



PEFC

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



**PEFC RED III
STANDARD**

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Contents

1.	Scope	6
2.	Normative references	7
3.	Terms and Definitions	9
3.1	General	9
4.	General requirements	23
4.1	Legal and contractual matters.....	23
4.2	Management of impartiality	23
4.3	Publicly available information.....	24
5.	Resources requirements	25
5.1	Certification body personnel.....	25
5.2	Management of competence for personnel involved in the certification process.....	26
6.	Process requirements	27
6.1	Application.....	27
6.2	Application review	27
6.3	Audit	28
6.4	Certification decision	30
6.5	Certification documentation.....	30
6.6	Termination, reduction, suspension, or withdrawal of certification.....	34
6.7	Records	34
7.	Additional requirements for the auditing of waste and residues (supply chain audit requirements)	35
7.1	General	35
8.	Additional requirements for the auditing of GHG emission calculations based on actual values	36
8.1	General	36
9.	Management system requirements	37
9.1	General	37
	Appendix 1 (normative): Minimum content of audit reports	38

Foreword

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

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

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

Introduction

The PEFC Council is the owner of the PEFC forest certification scheme. The PEFC Council has revised the PEFC RED III certification scheme to bring it in compliance with the RED III Directive, to allow PEFC chain of custody certified organisations to comply with the obligations from the Directive.

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

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

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

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

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

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

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

Geographic coverage: Global

Chain of custody coverage: Full biomass supply chain

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

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

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

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

1. Scope

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

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

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

2. Normative references

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

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

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

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

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

ISO/IEC 17029, *Conformity assessment – General principles and requirements for validation and verification bodies*

ISO 14065, *General principles and requirements for bodies validating and verifying environmental information*

ISO 19011, *Guidelines for auditing Management systems*

PEFC ST 1003, *Sustainable Forest Management – Requirements* (available from www.pefc.org)

PEFC ST 1002, *Group Forest Management Certification – Requirements* (available from www.pefc.org)

PEFC ST 2001, *PEFC Trademarks Rules – Requirements* (hereinafter PEFC Trademarks standard), (available from www.pefc.org)

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

PEFC ST 2002-1, *Requirements for the Implementation of PEFC EUDR Due Diligence System (PEFC EUDR DDS)* (available from www.pefc.org)

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

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

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

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

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

Directive (EU) 2023/2413 of the European Parliament and of the Council of 18 October 2023 amending Directive (EU) 2018/2001, Regulation (EU) 2018/1999 and Directive 98/70/EC as regards the promotion of energy from renewable sources, and repealing Council Directive (EU) 2015/652 (RED III Directive)

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

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

Commission Implementing Regulation (EU) 2025/196 of 3 February 2025 *amending Implementing Regulation (EU) 2022/996 as regards the accreditation of certification bodies and correcting Annex VII to that Regulation (IR 2025/196)*

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

Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 *on the making available on the Union market and the export from the Union of certain commodities and products associated with deforestation and forest degradation* and repealing Regulation (EU) No 995/2010

Commission Regulation (EU) No 1307/2014 of 8 December 2014 *on defining the criteria and geographic ranges of highly biodiverse grassland for the purposes of Article 7b(3)(c) of Directive 98/70/EC of the European Parliament and of the Council relating to the quality of petrol and diesel fuels and Article 17(3)(c) of Directive 2009/28/EC of the European Parliament and of the Council on the promotion of the use of energy from renewable sources*

Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 *on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC*

Council Directive 92/43/EEC of 21 May 1992 *on the conservation of natural habitats and of wild fauna and flora*

Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 *on the conservation of wild birds*

Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down *the obligations of operators who place timber and timber products on the market*

Note: Regulation (EU) No 995/2010 (EUTR) has been repealed by Regulation (EU) 2023/1115 (EUDR). Transition from EUTR to EUDR shall follow the transition period defined in the EUDR

Convention on Wetlands of International Importance especially as Waterfowl Habitat (Ramsar Convention), United Nations, 1971

3. Terms and Definitions

3.1 General

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

3.1.1 Actual value

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

3.1.2 Agricultural biomass

Biomass produced from agriculture.

3.1.3 Biomass

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

3.1.4 Biomass fuels

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

3.1.5 Carbon pool

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

3.1.6 Carbon stock

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

3.1.7 Carbon sink

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

3.1.8 Certification audit (or initial audit)

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

3.1.9 Certification body

A certification body is an independent accredited conformity assessment body that concludes an agreement with a **voluntary or national scheme** recognised by the European Commission in accordance with Article 30(4)-(6) of Directive (EU) 2018/2001, as amended by Directive (EU) 2023/2413, to provide certification services for raw materials or fuels by carrying out audits of **economic operators** and issuing certificates on behalf of the **voluntary or national schemes** using the voluntary or national scheme's certification system.

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

3.1.10 Country of harvest

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

3.1.11 Critical nonconformity

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

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

3.1.12 Deadwood

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

3.1.13 Default value

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

3.1.14 Economic operator/organisation

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

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

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

3.1.15 Expired certificate

A certificate that is no longer valid.

3.1.16 First gathering point

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

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

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

3.1.17 First-party auditing

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

3.1.18 Forest biomass

Biomass produced from forestry.

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

3.1.19 Forest regeneration

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

3.1.20 Forestry residues

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

3.1.21 Grassland

Terrestrial ecosystems dominated by herbaceous or shrub vegetation for at least 5 years continuously. It includes meadows or pastures that are cropped for hay but excludes land cultivated for other crop production and cropland lying temporarily fallow. It further excludes continuously forested areas as defined in Article 29(4)(b) of RED III unless these are agroforestry systems which include land-use systems where trees are managed together with crops or animal production systems in agricultural settings. The dominance of herbaceous or shrub vegetation means that their combined ground cover is larger than the canopy cover of trees.

Source: Commission Regulation (EU) No 1307/2014

3.1.22 Harvesting criteria at national or sub-national level

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

- a) the country in which **forest biomass** was harvested has national or sub-national laws applicable in the area of harvest as well as monitoring and enforcement systems in place ensuring:
 - i. the legality of harvesting operations;
 - ii. **forest regeneration** of harvested areas;
 - iii. that areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in wetlands, **grassland**, **heathland**, and peatlands, are protected; with the aim of preserving biodiversity and preventing habitat destruction;

- iv. that harvesting is carried out considering maintenance of soil quality and biodiversity in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of **primary forests**, and of old growth forests as defined in the country where the forest is located, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats;
- v. that harvesting maintains or improves the **long-term production capacity** of the forest;
- vi. that forests in which the **forest biomass** is harvested do not stem from the lands that have the statuses referred to in RED III, Article 29, paragraph 3, points (a), (b), (d) and (e) [land with a high biodiversity value], paragraph 4, point (a) [**wetlands**], and paragraph 5 [peatlands], respectively under the same conditions of determination of the status of land specified in those paragraphs; and,
- vii. Installations producing biofuels, bioliquids and biomass fuels from **forest biomass**, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3) of RED III, that the **forest biomass** is not sourced from the lands referred to in point (vi).

Note: This is also reflected on 4.1.8 of this standard.

3.1.23 Harvesting criteria at sourcing area level

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

- b) when evidence referred to in point (a) of the previous definition is not available, the biofuels, bioliquids and **biomass fuels** produced from **forest biomass** shall be taken into account for the purposes referred to in points (a), (b) and (c) of the first subparagraph of paragraph 1 of Article 29 RED III if management systems are in place at forest **sourcing area**
- c) level ensuring:
 - i. the legality of harvesting operations;
 - ii. **forest regeneration** of harvested areas;
 - iii. that areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in **wetlands**, **grassland**, **healthland** and peatlands, are protected with the aim of preserving biodiversity and preventing habitat destruction unless evidence is provided that the harvesting of that raw material does not interfere with those nature protection purposes;
 - iv. that harvesting is carried out considering the maintenance of soil quality and biodiversity, in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of **primary forests** and of **old growth forests**, or their conversion into **plantation forests**, and harvesting on vulnerable soils,
 - v. that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats;

- vi. that harvesting maintains or improves the **long-term production capacity** of the forest.
- vii. that **forest biomass** does not originate in land that:
 - had, in or after January 2008, status of **primary forests**, other wooded land of native species where there is no clearly visible indication of human activity and ecological processes are not significantly disturbed, **old-growth forests**, **highly biodiverse grassland**, and **heathland**;
 - had, in or after January 2008, status of **highly biodiverse forest and other wooded land** unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes;
 - had in January 2008 status of wetland and no longer has that status;
 - had in January 2008 status of peatland unless evidence is provided that the cultivation and harvesting of that material does not involve drainage of previously undrained soil.

3.1.24 Heathland

Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development.

Where a definition at country level is available for the term “heathland” other than this default definition, the country level definition shall apply.

Source: [EU Copernicus](#)

3.1.25 Highly biodiverse forest and other wooded land

Land which is species-rich and not degraded, and has been identified as being highly biodiverse by the relevant competent authority.

Note 1: The term “not degraded” means that the land is not characterised by long-term loss of biodiversity due to for instance over grazing, mechanical damage to the vegetation, soil erosion or loss of soil quality (Commission Regulation (EU) No 1307/2014)

Note 2: The term “species rich” means:

- a) a habitat of significant importance to critically endangered, endangered or vulnerable species as classified by the International Union for the Conservation of Nature Red List of Threatened Species or other lists with a similar purpose for species or habitats laid down in national legislation or recognised by a competent national authority in the country of origin of the raw material; or
- b) a habitat of significant importance to endemic or restricted-range species; or
- c) a habitat of significant importance to intra-species genetic diversity; or
- d) a habitat of significant importance to globally significant concentrations of migratory species or congregatory species; or
- e) a regionally or nationally significant or highly threatened or unique ecosystem.

(Commission Regulation (EU) No 1307/2014)

3.1.26 Highly biodiverse grassland

Grassland spanning more than one hectare that is:

- a) natural, namely **grassland** that would remain **grassland** in the absence of human intervention and that maintains the natural species composition and ecological characteristics and processes; or
- b) non-natural, namely **grassland** that would cease to be **grassland** in the absence of human intervention and that is species-rich and not degraded and has been identified as being highly biodiverse by the relevant competent authority, unless evidence is provided that the harvesting of the raw material is necessary to preserve its status as highly biodiverse grassland.

Note 1: The EU Commission may adopt implementing acts further specifying the criteria by which to determine which **grassland** is to be covered by the term highly biodiverse grassland.

Note 2: Where land remains **grassland**, or would have remained **grassland** in the absence of human interventions, and is located in any of the geographic ranges listed in Regulation (EU) No 1307/2014, it shall be considered as natural, highly biodiverse grassland.

Note 3: The term “not degraded” means that the land is not characterised by long-term loss of biodiversity due to for instance over grazing, mechanical damage to the vegetation, soil erosion or loss of soil quality (Commission Regulation (EU) No 1307/2014)

Note 4: The term “species rich” means:

- a) a habitat of significant importance to critically endangered, endangered or vulnerable species as classified by the International Union for the Conservation of Nature Red List of Threatened Species or other lists with a similar purpose for species or habitats laid down in national legislation or recognised by a competent national authority in the country of origin of the raw material; or
- b) a habitat of significant importance to endemic or restricted-range species; or
- c) a habitat of significant importance to intra-species genetic diversity; or
- d) a habitat of significant importance to globally significant concentrations of migratory species or congregatory species; or
- e) a regionally or nationally significant or highly threatened or unique ecosystem.

(Commission Regulation (EU) No 1307/2014)

Note 5: The term “human interventions” means ‘managed grazing, mowing, cutting, harvesting or burning

Note 6: The **grassland** identified in the following geographic ranges of the European Union is always regarded as highly biodiverse grassland:

- a) habitats listed in Annex I to Council Directive 92/43/EEC;
- b) habitats of significant importance for animal and plant species of Union interest listed in Annexes II and IV to Directive 92/43/EEC habitats of significant importance for wild bird species listed in Annex I to Directive 2009/147/EC.

3.1.27 Installation

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

3.1.28 Legal predecessor

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

3.1.29 Level A

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

3.1.30 Level B

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

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

3.1.31 Ligno-cellulosic material

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

3.1.32 Long-term production capacity

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

3.1.33 LULUCF criteria at national level

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

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

3.1.34 LULUCF criteria at sourcing area level

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

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

3.1.35 Major nonconformity

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

3.1.36 Management system for sourcing area

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

Note: The information collected at the **sourcing area** level feeds the organisation's management system: a set of interrelated or interacting elements of an **organisation** to establish policies and objectives and processes to achieve those objectives. The term 'management system' means an information management system run by an **economic operator** to demonstrate that biomass sourcing is in compliance with the sustainability criteria at forest **sourcing area** level defined in Articles 29(6)(b) and 29(7)(b). The management system must document management practices with relevance to the sustainability criteria (as further described in PEFC ST 5002) that have been and are planned to be applied by forest managers/owners in the **sourcing area**. The management system is not to be confused with a forest management system, as in most cases, the **economic operator** will have no legal power or mandate to manage the forests where it sources the **biomass** from. The management system ensures that information necessary to demonstrate compliance with all sustainability criteria through a risk-based approach is collected, verified, assessed, securely stored by the **economic operator**, and appropriately passed down the supply chain using a mass balance chain of custody. The system needs to be accurate, reliable, and protected against fraud, including verification ensuring that materials are not intentionally modified or discarded so that consignments or part thereof could become a **waste** or **residue** (RED III Article 30(3)). (Source: RED II BIO, 2.2.2 and 2.2.3).

3.1.37 Mass balance system

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

- a) Allows consignments of raw material or fuels with differing **sustainability and GHG emissions saving characteristics** to be mixed for instance in a container, processing or logistical facility, transmission and distribution infrastructure or **site**.
- b) Allows consignments of raw material with differing energy content to be mixed for the purposes of further processing, provided that the size of consignments is adjusted according to their energy content.

- c) Requires information about the **sustainability and GHG emissions saving characteristics** and sizes of the consignments referred to in point (a) to remain assigned to the mixture; and
- d) Provides for the sum of all consignments withdrawn from the mixture to be described as having the same sustainability characteristics, in the same quantities, as the sum of all consignments added to the mixture and requires that this balance be achieved over an appropriate period of time.

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

3.1.38 Minor nonconformity

A **nonconformity** that has a limited impact, constitutes an isolated or temporary lapse, is not systematic and does not result in a fundamental failure if not corrected.

3.1.39 Mix of raw material for the purpose of further processing

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

3.1.40 Natural disturbance

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

3.1.41 Nonconformity

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

3.1.42 Old-growth forests

A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.

Where a definition for “Old-growth forest” is available at the country level, then the country level definition shall be used.

Source: European Commission (2023). Commission Staff Working Document, Commission Guidelines for Defining, Mapping, Monitoring and Strictly Protecting EU Primary and Old-Growth Forests. SWD (2023) 62 Final.

3.1.43 PEFC authorised body

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

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

3.1.44 PEFC National Governing Bodies (PEFC NGBs)

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

3.1.45 PEFC RED III authorised body

A **PEFC RED III authorised body** authorised by the PEFC Council to perform the operations of the **PEFC RED III scheme** on behalf of the PEFC Council.

Note 1: The authorised body is either the **PEFC National Governing Body** (PEFC NGB) operating within its country(ies) or other entity which has been authorised by the PEFC Council to perform the operations of the PEFC or **PEFC RED III scheme**.

Note 2: In countries where the PEFC Council has not authorised a **PEFC RED III authorised body**, the PEFC Council secretariat, on behalf of the PEFC Council, operates the tasks assigned to the PEFC RED III authorised bodies.

3.1.46 Plantation forest

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

3.1.47 Planted forest

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

3.1.48 Primary forests

Naturally regenerated forest of native tree species, where there are no clearly visible indications of human activities and the ecological processes are not significantly disturbed.

3.1.49 Re-certification audit

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

3.1.50 Recognised national system

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

3.1.51 Recognised voluntary scheme

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

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

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

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

3.1.52 RED III certificate

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

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

3.1.53 RED III product group

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

Note: LNG stands for liquefied natural gas.

3.1.54 RED III sustainability criteria

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

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

- a) the legality of harvesting operations
- b) **forest regeneration** of harvested areas
- c) areas designated by international or national law or by the relevant competent authority for nature protection purposes, including in **wetlands** and peatlands, are protected with the aim to preserving biodiversity and preventing habitat destruction
- d) harvesting is carried out considering maintenance of soil quality and biodiversity, in accordance with sustainable forest management principles, with the aim of preventing any adverse impact, in a way that avoids harvesting of stumps and roots, degradation of **primary forests** and of old growth forests, or their conversion into plantation forests, and harvesting on vulnerable soils, that harvesting is carried out in compliance with maximum thresholds for large clear-cuts as defined in the country where the forest is located, and with locally and ecologically appropriate retention thresholds for deadwood extraction and that harvesting is carried out in compliance with requirements to use logging systems that minimise any adverse impact on soil quality, including soil compaction, and on biodiversity features and habitats
- e) areas where harvesting maintains or improves the **long-term production capacity** of the forest

- f) **forest biomass** does not originate in land that:
- i. had, in or after January 2008, status of **primary forests**, other wooded land of native species where there is no clearly visible indication of human activity and ecological processes are not significantly disturbed, **old-growth forests**, **highly biodiverse grassland**, and **heathland**;
 - ii. had, in or after January 2008, status of **highly biodiverse forest and other wooded land** unless evidence is provided that the production of that raw material did not interfere with those nature protection purposes;
 - iii. had in January 2008 status of **wetlands** and no longer has that status; or
 - iv. had in January 2008 status of peatland unless evidence is provided that the cultivation and harvesting of that material does not involve drainage of previously undrained soil.

Note: As per the RED III Directive, this definition is complemented by the requirement that installations producing biofuels, bioliquids and biomass fuels from **forest biomass**, issue a statement of assurance, underpinned by company-level internal processes, for the purpose of the audits conducted pursuant to Article 30(3) of RED III, that the **forest biomass** is not sourced from the lands referred to in point (vi). This is required on 4.1.8 of this standard.

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

- a) The country or regional economic integration organisation of origin of the **forest biomass**:
 - v. Is a Party to the Paris Agreement;
 - vi. Has submitted a nationally determined contribution (NDC) to the United Nations Framework Convention on Climate Change (UNFCCC), covering emissions and removals from agriculture, forestry and land use which ensures that changes in **carbon stock** associated with biomass harvest are accounted towards the country's commitment to reduce or limit greenhouse gas emissions as specified in the NDC; or
 - vii. Has national or sub-national laws in place, in accordance with Article 5 of the Paris Agreement, applicable in the area of harvest, to conserve and enhance **carbon stocks** and **sinks**, and providing evidence that reported LULUCF-sector emissions do not exceed removals.
- b) where evidence referred to in point (a) of this paragraph is not available, the biofuels, bioliquids and **biomass fuels** produced from **forest biomass** shall be taken into account for the purposes referred to in points (a), (b) and (c) of the first subparagraph of paragraph 1 of Article 29 of RED III if management systems are in place at forest certified area level to ensure that carbon stocks and sinks levels in the forest are maintained, or strengthened over the long term.

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

3.1.55 Residue

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

3.1.56 Second party auditing

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

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

3.1.57 Site

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

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

3.1.58 Sourcing area

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

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

3.1.59 Stumps and roots

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

3.1.60 Support scheme

Any instrument, scheme or mechanism applied by an EU Member State, or a group of EU Member States, that promotes the use of energy from renewable sources by reducing the cost of that energy, increasing the price at which it can be sold, or increasing, by means of a renewable energy obligation or otherwise, the volume of such energy purchased, including but not restricted to, investment aid, tax exemptions or reductions, tax refunds, renewable energy obligation support schemes including those using green certificates, and direct price support schemes including feed-in tariffs and sliding or fixed premium payments.

3.1.61 Surveillance audit

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

3.1.62 Suspended certificate

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

3.1.63 Sustainability and greenhouse gas (GHG) emissions saving characteristics

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

3.1.64 Terminated certificate

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

3.1.65 Third party auditing

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

3.1.66 Typical value

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

3.1.67 Voluntary scheme

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

3.1.68 Waste

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

3.1.69 Wetlands

Areas of marsh, fen, peatland or water, whether natural or artificial, permanent or temporary, with water that is static or flowing, fresh, brackish or salt, including areas of marine water the depth of which at low tide does not exceed six metres.

Note: The wetland ecosystems are flooded or saturated in water, either permanently, for years or decades, or for a significant part of the year. Application of the definition shall reflect seasonal changes within a year.

Source: Convention on Wetlands of International Importance especially as Waterfowl Habitat (Ramsar Convention, 1971)

3.1.70 Withdrawn certificate

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

4. General requirements

4.1 Legal and contractual matters

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

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

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

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

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

- a) Hold a valid accreditation against ISO/IEC 17065 conducted by a national accreditation body in accordance with Regulation (EC) No 765/2008 and shall cover the specific scope of certification of the voluntary or national scheme within the scope of Directive (EU) 2018/2001, as amended by Directive (EU) 2023/2413.
- b) When a certification body conducts verification activities, either with its internal resources or with other resources under its direct control, it shall also meet the applicable requirements of EN ISO/IEC 17029 and EN ISO 14065. The certification body shall only use other resources for verification activities from accredited bodies that meet the applicable requirements of EN ISO/IEC 17029 and EN ISO 14065.

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

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

4.2 Management of impartiality

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

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

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

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

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

- 4.2.3** The **certification body** shall require auditors, technical experts, certification reviewers and decision makers to notify the **certification body** of any potential conflict of interest prior to any engagement with an **organisation**.
- 4.2.4** In case a potential conflict of interest is declared or identified, the **certification body** shall have mechanisms in place to assess and determine whether there is a conflict of interest.
- 4.2.5** If the **certification body** identifies a conflict of interest, the **certification body** shall manage it. If the certification process may have been affected by the conflict of interest, the **certification body** shall communicate it to the PEFC Council and the **PEFC RED III authorised body**.
- 4.2.6** On request, the results of the annual internal audit of the **certification body**, limited to the performance of the PEFC RED III certification activities, shall be provided to the PEFC Council or **PEFC RED III authorised body**. The report shall include information of the declaration of free from conflict of interest of auditors, certification reviewers, and decision makers.
- 4.3 Publicly available information**
- 4.3.1** The **certification body** will receive guidance from PEFC, as required, on aspects that are relevant to the certification process. This may include, for example, updates to the regulatory framework or relevant findings from PEFC's internal monitoring process.

5. Resources requirements

5.1 Certification body personnel

5.1.1 Auditors

5.1.1.1 Experience

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

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

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

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

5.1.1.2 PEFC chain of custody and RED III training

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

5.1.1.3 Competencies

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

- a) land criteria, terminology, and management of related ecosystems, including forests, other wooded area, **grassland, wetlands, heathlands, and peatlands**
- b) GHG emissions savings
- c) chain of custody and **mass balance system** implementation

Note: Land-use criteria are laid down in Article 29, points (2) to (9) of Directive (EU) 2023/2413, as well as the low ILUC risk certification methodology set in Chapter V and Annex VIII of the *IR 2022/996*.

5.1.2 Audit team

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

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

5.1.3 Reviewer and certification decision makers

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

5.2 Management of competence for personnel involved in the certification process

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

6. Process requirements

6.1 Application

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

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

6.2 Application review

- 6.2.1 As part of the application review, the **certification body** shall conduct a cross-check against other **recognised voluntary schemes** or **recognised national systems** and undertake Customer Due Diligence. This cross-check and Customer Due Diligence shall pay special attention to **organisations** with a limited trading history.
- 6.2.2 If the applicant organisation or its legal predecessor participates or has participated in another recognised voluntary scheme or recognised national system, or in the PEFC certification system, the application review shall evaluate the reasons for suspension, termination, withdrawal of the certificate or a negative certification decision made by another **certification body**.
- 6.2.3 The **certification body** shall address all the **nonconformities** identified in the previous audit and not closed by another **certification body** as if they have been identified in its own audit following procedures for nonconformities management described in this document. The **certification body** shall respect the two-year blocking period where a **critical nonconformity** has been identified.
- 6.2.4 The **certification body** shall exclude applicant **organisations** in the following cases:
 - a) They do not disclose the information as per requirement 6.1 of this document.
 - b) The applicant **organisation** or its **legal predecessor** already holds a **RED III certificate** from another **recognised voluntary scheme** or **recognised national system**, and the certificate is suspended.
 - c) The applicant **organisation** or its **legal predecessor** held a **RED III certificate** from another **recognised voluntary scheme** or **recognised national system**, and the certificate was terminated or withdrawn following an audit which confirmed **critical non-conformity/ies** in the past two years since the termination or withdrawal.
- 6.2.5 Where an **organisation** that was previously found to have **critical** or **major nonconformities** applies for re-certification, the **certification body** shall inform the PEFC Council and the **PEFC RED III authorised body** and any other **recognised voluntary scheme** or **recognised national system** to which it has applied for recertification.

6.3 Audit

- 6.3.1** The **initial audit** of a client **organisation** participating for the first time in the PEFC RED III scheme shall always take place on site.
- 6.3.2** In preparation for the **initial on-site audit**, as well as during subsequent **surveillance** or **re-certification audits**, the **certification body** shall ensure that the auditor shall make an appropriate analysis of the overall risk profile of the client **organisation**. Based on the auditor's professional knowledge and the information submitted by the client **organisation**, this analysis shall take into consideration not only the level of risk of the specific client **organisation** but also of the supply chain (e.g., for **organisations** that handle materials listed in Annex IX to Directive (EU) 2023/2413).
- 6.3.3** The audit intensity, its scope, or both, shall be adapted to the level of identified overall risk to ensure an adequate level of trust in the integrity of the information provided by the client **organisation**.
- 6.3.4** The initial audit's result shall, at minimum, provide reasonable assurance on the effectiveness of the organisation's internal processes. Depending on the client organisation's risk profile, a limited assurance level can be applied to the veracity of its statements. Based on the **initial audit's results**, those **organisations** considered low risk may be subject to subsequent limited assurance audits.
- 6.3.5** The audit shall include at least the following elements:
- a) Identification of the activities undertaken by the client **organisation** that are relevant to the certification criteria.
 - b) Identification of the relevant systems of the client **organisation** and its overall organisation with respect to the certification criteria and checks of the effective implementation of relevant control systems.
 - c) Analysis of the risks which could lead to a material misstatement, based on the auditor's professional knowledge and the information submitted by the client **organisation**. That analysis shall take into consideration the overall risk profile of the activities, depending on the level of risk of the client **organisation** and the supply chain, above all at the immediately upstream and downstream stages, for example, for **organisations** that handle material listed in Annex IX of the RED III. The audit intensity or scope, or both, shall be adapted to the level of overall risk identified, also based on plausibility checks of the production capacity of a plant and the declared quantities of produced fuels.
 - d) A verification plan that corresponds to the risk analysis and the scope and complexity of the organisation's activities, and which defines the sampling methods to be used with respect to that organisation's activities.
 - e) Implementation of the verification plan by gathering evidence in accordance with the defined sampling methods, plus all relevant additional evidence, upon which the verifier's conclusion will be based.
 - f) A request to the client **organisation** to provide any missing elements of audit trails, an explanation of variations, or the revision of claims or calculations, before reaching a final verification conclusion.
 - g) Identification of perceived conflict of interest or conflict of interest in decision making in relation to the PEFC RED III certification of the client **organisation**.

- 6.3.6** Additionally, when auditing a **mass balance system**, the **certification body** shall ensure the following:
- a) For the **initial audit** before participation in a PEFC RED III scheme, the auditor shall check the existence and set-up of the **mass balance system**.
 - b) For **surveillance and re-certification audits** thereafter, the auditor shall check at least the following:
 - i. List of all **sites** that are under the scope of certification. Each **site** shall have its own mass balance records.
 - ii. List of all inputs per **site**, including description of materials and details of all suppliers.
 - iii. List of all outputs per **site** and the description of material handled and details of all customers.
 - iv. Conversion factors applied, particularly in the case of **installations** processing **waste** or **residues** to ensure that the process is not modified to produce more waste or residue material.
 - v. Any discrepancies between the bookkeeping system and inputs, outputs, and balances.
 - vi. Allocation of sustainability characteristics.
 - vii. Equivalence of the sustainability data and the physical stock at the end of the mass balance period.

6.3.7 When auditing a client **organisation** that includes organisational units located in distinct physical sites that are an extension without their own purchasing, processing, or sales functions (for instance, a remote storage facility) and are part of one legal entity (individual certificate with multiple addresses), the certification body may apply sampling, provided that the full chain of custody and RED III activities are covered during the audit and sampling is appropriate to gain sufficient confidence in the compliance of the client **organisation** with the RED III requirements.. The sampling shall follow the requirements on chapter 4 of Appendix 3 of PEFC ST 2003.

Note: PEFC does not allow multisite or group producer certification in the context of RED III certification.

6.3.8 The **certification body** shall plan and conduct a **re-certification audit** to evaluate the continued fulfilment of all the certification requirements of PEFC ST 2002 and PEFC ST 5002. The purpose of the **re-certification audit** is to confirm the continued conformity and effectiveness of the implementation of the certification requirements as a whole, and its continued relevance and applicability for the scope of certification.

6.3.9 A **re-certification audit** shall always take place on-site.

6.3.9 During the **re-certification audit**, the **certification body** shall consider the client organisation's performance concerning the implementation of the certification requirements over the period of certification and include the review of previous surveillance audit reports.

6.3.10 If the **certification body** has not completed the **re-certification audit** or the **certification body** is unable to verify corrections and corrective actions for any **major nonconformity** prior to the expiry date of the certification, then re-certification shall not be recommended, and the validity of the certification shall not be extended.

6.4 Certification decision

- 6.4.1** Audit findings shall be classified as **critical nonconformities**, **major nonconformities**, **minor nonconformities**, and observations.
- 6.4.2** **Critical nonconformities** identified during **surveillance** or **re-certification audits**, or through PEFC's internal monitoring or complaints process, shall lead to the immediate withdrawal of the organisation's certificate.
- 6.4.3** In the case of **critical nonconformities** identified during an **initial audit**, the **certification body** shall not issue a certificate to the applicant **organisation**. **Organisations** may re-apply for certification after two years.
- 6.4.4** **Major nonconformities** identified during **surveillance** or **re-certification audits**, or through PEFC's internal monitoring or complaints process, shall lead to the suspension of the client organisation's certificate.
- 6.4.5** In the case of **minor nonconformities**, the **certification body** may define the time period for their resolution, not exceeding 12 months from their notification and the date of next **surveillance** or **re-certification audit**.
- 6.4.6** In order for the PEFC Council or the **PEFC RED III authorised body** to arrange the signature of a PEFC RED III contract with the client **organisation** prior to the issuance of the **PEFC RED III certificate** (as per requirement 4.1.3 of PEFC ST 5002), the **certification body** shall inform the PEFC Council or the **PEFC RED III authorised body**, as corresponds, once the **initial audit** has taken place and any **nonconformities** that may stop the issuance of the certificate has been dealt and that the client **organisation** complies with the requirements of this technical document.

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

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

6.5 Certification documentation

- 6.5.1** Before issuing a **PEFC RED III certificate** to an applicant client **organisation**, the **certification body** shall check that a PEFC RED III contract (as per requirement 4.1.3 of PEFC ST 5002) between the **organisation** and the PEFC Council or the **PEFC RED III authorised body** is in place.
- 6.5.2** The certification document shall include, in addition to the name and address of the client organisation, where applicable, any other organisational units located in distinct physical sites and their addresses, provided that they are extensions without their own purchasing, processing, or sales functions (e.g., a remote storage facility) and they are part of one legal entity.

Note: PEFC does not allow multisite or group producer certification in the context of RED III certification.

- 6.5.3** The scope of the certificate shall also include PEFC ST 5002.
- 6.5.4** The certification shall be granted for a maximum of five years.
- 6.5.5** In addition to the requirements under 7.7.1 of PEFC ST 2003:2020, the certification documentation shall include a summary audit report. Both the certificate and the summary audit report shall be published on the PEFC website.

6.5.6 The summary audit report shall include at least the following content:

- a) type of organisation (according to their role within PEFC RED III certification) and input/output materials (physically) handled by the certified **sites** – classifications must be in conformity with the requirements set out in Annex IX to Directive (EU) 2023/2413 (for traders with/without storage, and type of material traded).
- b) date of audit
- c) GHG data type (default, NUTS2 or **actual values** – including information on the application of GHG emission savings factors)
- d) place of issuance
- e) aggregated list of **nonconformities** identified, together with a respective action plan and timing for their correction
- f) all identified **critical** and **major nonconformities** are listed per each requirement including requirement number and for all requirements
- g) corrective action(s) of each identified **critical** and/or **major nonconformity** against each requirement
- h) summary/aggregation of the corrective action(s) for all identified **critical** and/or **major nonconformities**
- i) timing for all corrective action(s) as agreed between the **certification body** and the client **organisation**, according to the timelines detailed on this standard for each type of nonconformity.
- j) stamp and/or signature of issuing party

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

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

6.5.9 The audit time shall be recorded in the audit report.

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

Requirement of PEFC ST 2003:2020	Interpretation and add-on for RED III compliance
<p>7.7.1 The certification document shall include at least the following information...</p> <p>b) name and address of the client organisation, and where applicable its sites/legal entities, whose chain of custody is subject to certification</p> <p>Note 1: The name and address of the client organisation may be the name and address of a legal entity where no PEFC chain of custody activities are taking place (e.g. a mailbox address). The name and address of the client organisation whose chain of custody is subject to certification shall be included on the certification document as well.</p>	<p>6.5.2 The certification document shall include, in addition to the name and address of the client organisation, where applicable, any other organisational units located in distinct physical sites and their addresses, provided that they are extensions without their own purchasing, processing, or sales functions (for instance, a remote storage facility) and they are part of one legal entity.</p> <p>Note: PEFC does not allow multisite or group producer certification in the context of RED III certification.</p>
<p>7.7.2 The scope of certification shall include the following information:</p> <p>a) reference to PEFC ST 2002, <i>Chain of Custody of Forest and Tree Based Products – Requirements</i>, and where relevant the national identification of this standard as adopted by a PEFC endorsed national forest certification system</p> <p>b) reference to PEFC ST 2001, <i>PEFC Trademarks Rules – Requirements</i>, and where relevant the national identification of this standard as adopted by a PEFC endorsed national forest certification system</p> <p>c) applied chain of custody method</p> <p>d) products covered by the chain of custody, according to the PEFC product categories</p>	<p>6.5.3 The scope of the certificate shall also include PEFC ST 5002.</p>

<p>7.4.12 On request, the certification body shall send a copy of the audit report and other necessary audit records requested by PEFC, in English language, to the PEFC Council and/or a PEFC National Governing Body, in accordance with 8.</p>	<p>6.5.8 The certification body shall send a copy of the audit report, the summary audit report, and all relevant documents and GHG emission calculations, including related background evidence on the application of GHG emission saving credits where applicable, together with the certificate, to the PEFC Council and/or the PEFC RED III authorised body, in English, and any other language, as appropriate. Any other necessary audit records may need to be provided, under request, in English, to the PEFC Council and/or a PEFC RED III authorised body, in accordance with requirement 4.5 of PEFC ST 2003:2020.</p>
	<p>6.5.9 The audit time shall be recorded in the audit report.</p>
<p>Appendix 1 (normative): Minimum content of audit reports</p> <p>Audit reports shall include, as a minimum, the following content:</p> <ol style="list-style-type: none"> 1. Front page 2. Description of client organisation 3. Description of client organisation's PEFC chain of custody, including: <ol style="list-style-type: none"> a) management system b) parts of the organisation and/or sites c) processes/activities including outsourcing d) product groups and their products covered by the PEFC chain of custody, including for each site and/or product group as applicable: <ol style="list-style-type: none"> i. chain of custody method ii. intended application of the PEFC trademarks 4. Scope of the audit <ol style="list-style-type: none"> a) applied certification criteria from ST 2002 and ST 2001, including for each product group and/or site as applicable: <ol style="list-style-type: none"> i. chain of custody method ii. the PEFC trademarks rules iii. PEFC Due Diligence System requirements b) sites visited 	<p>6.5.6 The summary audit report shall include at least the following content:</p> <ol style="list-style-type: none"> a) type of organisation (according to their role within PEFC RED III certification) and input/output materials (physically) handled by the certified sites – classifications must be in conformity with the requirements set out in Annex IX to Directive (EU) 2023/2413 (for traders with/without storage, and type of material traded). b) date of audit c) GHG data type (default, NUTS2 or actual values – including information on the application of GHG emission savings factors) d) place of issuance e) list of nonconformities identified f) all identified critical and major nonconformities are listed per each requirement including requirement number and for all requirements g) corrective action(s) of each identified critical and/or major nonconformity against each requirement h) summary/aggregation of the corrective action(s) for all identified critical and/or major nonconformities i) timing for all corrective action(s) as agreed between certification body and the organisation, but shall not exceed three months

c) for remote audits: <ul style="list-style-type: none"> i. justification for conducting audit remotely ii. applied techniques and their justification d) for multi-site audits: <ul style="list-style-type: none"> i. calculation of the sample size according to clause Appendix 3, 3.2.3 ii. justification of the sampling iii. audited sites 5. Audit findings <ul style="list-style-type: none"> a) presentation of findings demonstrating conformity or nonconformity to all the applicable clauses of the certification requirements b) issued corrective actions and time frames for reporting of corrective actions and close-out c) evaluation of previously issued corrective actions d) recommended certification decision 	j) stamp and/or signature of issuing party <i>See Appendix 1 (normative): Minimum content of audit reports</i>
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6.6 Termination, reduction, suspension, or withdrawal of certification

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

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

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

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

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

6.7 Records

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

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

7.1 General

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

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

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

7.1.2 The **certification body** shall define clear rules, commensurate to the type of **residues** or **waste**. For biofuels and bioliquids, points of origin supplying five or more tonnes per month of **waste** or **residue** listed in part A and B of Annex IX to Directive (EU) 2023/2413 shall be subject to on-site audit.

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

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

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

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

7.1.6 The audit of the collection point shall also evaluate deliveries of sustainable material to downstream recipients by verifying the copies of the sustainability declaration issued by the collecting point to recipients of those deliveries, based on a random and risk-based methodology.

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

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

8.1 General

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

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

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

- 8.1.4** When auditing actual value calculations of GHG emissions on the emissions savings from CO₂ capture and geological storage (e_{ccs}) as per requirement 7.9.2 of PEFC ST 5002, if the **organisation** is directly storing the CO₂, the **certification body** shall verify whether the storage facility is in good condition and without leakages. (RED III - Annex VI, Part B. No14). Where a third party carries out the transport or geological storage, the **certification body** shall receive from the **organisation** proof of storage may be provided through the relevant contracts with and invoices of that third party (Article 20 of the IR).

9. Management system requirements

9.1 General

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

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

Appendix 1 (normative): Minimum content of audit reports

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

1. Minimum content of the audit report

1.1 Front page

1.2 Description of client organisation

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

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

- a) area of certification (for **first gathering points**)
- b) estimated amount of sustainable material that could be harvested annually (for forestry supply chains)
- c) estimated amount of sustainable material that could be collected annually (for waste and residue collection points)
- d) input/output materials (physically) handled by the certified **sites** – classifications must be in conformity with the requirements set out in Annex IX to Directive (EU) 2023/2413
- e) estimated amount of sustainable input material used annually (producers of the final product only)
- f) estimated amount of sustainable final product that could be produced annually (producers of the final product only)

1.4 Scope of the audit

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

1.5 Audit findings including:

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

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