An exception is possible if evidence is provided that the production of that raw material did not interfere with those nature protection purposes.			
EU 2.4: Highly biodiverse grassland	Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land that was highly biodiverse grassland spanning more than one hectare in or after January 2008, whether or not the land continues to have that status.			
4.4 Conservation of carbon stocks: Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land with high carbon stock				
EU 3.1: Wetlands	Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land that was wetland in January 2008 and no longer has that status.			

EU 3.2: Continuously forested areas	Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land that was continuously forested in January 2008 and no longer has that status.			
EU 3.3: Forested land with 10-30% canopy cover	Biofuels, bioliquids and biomass fuels shall not be made from raw material obtained from land that was forested with 10-30% canopy cover in January 2008 and no longer has that status.			
4.5 Conservation of peatlands: Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from peatland				
EU 4.1: Peatland	Biofuels, bioliquids and biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land that was peatland in January 2008			
5. Additional Bonsucro EU-RED requirements for the supply chain				
5.2 General mass balance requirements				
EU 5.1: Overall management responsibility	The economic operator shall establish and document its commitment to implement and maintain the Bonsucro EU-RED ChoC requirements. The commitment of the economic operator shall be made available to its personnel, suppliers, clients, and other stakeholders.			
EU 5.2: Procedures	The economic operator shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the Bonsucro EU-RED ChoC requirements. This shall include at minimum the following: • Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements. • Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records). • Identification of the role of the person(s) having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person(s) shall be able to demonstrate awareness of the economic operator's procedures for the implementation of this standard.			
EU 5.3: Record keeping and reporting to EC	The economic operator shall maintain accurate, complete, up-to-date, and accessible records and reports covering all aspects of the Bonsucro EU-RED ChoC requirements. Retention times for all records and reports shall be a minimum of five (5) years, or longer where it is required by the relevant national authority.			
EU 5.4: Training	The economic operator shall have a training plan covering Bonsucro EU-RED ChoC requirements, which is subject to on-going or at least annual review. Appropriate training shall be provided by the economic operator for personnel carrying out the tasks critical to the effective implementation of the EU-RED ChoC requirements. Training shall be specific and relevant to the task(s) performed. Records of participants and content shall be maintained			
EU 5.5: Internal audits	The economic operator shall conduct an annual internal audit to determine whether the organization: • Conforms to the requirements in the Bonsucro EU-RED ChoC Standard. • Effectively implements and maintains the standard requirements within its organisation. Any non-conformities found as part of the internal audit shall			

	be the basis for corrective actions to be taken. The outcomes of the internal audits and all actions taken to correct nonconformities shall be subject to management review at least annually. The economic operator shall maintain the internal audit records and reports. • Corrective actions taken as a result of any nonconformities identified in the internal audit shall be documented, including dates and descriptions of actions taken to resolve them. The procedure for the annual internal audit process shall be documented.			
EU 5.6: Defining the unit of certification	Is the unit of certification defined according to the Bonsucro EU-RED Standard (single-site or multi-site)?			
	If more than one legal entity operates on a site, then each legal entity shall operate its own mass balance and comply with all Bonsucro EU-RED ChoC requirements.			
	In the case of multi-site certification, the economic operator shall define and document the legal entities and sites covered by the multi-site Bonsucro EU-RED ChoC certificate, including details on the site designated as the Central Office for administering Bonsucro EU-RED ChoC data. The relationship between the sites shall be described and documented. The economic operator shall document any changes that may occur in the scope of the unit(s) of certification and notify its certification body at least one week before the change goes into effect.			
EU 5.7: Outsourcing activities	In cases where a Bonsucro EU-RED ChoC certified economic operator outsources activities to independent third parties, the certified economic operator shall ensure that the independent third party complies with the Bonsucro EU-RED ChoC requirements.			
	A Bonsucro EU-RED certified economic operator which includes outsourcing within the scope of their Bonsucro EU-RED ChoC certificate shall ensure the following: • The certified economic operator has legal ownership of all input material to be included in outsourced processes; • The certified economic operator has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The certified economic operator shall ensure that its certification body has access to the outsourcing contractor or operation if an audit is deemed necessary, including all necessary documentation. If this is not possible, the outsourced contractor shall obtain a Bonsucro EU -RED ChoC certificate independently. • The economic operator has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. • The economic operator shall record the names and contact details of all contractors used for the processing or physical handling of Bonsucro EU-RED certified products. An up to date record shall be made available to the economic operator's certification body at its next audit.			

5.3 Validating and reconciling Bonsucro EU-RED data				
EU 6.1: Verification of Bonsucro EU-RED status of the supplier	The receiving economic operator shall verify the current Bonsucro EU-RED status of the supplier at the time of the purchase. No incoming material certified under other schemes can be considered as Bonsucro EU-RED compliant. Incoming material which does not comply with the Bonsucro EU-RED Standard and/or is from a supplier that is not Bonsucro EU-RED certified shall not be considered as Bonsucro EU-RED compliant.			
EU 6.2: Verification of data of the incoming Bonsucro EU-RED certified product	The receiving economic operator shall verify that the supplier contract, invoice and/or supporting documentation, including associated sustainability characteristics of consignments of Bonsucro EU-RED certified products meet the following requirements: • Numbered proof of sustainability showing compliance with the Bonsucro EU-RED requirements and referring to the supplier's valid Bonsucro EU-RED certificate. • Specification of original raw material or intermediary product: sugarcane, sugarcane juice, sugarcane bagasse. In case of fuel: specification of fuel type. • Specification of sugar (sugar content in % sucrose), or specification of ethanol (alcohol content in % v/v) or for any other derived products the appropriate measure of purity. • Country of origin of the sugarcane, i.e., the country where the sugar cane was grown. • Country of fuel production (for fuels only). • Date when biofuel, bioliquid or biomass fuel installation started operations. This refers to the date on which the installation that produces the biofuels, bioliquids of biomass fuels first became operational. The term 'installation' includes any processing installation used in the sugar, sugarcane, ethanol, or bagasse biomass fuel production process. This does not include production facilities that might have been intentionally added to the production chain only to qualify for the exemption foreseen in this provision. • Statement on whether the raw material, intermediary product or fuel complies with the sustainability requirements in Article 29(2) to (7) of RED recast. • Whenever actual GHG values are used, the actual GHG values in kg $CO_{2\text{-eq}}$ per dry tons (sugarcane, sugar, bagasse, and other intermediary products) or g $CO_{2\text{-eq}}$ per MJ (biofuel or biomass fuel: bioethanol, bagasse pellets) calculated according to the Annex V of RED recast (biofuels) or annex VI of RED recast (biomass fuels). See also Annex I of this Standard for more details. • Accurate data on all relevant elements of the GHG emission calculation formula (i.e., e_{ec}, e_{sca} e_l, e_p and e_{td}) See also Annex 1 for more details. • If at any point in 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 must be clearly indicated in the delivery notes.			

	• Whenever default GHG values are used, the mention of the words 'default value', with the exception of bioethanol producer, who shall indicate the default value as per RED recast Annex V or RED recast Annex VI and the corresponding GHG savings, compared to the fossil reference. • Information on support which has been received for the production of the fuel or fuel precursor and if so, the type of support (e.g., government subsidies or tax benefits). This requirement is only applicable if support has been received.			
	The above data shall be transmitted through the whole supply chain. In addition, the receiving operator shall verify the following transaction data: • Supplier company name and address; • Date of (physical) loading; • Place of (physical) loading; • The mass (kg or tonnes) or volume (litres or m^3). For fuels, the energy quantity of the fuel must also be included. For the calculation of the energy quantity, conversion factors in Annex III of RED recast must be used.			
	All the data shall be entered into the receiving economic operator's administrative system within one month of taking ownership			
	The transfer of sustainability characteristics must always be accompanied by a physical transfer of material. In case of discrepancies between the documentation and the material received, the receiving economic operator shall contact its supplier and require for data correction. Corrected data shall be received and entered into the receiving economic operator's administrative system before sustainability data is passed on to the next economic operator.			
EU 6.3: Conversion rates	A conversion rate describes the change in quantity of a specific material that occurs due to processing of the respective material at a specific site. Conversion rates and the resulting changes of quantities shall be site-specific and specific for a defined feedstock/product conversion. Conversion rates shall be based on actual data (e.g., processing or production data). The output weight or volume after conversion shall be expressed as 100% sucrose or ethanol equivalents.			
	In the case of multi-site certification, the designated Central Office shall keep records of conversion rates realized at each site included in the multi-site certificate and for all products processed on those sites			
EU 6.4: Mixing of Bonsucro certified products with products which are fungible with sugarcane-derived products	In every case where a batch of Bonsucro EU-RED certified product was physically mixed with other products which are fungible with sugarcane-derived products, the Bonsucro EU-RED data may be allocated to any physical consignment taken from that batch, provided that input and output of Bonsucro EU-RED data match (no overclaiming of Bonsucro EU-RED data).			
	In the case where Bonsucro EU-RED certified sugarcane derived biofuels, bioliquids or biomass fuels are blended with fossil fuels, the information about the sustainability and GHG emission saving characteristics assigned to the blend shall correspond to the physical share of the biofuel, bioliquids or biomass fuels in the blend.			

EU 6.5: Supply of Bonsucro EU-RED certified product	The economic operator shall ensure that the delivery contract, invoice and/or supporting documentation, including associated sustainability characteristics of consignments of Bonsucro EU-RED certified products meet the following requirements: • Numbered proof of sustainability showing compliance with the Bonsucro EU-RED requirements and referring to the supplier's valid Bonsucro EU-RED certificate. • Specification of original raw material or intermediary product: sugarcane, sugarcane juice, sugarcane bagasse. In case of fuel: specification of fuel type. • Specification of sugar (sugar content in % sucrose), or specification of ethanol (alcohol content in % v/v) or for any other derived products the appropriate measure of purity. • Country of origin of the origin, i.e., the country where the sugar cane was grown. • Country of fuel production (for fuels only). • Date when biofuel, bioliquid or biomass fuel installation started operations. This refers to the date on which the installation that produces the biofuels, bioliquids of biomass fuels first became operational. The term 'installation' includes any processing installation used in the sugar, sugarcane, ethanol, or bagasse biomass fuel production process. This does not include production facilities that might have been intentionally added to the production chain only to qualify for the exemption foreseen in this provision. • Whenever actual GHG values are used, the actual GHG values in kg $CO_{2\text{-eq}}$ per dry tons (sugarcane, sugar, bagasse, and other intermediary products) or g $CO_{2\text{-eq}}$ per MJ (biofuel or biomass fuel: bioethanol, bagasse pellets) calculated according to the Annex V of RED recast (biofuels) or Annex VI of RED recast (biomass fuels). See also Annex I of this Standard for more details. • Accurate data on all relevant elements of the GHG emission calculation formula (i.e. e_{ec}, e_{sca}, e_l, e_p, e_{td} and e_{sca}). See also Annex 1 for more details. • If at any point in 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 must be clearly indicated in the delivery notes. • Whenever default GHG values are used, the mention of the words 'default value', with the exception of bioethanol producer, who shall indicate the default value as per RED recast Annex V or RED recast Annex VI and the corresponding GHG savings, compared to the fossil reference. • Statement on whether the raw material, intermediary product or fuel complies with the criteria set out for low indirect land-use change-risk biofuels. • Information on support which has been received for the production of the fuel or fuel precursor and if so, the type of support (e.g., government subsidies and tax benefits). This requirement is only applicable if support has been received.			

	If the consignment was processed by the supplier, the supplier shall adjust the sustainability and greenhouse gas emissions saving characteristics of the consignment and assign these to the output consignment in accordance with the following rules: a. when the processing of a consignment of raw material yields only one output that is intended for the production of biofuels, bioliquids or biomass fuels, the size of the consignment and the related quantities of sustainability and greenhouse gas emissions saving characteristics shall be adjusted applying a conversion factor representing the ratio between the mass of the output that is intended for such production and the mass of the raw material entering the process; b. when the processing of a consignment of raw material yields more than one output that is intended for the production of biofuels, bioliquids or biomass fuels, for each output a separate conversion factor shall be applied, and a separate mass balance shall be used.			
	The above data shall be transmitted through the whole supply chain. In addition, the supplying operator shall supply and document the following information: • Receiving company name and address • Date of (physical) loading; • Place of (physical) loading; • The mass (kg or tonnes) or volume (litres or m^3). For fuels, the energy quantity of the fuel must also be included. For the calculation of the energy quantity, conversion factors in Annex III of RED recast must be used. All the data shall be entered into the supplier's administrative system within one month of transfer of ownership.			
EU 6.6: Inventory periods	The economic operator shall undertake inventories of the input/output balance of the Bonsucro EU-RED certified product at fixed regular intervals, for each operation site. The appropriate period of time for achieving the mass balance shall be 12 months for mills and three months for all other economic operators.			
	The start and end of the period shall be aligned with the calendar year or, where applicable, the four quarters of the calendar year. As an alternative to the calendar year, economic operators may also use the economic year that they use for bookkeeping purposes provided that the choice is clearly indicated and applied consistently.			
	Fixed inventory periods shall be continuous in time, i.e., gaps between inventory periods shall not occur. During any periods without movement of Bonsucro EU-RED certified material mass balances shall be kept.			
	The inventory periods for the certification period shall be clearly documented at the beginning of the certification term by the economic operator and shall be verified during the audit. For each inventory period a mass balance calculation including sustainability data transfer to the next period (carry over) must be documented and provided during the audit. The inventory shall be undertaken at individual site level.			

EU 6.7: Balancing Bonsucro EU-RED volumes during and between inventory periods	The volume of Bonsucro EU-RED certified product received shall be greater than or equal to the volume of Bonsucro EU-RED certified product supplied to clients over a fixed inventory period of maximum three months.			
	Where the balance of inputs and outputs is positive at the end of economic operator's inventory period, sustainability data for the positive balance may be carried into the next inventory period. This is called carry over. Carry over is only possible from one inventory period to the next if at least the equivalent amount of physical material is in stock in the container, processing or logistical facility or site, as registered in the sustainability data stated in the bookkeeping records. This means it is not possible to have more carry over into the next inventory period than the quantity that is physically in stock at the end of any inventory period.			
EU 6.8: Expiration of Bonsucro sustainability data	Bonsucro EU-RED sustainability data entered into an economic operator's mass balance system shall no longer be attached to outgoing consignments after one year from the date of entry into the system. Carry over is to be adjusted downward to reflect any expiring date of the material.			
EU 6.9: Attribution of Bonsucro EU-RED sustainability characteristics	Whenever multiple sugarcane-derived products are produced at a given step in the sugarcane supply chain (e.g., mill), Bonsucro EU-RED sustainability characteristics shall be attributed to all materials equally with the exception of GHG emissions which shall be allocated on an energy basis. (refer to Annex 1 of the Bonsucro EU-RED Standard v2.0)			
	All the sugarcane-derived products produced at a given step shall carry the same sustainability characteristics, in line with the mass balance of entering Bonsucro or Bonsucro EU-RED compliant product (i.e., percentage of Bonsucro/Bonsucro EU-RED entering material + conversion factors). Examples of multiple products include, juice and bagasse following the crushing of sugarcane, sugar following the processing of sugarcane juice and ethanol and vinasse following the fermentation of cane juice.			
EU 6.10: Carry over volumes of Bonsucro EU-RED ChoC certified product as Bonsucro ChoC certified	Bonsucro EU-RED ChoC certified company ends an inventory period with available volumes in their account system but no more physical stock, that company cannot carry over their volumes as Bonsucro EU- RED ChoC certified but can carry over the volumes as Bonsucro ChoC certified. This ability to transfer volumes from Bonsucro EU-RED ChoC compliant to Bonsucro ChoC compliant provides flexibility and opportunities to Bonsucro EU-RED certified companies. The opposite is strictly forbidden, i.e., transferring Bonsucro Choc certified material to Bonsucro EU-RED ChoC certified if the equivalent amount is in stock			
	Were Bonsucro EU-RED ChoC certified volumes traded only in the physical market? Bonsucro ChoC certified volumes can either be traded as certified volumes in the physical market and/or as Bonsucro Credits via Credit Trading Platform.			
EU 6.11: Specific rules for co-processing	Co-processing refers to an oil refinery unit processing biomass feedstock together with fossil feedstock and transforming them into final fuels. In order to allow for the renewable share of fuels produced in a common process from biomass and fossil feedstock to be counted towards the RED recast targets and effectively			

	contribute towards reducing greenhouse gas emissions in the Union, Article 28(5) of RED recast requires the European Commission to adopt a delegated act specifying the methodology by which to determine the share of biofuel resulting from biomass being processed with fossil fuels in a common process. Economic operators shall apply the methodology set out in this delegated act when determining the share of biofuel resulting from biomass being processed with fossil fuels in a common process			
	Economic operators shall thoroughly document the amounts and types of biomasses entering the process as well as the amounts of biofuel that are produced from that biomass. Claims shall be substantiated with evidence including the results of control tests.			
	The frequency for carrying out the control tests shall be determined by taking into account the complexity and variability of the key parameters of the co-processing, in such a way as to ensure that at any time the share of biofuels claimed reflect its actual status.			
5.4 Greenhouse gas emission savings: the use and production of biofuels, bioliquids and biomass fuels should lead to reductions in greenhouse gas emissions compared to fossil fuels (requirements for supply chain operators)				
EU 7.1: Options for the greenhouse gas criterion for biofuels, bioliquids and biomass fuels (supply chain operators)	Supply chain operators shall use one of the following options for the greenhouse gas criterion for biofuels, bioliquids and biomass fuels: a. Use of a default value for greenhouse gas emission saving if the production pathway is laid down in Part A or B of Annex V of RED recast for biofuels and bioliquids and in Part A of Annex VI of RED recast for biomass fuels. Default values can only be applied if the el value for those biofuels or bioliquids calculated in accordance with point 7 of Part C of Annex V of RED recast and for those biomass fuels calculated in accordance with point 7 of Part B of Annex VI of RED recast is equal or less than zero; b. Use of actual greenhouse gas values to calculate total greenhouse gas savings according to the RED recast methodology and specified in Part C of Annex V of RED recast for biofuels and bioliquids and in Part B of Annex VI of RED recast for biomass fuels; c. For biofuels and bioliquids, use of a value calculated as the sum of the formulas referred to in point 1 of Part C of Annex V of RED recast, where disaggregated default values in Part D or E of Annex V of RED recast may be used for some factors and actual value, calculated in accordance with the methodology laid down in Part C of Annex V of RED recast, are used for all other factors; d. For biomass fuels, use of a value calculated as the sum of the formulas referred to in point 1 of Part B of Annex VI of RED recast, where disaggregated default values in Part C of Annex VI of RED recast may be used for some factors, and actual values, calculated in accordance with the methodology laid down in Part B of Annex VI of RED recast, are used for all other factors.			

	Please refer to Annex 1 of the Bonsucro EU-RED Standard v2.0 for detailed requirements and guidance.			
5.5 Specific requirements for Bonsucro EU-RED certification of bagasse				
EU 8.1: Non-modification	Mills shall have documented evidence substantiating that other biomass streams or agricultural residues have not intentionally been produced or modified to classify as bagasse. This evidence shall include information on the quantities of bagasse and the quantities of juice produced by the mill, and that the ratio between both quantities is within the industry average range. If the ratio is outside this range, i.e., if substantially more bagasse is produced than would be expected on the basis of the juice production, then additional evidence is required to explain this deviation.			
6.9 Bonsucro EU-RED requirements for auditing group of farms (in addition to section 16 from the Bonsucro Certification Protocol v6)				
Group Manager responsibilities	A group manager is the representative of a group of farms that are certified as a group, and that are either independent from a mill or belong to the certification scope of a mill. The group manager can be one of the farms. Alternatively, this role can also be performed by the mill which has the farms included in its certification scope. Was the Group Manager properly identified?			
	The group manager is responsible for the following tasks: 1. control, monitor and evaluate all group members as to their compliance to the Bonsucro standards and the Bonsucro EU-RED Standard including communicating with them and visiting them at the required frequencies. This includes: a) manage the group procedures, planning, and documentation. b) define group membership requirements, manage inclusion of new group members and exclusion of group members. Inform new and existing group members about aspects such as Bonsucro and Bonsucro EU-RED requirements, criteria for group membership, rights of certification bodies, requirements to comply to conditions or corrective actions issued by the certification body, costs associated with group membership, sanctions. c) ensure compliance with this standard, including internal audits of group members and including that any corrective actions raised by the certification body are adequately addressed within the agreed timeframe. d) demonstrate sufficient resources – i.e., human, financial, physical, and other relevant resources – to enable effective and impartial technical and administrative management of the group. e) ensure group members' training against Bonsucro and Bonsucro EU-RED requirements 2. Responsibility for subcontractors performing certain tasks for the group of farms, i.e. spraying, storage of chemicals, coordination of transport and logistics			

	3. Administration, i.e., registration at Bonsucro, bookkeeping, supply chain documentation 4. Management of funds (e.g., Bonsucro financial administration, external funds)			
	Does the Group Manager undertakes an internal review (internal audit) of the performance of each farm at least annually to assess the effectiveness of the documented procedures and the conformity of the sites against the Bonsucro EU-RED Standard and that appropriate non-conformities are issued?			
6.10 Specific requirements for audits of actual GHG emission calculations				
	Did the economic operator made available to auditors all relevant information concerning the calculation of actual GHG emissions in advance of the planned audit. This includes input data and any relevant evidence, information on the emission factors and standard values applied and their reference sources, GHG emission calculations and evidence relating to the application of GHG emission saving credits (e_{sca}).			
	Does the economic operator have the capability to conduct the calculation of actual values according to the GHG calculation methodology specified in Annex I. No actual value shall be used before this verification is completed, i.e. before the capability of the operator has been confirmed by the auditor.			
	The mass balance records must contain information on both the inputs and the outputs of sustainable and unsustainable material (including where relevant fossil fuels) handled by the sites and make a clear distinction between Bonsucro compliant material and Bonsucro EU-RED compliant material.			