

Green Gold Label Guidance B.0.iii FIT/FIP Audit template

For audits in compliance with
Japanese FIT/FIP Regulations



Guidance B.0.iii

FIT/FIP Audit template

Version 1-0

Valid from 1 January 2026 (Adoption date)

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Document navigation

This document is part of the GGL Module for FIT/FIP. It concerns the Audit template for audits of GGL Participants in GGL supply chains for FIT/FIP by their Certification Bodies.

The Overall documents comprise the GGL Setup and Governance, GGL Standards and GGL Operating documents. Additionally, the GGL scheme offers Instructions and Guidances for specific regulatory frameworks (RED, FIT/FIP, SDE++), which can supersede clauses in the Overall documents. This applies only when explicitly stated in the relevant Instructions and Guidances.

Refer to the **GGL Document Structure** (as part of the GGL Setup and Governance documents) for more detailed information on navigating and interpreting GGL documentation.

GGL Setup and Governance - Articles of association GGL foundation - GGL Document structure - GGL Regulation - GGL Scope definitions - GGL CB agreements - GGL Partner Code of Conduct - GGL Operating Agreement	GGL Standards - GGLS1 – Chain of custody criteria - GGLS2 – Agricultural source criteria - GGLS4 – Transaction and Product Certificate - GGLS5 – Forest management criteria - GGLS6 – Power company criteria	RED – Instructions - Instruction A.0 – RED Module - Instruction A.1 – RED Reporting duties - Instruction A.2 – RED Internal monitoring - Instruction A.3 – RED Auditor requirements - Instruction A.4 – RED GHG emissions - Instruction A.5 – RED Additional Agricultural source and Forest management criteria	RED – Guidances - Guidance A.0.i – RED Raw materials statement template - Guidance A.0.ii – RED Transaction certificate template - Guidance A.0.iii – RED Audit template - Guidance A.4.iv – RED GHG default values - Guidance A.5.v – RED Level A Risk assessments	GHG Guidance Guidance ABC.1 – GHG calculator
		FIT / FIP – Instructions - Instruction B.0 – FIT/FIP Module - Instruction B.1 – FIT/FIP Endorsed schemes - Instruction B.2 – FIT/FIP GHG emissions	FIT / FIP – Guidances - Guidance B.0.i – FIT/FIP Raw materials statement template - Guidance B.0.ii – FIT/FIP Transaction certificate template - Guidance B.0.iii – FIT/FIP Audit template - Guidance B.0.iv – FIT/FIP Supplier verification checklist for residues - Guidance B.2.v – FIT/FIP LCGHG default values	
	GGL Operating documents - GGL Participant fees - GGL Logo and tradename use - GGL List of prohibited materials	SDE++ – Instructions - Instruction C.0 – SDE++ Module - Instruction C.1 – SDE++ Endorsed schemes - Instruction C.2 – SDE++ GHG emissions	SDE++ – Guidances - Guidance C.0.i – SDE++ Raw materials statement template - Guidance C.0.ii – SDE++ Transaction certificate template - Guidance C.0.iii – SDE++ Audit template	

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Changes and transitioning

This is the first version of the Guidance document.

In transitioning to this current version of this document, the following applies to Certification bodies, Participants and Certificates:

Publication date	7 November 2025
Adoption date	1 January 2026
Effective date	2 March 2026
Transition period	31 December 2026

Glossary

Term	Definition
Actual value	Actual value means the greenhouse gas emissions savings for some or all of the steps of a specific biofuel, bioliquid or biomass fuel production process, calculated in accordance with the methodology laid down in the applicable GGL Module.
Adoption date	New (versions of) GGL documents state their Adoption date in the transitioning section. This is the date after which certification against the GGL Scheme and the specific document to which the Adoption date applies, is possible. Certification against previous versions remain valid until the Effective date of such document.
Audit	Formal examination and inspection by a GGL approved Certification Body of an organization's processes and activities to verify compliance. By contrast, an audit is different from an internal audit.
Audit report	The audit report lists all results of the audit process in a written form and shall include a summary report as well as all the observations made by the auditor during the audit process.
Batch	A quantity or consignment of biomass produced at one time covered by one Raw Material Statement.
Biomass producer	The first participant of the GGL supply chain for woody and agricultural biomass (GGL categories 1, 2, 3 and 4) who produces raw material by harvesting or farming activities for which Raw Materials Statements are delivered. Biomass Producers are comparable to First Collectors in the sense these are the first GGL Participants in a GGL supply chain.
Biomass	Biomass means 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.
Certification Body / CB	An independent third party that evaluates and certifies the certification process. Certification Bodies approved by GGL for 1 or more GGL Scopes, are listed on the GGL website.
Conversion factor	The ratio between the mass of the output that is intended for biofuel production and the mass of the raw material entering the process.
Credit system / volume credit system	Volume credit system is a chain of custody approach and mass balance system that allows tracking the net amount of sustainable materials as they move through a system or supply chain and ensures an appropriate allocation of these materials to the finished goods based on auditable bookkeeping. GGL does not allow application of the volume credit system for all types of biomass and for all GGL Scopes. The system deployed by GGL to support mass balance administrations is defined in GGLS1 - Chain of Custody criteria.

Term	Definition
Default value	Greenhouse gas emission value attached to a batch of biomass material, and listed as "default value" in the applicable GGL Module, and that may, in circumstances specified in that GGL Module, be used in place of an actual value.
Effective date	New (versions of) GGL documents state their Effective date. This is the date after which only certification against the GGL Scheme and the specific document to which the Effective date applies, is effective. Certification against previous versions of such document is no longer valid.
Eligible fuel	Any biomass fuel listed in applicable GGL Module that is eligible for GGL certification.
First Collector	The first participant of the GGL supply chain for residues and wastes (GGL category 5) who collects the raw material from suppliers by whom Raw Materials Statements are delivered. First Collectors are comparable to Biomass Producers in the sense these are the first GGL Participants in a GGL supply chain.
FMU / Forest Management Unit	A well defined and demarcated land area, predominantly (i.e., >50%) covered by forests, with planned human intervention in a forest ecosystem to achieve specific goals and objectives.
Foundation / GGL Foundation	Green Gold Label Foundation is the owner of the Green Gold Label (GGL) scheme including all technical documents, promotional documents and logo's, website(s) and other intellectual properties relating to GGL.
GGL Biomass	Biomass that has been certified with a GGL-Certified or GGL-Controlled claim as the case may be.
GGL Categories	Biomass from 1 of the 5 categories that GGL recognizes being: 1) Woody biomass from large FMU's (> 500 hectares) 2) Woody biomass from small FMU's (< 500 hectares) 3) Residues from natural site and landscape management 4) Agricultural biomass 5) Biogenic residues and waste
GGL Module	These are the Instructions and Guidance documents based on which GGL has been approved and recognized as a Certification scheme under different legal and voluntary frameworks (e.g., RED in Europe, FIT/FIP in Japan).
GGL Scope	Means the scope of a Certification Body's license to perform certification services or Participants to trade biomass within GGL, and use the GGL Trademark. A GGL Scope is a combination of (a) regulation(s) under which GGL is recognized per its different modules and (b) types of biomass. Each GGL Participant and each CB is limited to perform activities under the GGL Scheme by the GGL Scope for which it is recognized. GGL Scopes are defined in the GGL Scope definitions document.

Term	Definition
GGL-Certified	Biomass that has been certified against all applicable GGL criteria, or against a certification scheme other than GGL which has been endorsed & approved by the relevant authorities (e.g., EU for REDII, METI for FIT/FIP) to holds the equivalent status. GGL-Certified biomass meets all criteria for sustainability and legality.
GGL-Controlled	Woody biomass that has been certified against some of the applicable GGL criteria, or against a certification scheme other than GGL which has been endorsed & approved by the relevant authorities (e.g., EU for REDII, METI for FIT/FIP) to holds the equivalent status. GGL-Controlled biomass can only be from GGL-categories 1, 2 or 3 for Woody biomass, and only meets specific key criteria for sustainability. The sustainability of GGL-Controlled woody biomass has therefore been certified to a lesser extent than GGL-Certified woody biomass.
GGLedger	IT platform that is made available by GGL, and which is intended to be an up to date and secure register of all Data that is either confidential or public information. The certification bodies are to ensure all data in GGLedger is actual, correct and secure.
GHG (Greenhouse Gas) Emissions	Greenhouse gases constitute a group of gases contributing to global warming and climate change. It includes - according to the Kyoto Protocol - seven gases: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride, nitrogen trifluoride. Converting them to carbon dioxide equivalents (CO ₂ eq) makes it possible to compare them and to determine their individual and total contributions to global warming.
Installation	An installation means a physically operating production (facility) that produces fuel, heat or cooling, or electricity. 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.
Internal energy use	Energy used during the transformation of raw material into biomass, e.g., drying or sieving.
Mass balance	Mass balance is a chain of custody approach that allows tracking the net amount of sustainable materials as they move through a system or supply chain and ensures an appropriate allocation of these materials to the finished goods based on auditable bookkeeping.
Participant / GGL Participant	Economic operator that has been certified under GGL per GGL Regulation Section G or against a certification scheme other than GGL which has been endorsed & approved by the relevant authorities (e.g., EU for REDII, METI for FIT/FIP) to hold the equivalent status, such as forest and agricultural biomass producers, waste and residue producers, first gathering points, collectors, suppliers, traders, processing plants and conversion plants (end-users).
Point of origin	The location where the raw material is originally generated.

Term	Definition
Post-consumer material	Material that is reclaimed from a consumer or commercial product that has been used for its intended purpose by individuals, households or by commercial, industrial and institutional facilities in their role as end-users of the product and is not economically nor practically suitable for any further production processes as input material.
Processing	This relates to activities that change the physical or chemical characteristics of the biomass material. For instance, chipping, drying and pelletisation change the density or heating value of the material, while digestion or pyrolysis change the chemical characteristics.
Producer	Producer of raw material to a First Collector under the supplier verification programme, who may or may not be certified as a GGL Participant.
Prohibited material	Material listed under GGL List of prohibited materials at the GGL Website
Publication date	New (versions of) GGL documents state their Publication date. This is the date at which that version is published. Certification against the new version of such document is not possible until after its Adoption date.
Residue	Residue means 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.
Site	Site means a geographical location, logistical facilities, transmission or distribution infrastructures with precise boundaries within which products can be mixed.
Supplier	Supplier of raw material from a Point of Origin to a First Collector or Biomass Producer. A supplier may not be certified as a GGL Participant.
TC / Transaction certificate	A certified statement of a transaction between GGL Participants that meets requirements of GGLS4 - Transaction and product certificate .
Transition period	New (versions of) GGL documents state their Transition period. This is the period within which (re-)certification decisions taken prior to the Effective date against the previous version of the current document, remain valid. Initial audits, renewal audits and surveillance audits by a Certification Body during the Transition period shall only take place against the current version of the GGL Scheme document to which the Transition period applies.
Waste	Waste is a substance or an object which the holder discards or intends or is required to discard, that is not considered a by-product, and excludes substances that have been intentionally modified or contaminated in order to meet this definition.



A. Introduction

This Guidance details the FIT/FIP audit template based on ***Instruction B.0 – FIT/FIP Module***.

This Guidance complements the requirements outlined in the ***GGL Regulation***. In case of discrepancies between this Guidance and the ***GGL Regulation***, this Guidance prevails.

Below, this Guidance contains the following sections:

- B. Summary audit report – may be published on GGL website
- C.



- E. Participant's Management System
- F. Participant's Authorizations and responsibilities
- G. Mass Balance requirements
- H. Provisions relating to transport
- I. Participant's Control of incoming products
- J. Participant's requirements for Administration and Output
- K. Control of processed products
- L. Participant's Facilities and Equipment
- M. Transaction and Product Certificates, Energy and GHG data
- N. Greenhouse gases (GHG) and Energy balance calculations

Section B of this Guidance (Summary Audit Report) may be published on the GGL website.

B. Summary Audit report

This Summary Audit Report may be published on the GGL website.

B.1 Certification Body (CB)

No.	Item	Answer
B.1.1	Name of the Certification Body (CB)	
B.1.2	Contact address	
B.1.3	Logo	
B.1.4	National accrediting body	
B.1.5	GGL Scope of CB	
B.1.6	Date of accreditation (for GGL)	
B.1.7	GGL registration-number of CB	
B.1.8	Name of Auditor	
B.1.9	Email / telephone of Auditor	
B.1.10	GGL Scope of Audit	
B.1.11	Date of Audit	
B.1.12	Place of Audit	

B.2 Participant

No.	Item	Answer
B.2.1	Name of the Participant (company name)	
B.2.2	Address	
B.2.3	GGL registration-number Participant	
B.2.4	Name of contact-person	
B.2.5	E-mail of contact-person	
B.2.6	Address	
B.2.7	Telephone	
B.2.8	Scope of certification	
B.2.9	Longitude and Latitude coordinates (for single entities)	
B.2.10	Area of certification	
B.2.11	Estimated maximum amount of Raw material that could be produced or collected annually (for Biomass Producers or First Collectors)	
B.2.12	List of sites within the scope of certification	
B.2.13	Types of input/output materials (physically) handled at the sites within the GGL Scope	
B.2.14	Estimated amount of sustainable input material used annually (for Biomass Producers or First Collectors)	
B.2.15	Estimated maximum amount of sustainable final product that could be produced annually (for Biomass Producers or First Collectors)	

B.3 Additional short description of Participant (e.g., type of operation, other relevant information)

B.4 Audit process

No.	Item	Answer
B.4.1	Audit itinerary and duration (Note: split by duration spent on-site and remotely – where relevant)	
B.4.2	Scheme standards audited (including version number)	
B.4.3	Sites audited	
B.4.4	Audit method (risk assessment and sampling basis in case, stakeholder consultation)	
B.4.5	Certification of other schemes or standards	
B.4.6	GHG data type (default or actual values – including information on the application of GHG emission saving factors)	

B.5 Additional description of Performed Audit (other relevant information)

B.6 Non-conformities and observations

No	Requirement	Non-conformity or observation	Category of Non-conformity Critical / Major / Minor / NA	(agreed) Action	Follow-up	Solved y/n
B.6.1						
B.6.2						
B.6.3						
B.6.4						
B.6.5						
B.6.6						
B.6.7						
B.6.8						
B.6.9						
B.6.10						
B.6.11						
B.6.12						
B.6.13						

C. Participant's Management System

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
C.1	A quality management system shall be available and documented and ensure that the quantity of biomass material included in the GGL product groups is measured and recorded						
C.2	The quality management system shall contain documented procedures and methods covering all relevant aspects of the GGL standards within the scope of the participants GGL certificate						
C.3	In order to enable adequate tracking and tracing of the inputs and outputs, the participant shall describe the main processing steps in appropriate detail considering the processes, the information flow and the physical biomass movement within the organisation. Procedures and instructions shall be available for the monitoring of critical control points						
C.4	All process documentation and procedures shall be kept up-to-date						
C.5	The participant shall demonstrate its commitment to occupational health and safety						
C.6	Health and safety procedures shall be documented, maintained and implemented.						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	Personnel shall be trained and appropriate safety measures shall be taken.						
C.7	An internal audit shall be carried out at least annually, covering all applicable requirements of this standard and be carried out by personnel who are independent from those directly responsible for the activity on which the audit is to be carried out. The audit may be performed by subcontractors						
C.8	The results of the internal audit shall be recorded and brought to the attention of personnel who are responsible for the area in which the audit is carried out. With regard to any shortcomings observed during the audit, corrective measures must be taken promptly. The implementation and effectiveness of the measures taken shall be verified and recorded						
C.9	Documented quality management system procedures shall include: a) storage, transportation and handling of raw materials and final (biomass) products; b) receipt of incoming raw materials including biomass; c) definition of GGL product groups d) registration of						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	quality and quantity of GGL-Certified and GGL-Controlled biomass, Raw materials and recognition under an Endorsed scheme or not; e) utilising biomass or fuels for production of energy/heat; f) safety procedures; g) mass balance and traceability; h) records and registrations; i) purchase of biomass/materials; j) registration and documentation of evidence and figures used in the GHG calculations and data gathering; k) Rightful GGL claims; l) Outsourcing/sub-contracting; planning and carrying out internal audits						
C.10	If applicable, agreements with service providers relating to compliance with the GGL criteria must be in place.						
C.11	A procedure to establish, document and implement corrective and preventive measures shall be maintained in order to avoid reoccurrence of identified non-conformities and short comings. Changes that arise from the corrective and preventive measures must be implemented and recorded						
C.12	Any changes in the applicable GGL						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	Principles and Criteria shall be included in the participants (quality) management system						
C.13	In case any incorrect claims, labels, logos or statements have been issued by the participant, a proper procedure shall be followed to inform stakeholders, identify root causes and resolve the issues.						
C.14	Participants shall meet all applicable legal requirements including those of the EUTR, EUDR and the Lacey Act						
C.15	Participants shall provide access to relevant information to buyers if they are required to meet legal requirements						
C.16	All relevant documentation is archived for at least 5 years and accessible						

D. Participant's Authorizations and responsibilities

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
D.1	The responsibilities, authorisations and qualifications of all personnel who manage and carry out work related to the GGL standard requirements shall be recorded in writing. The participant shall record the responsibility structure in an organisation chart. This also applies to temporary personnel.						
D.2	The participant shall establish, implement and maintain procedures and/or work instructions covering all applicable requirements of this standard, according to its scale and complexity.						
D.3	Appropriate records shall be maintained of the experience, expertise and (required) training of the employees concerned.						
D.4	A document-management procedure must be in place to identify the applicable revision status of documents to prevent the use of invalid and/or obsolete documents. A reference list or similar document may be used. A system must be available for updating and managing documents.						
D.5	Management shall appoint a (management) representative who, irrespective of other responsibilities, shall have a clearly defined authority: to ensure that the quality management						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	system, complying to the requirements of this standard is implemented and maintained, and; to report to management on the results of the quality management system, in order to result in improvements of this system						
D.6	Top level management shall define and document its commitment to complying with the GGL requirements. This will include (reference to) the following: Ensure that all relevant staff demonstrates awareness of the participants procedures and competence in implementing the GGL requirements; Management review; Availability of necessary resources; Internal audits						
D.7	A publicly available statement on its commitment shall be available						

E. Mass Balance requirements

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
E.1	No biomass certified under the GGL Module for FIT/FIP is part of a volume credit system. All data are available and accessible that relate to: a) Start and end date of the period within which the amount of biomass was determined b) Amount of material at the beginning and at the end period c) Amount and description of incoming and outgoing material during the period d) Conversion factor (if applicable)						
E.2	All (relevant) documentation is archived for at least five years and accessible during that period.						
E.3	GGL-Certified materials may only be mixed with non-certified and GGL-Controlled materials if these materials comply with criteria of section C of this document, Principle 7, Principle 8, Principle 9, Criteria 2.1 and Criteria 2.3 of GGLS5 Forest management criteria and Instruction B.0 – FIT/FIP Module . The material must also meet at least all legal requirements.						
E.4	The corresponding characteristics, claims and quantities of the material shall be the same after application of the conversion factor. It shall be ensured that mixed						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	outputs can be traced to individual inputs.						
E.5	It shall be ensured that within the specified period the quantities of the material having the same characteristics of inputs, after application of the conversion factor, are corresponding with the output products.						

F. Provisions relating to transport

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
F.1	Material entering the GGL system (i.e. raw, half-finished and finished materials and products) may only be transported in a manner that prevents substitution or mixing of the contents. If applicable, documents shall be available in the producer's administration, claiming the product is covered under GGL Endorsed certification systems						
F.2	Material transported between GGL Participants (i.e. products with a GGL claim) shall be: a) transported in a manner that prevents substitution of contents with different characteristics (e.g. different biomass types b) accompanied with all relevant documents for the (GGL) chain of custody (e.g. transport documents of the actual shipment, Raw Material Statement, Transaction Certificate), proof of cleanliness for the means of transport and documents and information ensuring legal compliance in both the country of origin and its destination (e.g. EUTR, EUDR, Lacey						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	Act)						
F.3	Transport documents must be available for every transport that takes place in the chain from the supplier of the raw material until the final user. The transport documents shall state: a) The name and address of the participant and the sender or receiver b) The name and quantity/volume of the shipped product c) The date of the shipment						
F.4	Proof of cleanliness shall be laid down, for example with a certificate of cleanliness, for every cargo hold that is designated to contain GGL certificated material, such as (but not restricted to): - trucks - rail wagons - inland waterway barges - sea going vessels - containers - land based storage facilities When dedicated transport is used, a written declaration from the transport company is sufficient. The declaration shall state that the trucks and vessels are used for the transport of material from organic origin only. The trucks must be checked randomly. Reports of the checks have to be available upon request						
F.5	If applicable, proof of legal compliance (e.g. Lacey Act, EUTR, EUDR) shall be maintained for each transported GGL-						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	Certified and GGL-Controlled material						
F.6	A Transaction Certificate is issued by an approved Certification Body for every transaction between GGLS1 Chain of custody criteria , GGLS6 Power company criteria and Instruction B.0 – FIT/FIP Module certified Participants on GGL claimed material						

G. Participant's Control of incoming products

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
G.1	Upon receipt of raw materials the Participant shall check: a) the accompanying documents (e.g. invoices and delivery documents) b) If applicable the formal GGL claims c) whether the particulars referred to in Principle 5 for GGLS1 Chain of Custody criteria have been provided d) whether the material contains any contamination or originates from Points of origin listed in GGL List of prohibited materials e) general condition of the product f) quantity of the material d) If this inspection raises doubts whether the product involved complies with the above then it must be segregated and not further processed. The product may not be sold or processed as GGL certified until conformity has been proven. Records of the above shall be maintained						
G.2	If materials are covered by a GGL Endorsed scheme or supplied by a supplier that has been verified under Instruction B.0 - FIT/FIP Module the following information shall be						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	checked and recorded in a Raw material statement: a) The name and address of the Participant or supplier b) The certificate number and GGL Endorsed scheme name (if applicable) c) Validity of suppliers' verification by their First Collectors d) When applicable, any checks of online databases regarding the suppliers' certificate under an Endorsed scheme						
G.3	All incoming materials covered by the participants GGL system shall comply with, and registered as, the following two formal GGL claims: - GGL-Certified - GGL-Controlled						
G.4	For GGL-Certified biomass the raw materials inputs shall be accompanied by valid Raw Material statements or Endorsed scheme certificates as per applicable GGL Standards and GGL Modules. This documentation shall be valid and available.						
G.5	GGL-Controlled biomass is woody biomass for which the raw material inputs shall be accompanied by valid Raw Material statements or Endorsed scheme certificates as per applicable GGL Standards and GGL Modules. This documentation shall be valid and available.						
G.6	GGL Biomass in GGL Categories 1, 2 or 3						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	shall not contain any post-consumer material						
G.7	The Participant shall identify GGL claimed certified material as GGL-Certified						
G.8	The Participant shall identify GGL claimed controlled woody material as GGL-Controlled						
G.9	The Participant shall monitor and register the volumes of GGL material supplied (incoming). In case the amount of material supplied deviates from the amount stated in the statement and invoices, the Participant shall verify this deviation with the supplier and record it.						
G.10	All material delivered to a Participant that is not covered by a GGL-Certified or GGL-Controlled claim (as stipulated under Criteria G.3) shall be provided with a Raw Material Statement qualifying the material under 1 of the categories specified in Instruction B.0 – FIT/FIP Module under B or C						
G.11	Verification against GGLS5 Forest management criteria , GGLS2 Agricultural source criteria and Instruction B.0 – FIT/FIP Module by the participant shall take place prior to selling the material as GGL-Certified or GGL-Controlled and: a) Shall be carried out at FMU/supply unit level for each FMU/supply unit included in the						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	scope. b) Shall be reported and documented adequately in order to allow its results to be reproduced by third parties. c) Shall be clearly defined for scope as relevant to the applicable deliveries and origin (e.g. which FMU, supply area, suppliers, etc.) d) Shall make its results and evidence available to the Certification Body upon request. e) Shall be carried out by qualified and experienced personnel, relevant to the scope of the verification. f) Shall consult relevant stakeholders and experts at least 6 weeks prior to the verification taking place. g) Must be carried out covering the full supply chain including the forest management unit and/or agricultural supply unit of origin. h) Shall record and document identified non-conformities, risk mitigation and corrective actions resulting from the verifications						
G.12	The Raw Material Statement makes it possible to verify compliance against the relevant requirements from the GGLS5 Forest management criteria, GGLS2 Agricultural source criteria and Instruction B.0 – FIT/FIP						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	Module by both the receiving Participant and the Certification Body						
G.13	Verification against the GGLS5 Forest management criteria , GGLS2 Agricultural source criteria and Instruction B.0 – FIT/FIP Module standard shall be repeated every 12 months upon continued or repeated deliveries from the same forest management unit or agricultural supply unit						
G.14	Any non-conformities or well-funded complaints / allegations regarding the FMU or any part of the supply chain shall be investigated within 2 months of identifying the non-conformity or receiving the complaint/allegation. The Certification Body shall be informed within this deadline.						

H. Participant's requirements for Administration and Output

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
H.1	The Participant shall ensure that: a) (Raw) material source, origin, nature and quantities supplied to the Participant and delivered product that has left the unit/facility are traceable. b) All raw material received by the Participant is checked for additives and substances for manufacturing and the composition of the material is checked. c) The status of GGL-Certified and GGL-Controlled material/product of incoming and outgoing is checked.						
H.2	The Participant shall keep records of the nature, quantities, origins and/or destinations (including name, address and certificate numbers of the buyers concerned and the dates of delivery) of all products received, delivered and sold						
H.3	The Participant shall keep records of the GGL related information on shipments. This includes the Transaction Certificate and, in case of Biomass Producers or First Collectors, also the Raw Material Statements (if applicable)						
H.4	There are two formal GGL claims: GGL-Certified and GGL-						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	Controlled. These GGL claims shall be used correctly when communicating the claim to third-parties.						
H.5	The Participants' invoices shall contain: a) The formal GGL claim(s) per identified product/material b) Reference to a GGL Transfer Certificate c) Name and contact details of the Participant d) Information necessary to identify the buyer including name and address e) Document date f) Quantities						
H.6	All inputs and outputs shall be categorised according their material Points of Origin / GHG / composition based on the following material categories: - Category 1 or 2: Wood (originating from large or small FMU's) - Category 3: Residual products from natural site and landscape management - Category 4: Agricultural biomass - Category 5: Biogenic/recycled waste/residues						
H.7	Results of checks, measurements, sampling and inspections shall be recorded and filed. The records must show clearly who has performed the inspections and tests and their accreditation. Analyses must be performed by an accredited laboratory						
H.8	Records and documents						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	relating to all aspects of the GGL system (including all GGL Standards and GGL FIT/FIP Module) must be maintained for at least 5 years, including but not limited to: - Sales - Purchase - Production - Deliveries (incoming and outgoing) - Transaction Certificates - GHG data - Annual summaries - Complaints and non-conforming products - Suppliers - Outsourcing/sub-contracting Verification evidences against GGLS5 Forest management criteria, GGLS2 Agricultural source criteria and / or Instruction B.0 – FIT/FIP Module						

I. Control of processed products

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
I.1	All raw materials and all products, before, during and after the processing must be traced and identified. Where risks of pollution with foreign material (or non-GGL Certified/Controlled) or mixing with products polluted with foreign materials are identified, these risks must be specified, documented and mitigated						
I.2	No additives may be used that are prohibited in GGL List of prohibited materials . Additives of vegetable origin used as binding compounds or for other purposes are permitted. Reports of the chemical properties of the additives shall be available upon request						
I.3	When (semi-finished) products or raw materials are processed, handled or stored that contain prohibited contents: a) These non-complying materials must be stored separately (prior to and after processing) b) A batch of non-complying materials must be processed at once and without interruptions and be separated physically, or separated in time, from equivalent treatments relating to non-certified (polluted) and non-eligible products c) Measures must be taken to ensure identification of the						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	batch and to avoid contamination with products, which have not been obtained in accordance with the GGL standards d) Processing and storage must be organized and executed in such way that pollution with non-vegetable materials or prohibited materials is prevented						
I.4	Transport used for GGL material shall be clean to avoid mixture or contamination with products that have not been obtained in accordance with the GGL standards						
I.5	Specifications of raw materials, (semi-finished) products shall be recorded and made available to relevant personnel.						
I.6	Any external storage shall be considered a part of the facility, and procedures and requirements applicable to the facility shall also apply to the storage. In case a participant makes use of an external storage facility, the participant shall demonstrably ensure that the external storage facility complies in full with all applicable requirements, including those in Principles 7.03, 7.04 and 9 of GGLS1 – Chain of custody criteria . The participant shall in such cases include the requirements in an agreement with the manager of the facility or its legal representative, for example in a contract						
I.7	Any outsourced						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	activities shall be covered by an outsourcing agreement to ensure that the sub-contractor is aware of all responsibilities and procedures regarding GGL certified materials and must cover: a) mutual responsibilities b) segregation requirements for GGL-Certified (including GGL - Controlled) materials c) verification and checks of incoming materials covered by the agreement d) the right for the Certification Body to conduct audits if deemed necessary e) any procedures and training required to carry out the outsourced activities as defined in GGL Standards and the GGL FIT/FIP Module						

J. Participant's Facilities and Equipment

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
J.1	The facility and its equipment must be designed and operated in such a way to ensure full compliance with the applicable legislation regarding environmental principles, practices and safety						
J.2	Measures must be taken in the processing facilities and its equipment to avoid injuries to personnel (including contractors). Dust and hazardous fumes must be extracted from the working space and filtered before release						
J.3	Safety shall be a demonstrable concern of the Participant and regular evaluation shall be performed. A safety plan shall be documented, monitored and implemented. The plan shall include safety issues and feasible deadlines for implementation						
J.4	Personal protection equipment shall be made available for all personnel by the participant and a registration of issued safety equipment shall be kept up to date						

K. Transaction and Product Certificates, Energy and GHG data

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
K.1	All material received with a GGL claim (GGL-Certified or GGL-Controlled) must be accompanied by a valid GGL Transaction Certificate						
K.2	For all material covered by a GGL Transaction Certificate, the Trader or Enduser of GGL-Certified and GGL-Controlled material shall register at least: a) the name, address, location and legal representative of the Trader or Biomass producer or First Collector delivering the shipment b) the name, address, location and legal status of the Biomass producer or First Collector c) any information required under Principle 2.13 of GGLS1 – Chain of custody criteria d) the certificate number of the Trader delivering the material (when applicable) e) the Transaction Certificate number of the batch per GGLS4 – Transaction and product certificate statement and Guidance B.0.ii – FIT/FIP Transaction statement template f) the gross mass or MJ as stated on the Transaction Certificate g) the net mass as stated on the Transaction Certificate (when applicable) h) total emissions from the cultivation,						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	production and transport of the fuel (E) as stated on the Transaction Certificate, i) the transport documents of the shipment the Load Compartment Inspection (LCI) belonging to the shipment						
K.3	For conversion of GGL-Certified and/or GGL-Controlled biomass into heat and / or power, at least the following information shall be registered: a) the name, address, location and legal representative of the Biomass Producer or Trader who has supplied the biomass; b) the Product Certificate number(s) under which the batch(es) is (are) converted c) the gross mass in MT or MJ as stated on the Transaction Certificate(s) d) the net mass as stated on the Transaction Certificate(s) (when applicable) e) total emissions from cultivation, production, transport and use of the fuel (E) as stated on the Transaction Certificate(s) the Transaction Certificate numbers of the batches that are part of the outgoing batch						
K.4	A batch of biomass for conversion into heat and / or power may contain GGL-Certified and GGL-Controlled biomass from						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	different batches covered by a single GGL Transaction Certificate(s) but may not contain any material that is not covered by a GGL Transaction Certificate						
K.5	The accumulated total amount of outgoing material for conversion into heat and / or power originating from a batch as covered by an incoming Transaction Certificate may not exceed the net amount of material as registered on that Transaction or Product Certificate. Similarly, the accumulated calculated total emissions from the use of the fuel (E) in outgoing material originating from a batch as covered by an incoming Transaction Certificate may not be less than the total emissions from the use of the fuel (E) as registered on that Transaction or Product Certificate						
K.6	The value for E to be claimed on an outgoing Transaction or Product Certificate shall be calculated as follows, according to Instruction B.2 – FIT/FIP GHG Emissions and GGL Instruction B.0 – FIT/FIP Module						
K.7	The Enduser (power company) shall collect all necessary information to calculate the accumulated total GHG emissions (E) of the product starting with the growing of the crop and relevant forest management activities up until and including the energy used in the producing and storage of the product						
K.8	Every following link in the						

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	chain is obliged to calculate the accumulated total greenhouse gas emission (E) at the point of delivery, by taking the accumulated total greenhouse gas emissions (E) of the received product and as stated on the Transaction Certificate, increased with the greenhouse gas emissions (E) since receipt (e.g. energy from storage, transport).						
K.9	Each batch of GGL-Certified or GGL-Controlled material shall be provided with all relevant GHG and energy data required to carry out the GHG calculations and shall be based on a reference period of 12 months prior to production of that specific batch						
K.10	Each batch of GGL-Certified or GGL-Controlled material shall be provided with all relevant feedstock and raw material information in order to facilitate traceability and assessment of requirements further up the supply chain						

L. Greenhouse gases (GHG) and Energy balance calculations

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
L.1	A greenhouse gas and energy balance calculation must include CO ₂ , CH ₄ and N ₂ O emissions and must be carried out and maintained according to Instruction B.2 – FIT/FIP GHG Emissions, Guidance B.2.i – FIT/FIP LCGHG default values and Instruction B.0 – FIT/FIP Module						
L.2	All individual supplies of biomass shall result in emissions below or equal to the threshold values as specified in GGL Instruction A.2 – FIT/FIP GHG Emissions and Guidance B.2.i – FIT/FIP LCGHG default values . Note that the thresholds depend on the size and age of the installation.						
L.3	The total GHG emissions in gram CO ₂ eq of sustainable biomass processed into renewable electricity and/or heat shall be calculated by the power plant based on actual or default values in Instruction B.2 – FIT/FIP GHG Emissions, Guidance B.2.i – FIT/FIP LCGHG default values and Instruction B.0 – FIT/FIP Module						
L.4	Evidence must be available to prove that the figures used in the calculation are accurate and up to date						
L.5	Every part of the supply chain must be included if relevant to the specific batches						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	that are sourced and/or sold as GGL-Certified and GGL-Controlled						