



Green Gold Label

Guidance B.0.iv

FIT/FIP Supplier verification checklist for Residues

For First Collectors to verify their suppliers of Eligible fuels in GGL Category 5 biomass for compliance with Instruction B.0 - FIT/FIP Module Principles 3 through 10.



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FIT/FIP Supplier verification checklist for Residues

Version 1-1

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 template for Supplier verification checklist for all Eligible fuels (GGL Category 5 Biogenic residues and wastes) entering GGL supply chains for FIT/FIP.

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 GGL Operating documents - GGL Participant fees - GGL Logo and tradename use - GGL List of prohibited materials	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 FIT / FIP – Instructions - Instruction B.0 – FIT/FIP Module - Instruction B.1 – FIT/FIP Endorsed schemes - Instruction B.2 – FIT/FIP GHG emissions SDE++ – Instructions - Instruction C.0 – SDE++ Module - Instruction C.1 – SDE++ Endorsed schemes - Instruction C.2 – SDE++ GHG emissions	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 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 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	GHG Guidance Guidance ABC.1 – GHG calculator
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Changes and transitioning

This section lists the major changes in this version 1-1 from **GGL-1d. Annex -Audit template for Residues in GGL Instruction 1d under B1 – v1-0 (March 2024)**.

No	Change type	Section reference	Details of change
1	Content	All	Clarified difference between certification and supplier verification
2	Content	All	Removed requirements not related to supplier verification programme in Principles 1 through 10 from Instruction B.0 - FIT/FIP Module
3	Text feature	Document navigation	Included document navigation
4	Text feature	Changes and transitions	Included changelog and transitioning procedure between previous and current version
5	Text feature	Glossary	Included glossary
6	Formatting	All	Changed and edited formatting, text and wording for clarity and readability
7	Formatting	All	Converted layout to new templates for GGL

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

Publication date	07 November 2025
Adoption date	01 January 2026
Effective date	02 March 2026
Transition period	31 December 2026

Glossary



Term	Definition
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.
Biomass fuels	Biomass fuels means gaseous, liquid and solid fuels produced from biomass.
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.
Conflict of interest	It is a potential or perceived situation where a person's personal, professional or financial interests may influence their judgment, decisions, or actions in a way that could compromise their objectivity, fairness, or integrity in the context of that person's responsibilities towards the Foundation.
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.
Co-product	A useful product produced together with the main product, not a waste or residue. As such, the co-product shares in the greenhouse gas emission burden.
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
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
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.
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.
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.

Term	Definition
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.
Group Auditing	Auditing of a group of participants, as if they are one organisation. GGL allows this only for groups of Points of Origin, with strict requirements as set out in the applicable Instructions.
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.
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.
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.
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.



Term	Definition
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.

A. Introduction

A.1

Verification by First Collectors of suppliers of raw material in GGL category 5 takes place against Principles 3 through 10 from GGL Instruction B.0 - FIT/FIP Module. This template supports that verification; all white cells are to be completed for the verification to cover the applicable requirements.

A.2

The GGL supplier verification programme provides stronger assurance than a self-declaration, but is not intended to replace GGL certification.

A.3

A First Collector of Eligible fuels under FIT/FIP in GGL Category 5 will be audited for the compliance of the supplier verification programme he has in place for his suppliers or producers.

Note - a non-conformity found to this supplier verification programme is for the account of the First Collector

B. Checklist for Principles 1-10

First Collector or Biomass Producer information

1.0	First Collector or Biomass Producer			
1.1	Verifier on behalf of the First Collector or Biomass Producer			
1.2	Date of the verification			
1.3	Location of the verification			
1.4	Duration of the verification activities			

Supplier information

2.0	Supplier to the First Collector			
2.1	Contact person of the supplier			
2.2	Address of the supplier			

Principle 1 General requirements

Requirements		Findings	Evidence	Compliance
1.1	The First Collector shall have a plan, including clear targets and evaluation of Best Available Technology (BAT) in order to reduce GHG emissions and this plan shall be implemented. Emissions gathering and calculation shall be based on GGLS1 – Chain of Custody criteria and GGL B.2 FIT/FIP GHG Emission requirements.			
1.2	The First Collector shall have a plan aimed at achieving and increasing sourcing of certified Eligible fuels on an annual basis. The plan shall be updated annually and at minimum include a 5 years targeted forecast including an annual increase of certified inputs under an Endorsed scheme per GGL Instruction B.1 FIT/FIP Endorsed scheme.			
1.3	All plans shall be approved at the highest management level of the collector.			

Principle 2 Supplier verification programme

Requirements		Findings	Evidence	Compliance
2.1	The Raw Material Statement for Eligible fuels shall be used to verify compliance against the relevant requirements from this instruction document by both the participant and the Certification Body. Any legal owners (including sub-suppliers) of the material shall sign the Raw Material Statement (or separate statements) in order to identify the full supply chain and to prove/ensure that materials covered by the Raw Material Statement meet the GGL criteria. All relevant evidences shall be requested from producers or suppliers if there is any doubt whether the material meets the applicable GGL criteria.			

2.2	Verification against the requirements from this instruction document by the Participant shall take place prior to selling the material as GGL-Certified and must meet <u>all of the</u> following requirements. Verification:		
a)	Shall cover all Principles (3 – 10) of and criteria with a verification report per producer or supplier.		
b)	Shall be carried out at producer-/supplier level for each producer and supplier included in the scope of the supply chain.		
c)	Shall be reported and documented adequately with findings and evidence per criteria in order to allow its results to be reproduced by third parties		
d)	Shall include a clear definition of the size and volume for each origination and delivery in the supply chain (e.g. which CPO mill, origin of PKS at plantation level, other suppliers, etc.)		
e)	Shall have its results and evidences available to the Certification Body upon request.		
f)	Shall be carried out by qualified and experienced personnel, relevant to the scope of the verification. This also applies if any part of the verification against the GGL standards is outsourced to a third party. Evidence of relevant qualifications and experience by either the participants personnel or a subcontractor shall be documented and be available upon request.		
g)	Shall include consultation of relevant stakeholders and experts at least 6 weeks prior to the verification taking place.		
h)	Shall include development of locally adapted verifiers for each criteria assessed. Specific evidence based on country, region or other locally specific conditions shall be included.		
i)	Shall take special care to verify the mass balance and material accounting records of producers and suppliers, in order to assess that input and output volumes are corresponding and originate from the recorded plantations. This shall be clearly included in the report.		
j)	Shall be carried out covering the full supply chain starting with the Point of Origin and any suppliers or producers between that point and the First Collector.		
k)	Shall clearly record and document identified non-conformities, risk mitigation and corrective actions resulting from the verification.		
2.3	Verification against the requirements from this instruction document shall be repeated every 12 months upon continued or repeated deliveries from the same Point of Origin or producer.		
2.4	Any non-conformity or well-funded complaint/allegation regarding the producer 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.		

2.5	Suppliers and mills that supply Eligible fuels from Endorsed schemes listed in Instruction B.1 FIT/FIP Endorsed schemes (with corresponding evidences) are excluded from the supplier verification programme.			
2.6	Suppliers and mills that have (or will be) visited and audited by a Certification Body during a 12 month period are excluded from the supplier verification programme.			

Principle 3 All raw material origination from the producer or supplier shall be traceable

Requirement	Findings	Evidence	Compliance
3.1 The producer shall record all incoming and outgoing volumes relevant to Eligible fuels based on the material categories and quantities.			
3.2 All inputs and outputs shall correspond, taking <u>all of the following</u> relevant conversion factors into account:			
a) Maximum production capacity p.a.			
b) Production volumes in primary products and Eligible fuels p.a.			
c) Conversion factors			
d) Weight			
e) Internal energy use, and			
f) Electricity or other fuel use			
3.3 All necessary documentation shall be available including: purchase records, production records (daily and monthly records), sales and delivery documents and waybills tickets. The maximum deviation in volumes and / or weight in tonnes during transportation shall be between 0,3% and 1%.			

Principle 4 The producer or supplier does not deliberately produce any waste or residues or expand the operation in order to produce more waste or residues.

Requirement	Findings	Evidence	Compliance
4.1 Producers with large capacity (≥ 25 MT primary product per hour) shall provide on request, an official Environmental Monitoring document.			
4.2 Producers with smaller capacity (< 25 MT primary product per hour) shall periodically analyse and monitor the raw material at least for the basic list of toxic compounds in ISO-17025 laboratories.			

Principle 5 A management system is in place for all operations at the processing site

Requirements	Findings	Evidence	Compliance
5.1 The management of the producer, operating or processing unit or supplier shall define and document its commitment to the requirements laid out in this standard and overall ethical business conduct. A publicly available statement on its commitment shall be available.			
5.2 The management system covers or references all commitments and procedures regarding compliance to this standard.			
5.3 The management system contains the operator's commitment and policy to respecting human rights and preventing any form of discrimination.			
5.4 The management system contains an overview of the relevant stakeholders of the operation, including, where applicable, the contact information of a representative.			
5.5 The management system contains a section outlining the environmental ambitions and measures of the operator, including but not limited to the reduction of GHG emissions, the improvement of operating efficiency and the protection of resources, such as air and water.			

Principle 6 Relevant international, national, regional and local laws and regulations are

Requirements	Findings	Evidence	Compliance
6.1 The operator of the processing unit holds the legal right to use the land on which it is set up.			
6.2 The operator of the processing unit shall meet all the applicable legal requirements in order to source, produce and sell the product included in the scope of the verification. These include but are not limited to:			
a) corporate registration filings;			
b) environmental permits, also relating to GHG emissions;			
c) operating licenses;			
d) permits for waste disposal per type of waste, and;			
e) labor permits including health and safety requirements.			
6.3 The operator complies with all obligations to pay taxes and royalties.			
6.4 All applicable anti-corruption legislation is followed. If no anti-corruption legislation exists, the operator shall take alternative anti-corruption measures proportionate to the scale and intensity of the management activities and the risk of corruption.			
6.5 The operator has established a policy on ethical business conduct as well as a monitoring system to ensure legal and ethical business conduct.			

Principle 7 Labour rights of workers and staff are safeguarded

Requirements	Findings	Evidence	Compliance
7.1 A procedure for HR processes, such as recruitment, trainings, retirement and contract termination is in place.			
7.2 Wages shall meet or exceed minimum industry or national standards or other recognized wage agreements, such as agreed by the local community.			
7.3 It shall be ensured that the principles and rights at work as defined in the ILO "Declaration on Fundamental Principles and Rights at Work" (1998) are maintained and complied with. This includes:			
a) Freedom of association and the right to collective bargaining are respected for all workers of the operation;			
b) All forms of forced or compulsory labour are eliminated;			
c) All forms of child labour are eliminated; and			
d) All forms of discrimination in respect of employment and occupation are eliminated.			

Principle 8 Health and Safety of workers and staff are protected

Requirements	Findings	Evidence	Compliance
8.1 The health and safety of all staff and workers shall be protected through risk identification, safety programs to mitigate risks, training and the provision of personal protection equipment.			
8.2 The recommendations in the "Safety and Health in Agriculture Convention" (2001) and the "Working Environment (Air Pollution, Noise and Vibration) Convention" (1977) of the ILO shall be followed.			

Principle 9 - Transparency and a grievance mechanism are established

Requirements	Findings	Evidence	Compliance
9.1 The management commitment and all relevant documentation and procedures as required by this standard are made available to stakeholders upon request in an appropriate format and language and workers and staff are informed about labour rights and health and safety requirements.			
9.2 A grievance mechanism for stakeholders to file complaints or requests is in place and complaints are documented and followed up.			

Principle 10 - Relevant documents and yearly summaries are stored for at least 5 years

Requirements	Findings	Evidence	Compliance
10.1 The operator shall keep records of the nature, quantities, dates and destinations of material sold as waste or residues, such as invoices for a minimum of 3 years.			
10.2 Yearly summaries are created and targets for the upcoming year set and signed off by management, covering <u>at least but not exclusively all of the following</u> :			
a) The total output of residues;			
b) The changes in the number of workers and staff;			
c) The number and kind of work-related accidents relating to the risks identified under 8.1 above, to determine the effectiveness of the measures taken and the provided personal protective equipment;			
d) The amount and kind of complaints filed and their resolution;			
e) A review of the environmental ambitions for each of the specified ambitions listed under 5.5 above and performance as well as related incidents, and;			
f) A review of the efficiency of the policy for ethical business conduct for each of the elements mentioned under 6.5 above.			