

# **Green Gold Label Regulation**

The international scheme for  
sustainable biomass



## **Regulation**

Version 8-1

Valid from 2 March 2026 (Adoption date)

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## Document navigation

This document is part of the Setup and Governance from the Overall documents. It concerns the Regulation of the GGL Scheme and applies to all GGL Modules.

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.

<b>GGL Setup and Governance</b> <ul style="list-style-type: none"> <li>Articles of association GGL foundation</li> <li>GGL Document structure</li> <li><b>GGL Regulation</b></li> <li>GGL Scope definitions</li> <li>GGL CB agreements</li> <li>GGL Partner Code of Conduct</li> <li>GGL Operating Agreement</li> </ul>	<b>GGL Standards</b> <ul style="list-style-type: none"> <li>GGLS1 – Chain of custody criteria</li> <li>GGLS2 – Agricultural source criteria</li> <li>GGLS4 – Transaction and Product Certificate</li> <li>GGLS5 – Forest management criteria</li> <li>GGLS6 – Power company criteria</li> </ul>	<b>RED – Instructions</b> <ul style="list-style-type: none"> <li>Instruction A.0 – RED Module</li> <li>Instruction A.1 – RED Reporting duties</li> <li>Instruction A.2 – RED Internal monitoring</li> <li>Instruction A.3 – RED Auditor requirements</li> <li>Instruction A.4 – RED GHG emissions</li> <li>Instruction A.5 – RED Additional Agricultural source and Forest management criteria</li> <li>Instruction A.6 – RED Supplier verification programme for biogenic residues and waste</li> </ul>	<b>RED – Guidances</b> <ul style="list-style-type: none"> <li>Guidance A.0.i – RED Raw materials statement template</li> <li>Guidance A.0.ii – RED Transaction certificate template</li> <li>Guidance A.0.iii – RED Audit template</li> <li>Guidance A.4.iv – RED GHG default values</li> <li>Guidance A.5.v – RED Level A Risk assessments</li> <li>Guidance A.6.vi – RED Supplier verification checklist for biogenic residues and waste</li> </ul>	<b>GHG Guidance</b> <ul style="list-style-type: none"> <li>Guidance ABC.1 – GHG calculator</li> </ul>
	<b>GGL Operating documents</b> <ul style="list-style-type: none"> <li>GGL Participant fees</li> <li>GGL Logo and tradename use</li> <li>GGL List of prohibited materials</li> </ul>	<b>FIT / FIP – Instructions</b> <ul style="list-style-type: none"> <li>Instruction B.0 – FIT/FIP Module</li> <li>Instruction B.1 – FIT/FIP Endorsed schemes</li> <li>Instruction B.2 – FIT/FIP GHG emissions</li> <li>Instruction B.3 – FIT/FIP Additional power company criteria</li> </ul>	<b>FIT / FIP – Guidances</b> <ul style="list-style-type: none"> <li>Guidance B.0.i – FIT/FIP Raw materials statement template</li> <li>Guidance B.0.ii – FIT/FIP Transaction certificate template</li> <li>Guidance B.0.iii – FIT/FIP Audit template</li> <li>Guidance B.0.iv – FIT/FIP Supplier verification checklist for biogenic residues and waste</li> <li>Guidance B.2.v – FIT/FIP LCGHG default values</li> </ul>	
		<b>SDE++ – Instructions</b> <ul style="list-style-type: none"> <li>Instruction C.1 – SDE++ Endorsed schemes</li> <li>Instruction C.2 – SDE++ GHG emissions</li> </ul>	<b>SDE++ – Guidances</b> <ul style="list-style-type: none"> <li>Guidance C.0.i – SDE++ Raw materials statement template</li> <li>Guidance C.0.ii – SDE++ Transaction certificate template</li> </ul>	



## Table of contents

Document navigation.....	3
Table of contents.....	4
Changes and transitioning.....	5
Glossary .....	7
A. Introduction.....	11
B. The Green Gold Label Foundation .....	12
C. Governance of GGL .....	13
D. Roles and positions at GGL .....	14
E. GGL Standards, GGL Scopes and certificates .....	17
F. Certification Bodies for GGL.....	19
G. Participants, groups and regional associations in GGL.....	23
H. Auditing, Group auditing, Non-conformities and consequences.....	28
I. Complaints and Appeals to the GGL Foundation.....	33
J. Complaints to Certification Bodies.....	36
K. Preventing Conflicts of Interest within GGL.....	37
L. Interpretation and harmonisation across GGL.....	39
Annex I. GGL COC Auditor requirements.....	40
Annex II. GGL Auditor Agricultural.....	41
Annex III. GGL Auditor Forestry .....	42
Annex IV. GGL Certifier / technical reviewer.....	43

## Changes and transitioning

This section lists the key changes in this version 8-1 from version **GGL Certification Regulation v7-6 July 2021**:

No.	Change type	Section reference	Details of change
1	Content	Section D.1	Decision-making procedures expanded for the GGL Foundation
2	Content	Section D	Definition of role for Strategic advisors removed
3	Content	Section F	Accreditation, document management, disclosure and reporting, Participant contracting, as well as other requirements for Certification Bodies strengthened, amongst others, aligning to RED and Dutch legal systems
4	Content	Section F	Included GGL Scope as the defining and limiting element of certification under the entire GGL Scheme
5	Content	Section G	Procedure for Participant onboarding and verification of groups or regional associations included
6	Content	Section H	Auditing requirements for Certification bodies harmonised (including group auditing)
7	Content	Sections I and J	Complaints and appeals procedure amended and reporting thereof, amongst others, to facilitate direct complaints to GGL Foundation
8	Content	Annex I	Alternative courses to Auditor training for qualification included
9	Text feature	Document navigation	Document navigation included
10	Text feature	Changes and transitioning	Changelog and transitioning procedure between the previous and current versions included
11	Text feature	Glossary	Glossary included
12	Formatting	All	Changed and edited formatting, text and wording for clarity and readability
13	Formatting	All	Converted layout to new templates for GGL Documents



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	For all GGL Modules <u>except</u> the <b>SDE+ Module</b> : <ul style="list-style-type: none"><li>• 2 March 2026</li></ul>
Effective date	For all GGL Modules <u>except</u> the <b>SDE+ Module</b> : <ul style="list-style-type: none"><li>• 1 March 2027</li></ul>
End of Transition period	For all GGL Modules <u>except</u> the <b>SDE+ Module</b> : <ul style="list-style-type: none"><li>• 1 March 2028</li></ul>

To clarify: For GGL Scopes with the **SDE+ Module**, only the previous version of this document can be used and remains effective until further notice.

## Glossary

Term	Definition
Adoption date	New (versions of) GGL documents include an Adoption date in the transitioning section. This date indicates when certification against the GGL Scheme and the specific document becomes possible. Certifications based on previous versions will remain valid until the Effective date of the new document.
Applicant / GGL Applicant	A supply chain stakeholder who wishes to become a GGL Participant.
Audit	Formal examination and inspection by a GGL-approved Certification Body of an organization's processes and activities to verify compliance in accordance with ISO-19011. In contrast, an audit differs 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.
Biobased product	Biobased products are wholly or partly derived from materials of biological origin (such as plants, animals, enzymes, and microorganisms, including bacteria, fungi and yeast). They do not include materials embedded in geological formations and/or fossilised.
Biofuel	Biofuels are liquid or gaseous transport fuels, such as biodiesel and bioethanol, derived from biomass. They provide a renewable alternative to fossil fuels.
Bioliquid	Liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass.
Biomass	Biomass refers to the biodegradable portion of products, waste, and residues derived from biological sources in agriculture, which includes both plant and animal materials. It also encompasses materials from forestry and related industries, such as fisheries and aquaculture. Additionally, biomass includes the biodegradable fraction of waste, including industrial and municipal waste of biological origin.
Certification Body / CB	An independent third party evaluates and certifies the certification process. Certification bodies approved by GGL for one or more GGL scopes are listed on the GGL website.
Conflict of interest	A conflict of interest occurs when a person's personal, professional, or financial interests could influence their judgment, decisions, or actions. This influence may compromise their objectivity, fairness, or integrity in relation to their responsibilities towards the Foundation.
Co-product	A useful product produced alongside the main product, not a waste or residue. As such, the co-product shares in the greenhouse gas emissions burden.
Effective date	New (versions of) GGL documents specify an Effective Date. This is the date after which certification can only be granted according to the GGL Scheme and the specific document that has the Effective Date. Certification based on previous versions of the document is no longer considered valid.
Expired certificate	An expired certificate is one that is no longer valid.



Term	Definition
FMU / Forest Management Unit	A well-defined land area that is predominantly (>50%) forested, incorporating planned human intervention within a forest ecosystem to meet specific goals and objectives.
Foundation / GGL Foundation	The Green Gold Label Foundation owns the Green Gold Label (GGL) scheme, including all technical documents, promotional materials, logos, websites, and other intellectual properties related to GGL.
GGL Biomass	Biomass certified with a GGL-Certified or GGL-Controlled claim.
GGL Categories	Biomass is classified into one of five categories recognized by GGL: 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 Instructions and Guidance documents outline how GGL has been approved and recognized as a Certification scheme under various legal and voluntary frameworks (e.g., Renewable Energy Directive (RED) in Europe and FIT/FIP in Japan).
GGL Scope	Each GGL Participant and each Certification Body (CB) is restricted to performing activities under the GGL Scheme based on the specific GGL Scope for which they are recognized. GGL Biomass has a specific GGL Scope. The GGL Scope is a combination of (a) applicable regulatory GGL Modules and (b) the GGL Categories of biomass. Detailed definitions of GGL Scopes can be found in the <b>GGL Scope definitions</b> document.
GGLedger	GGL provides an IT platform designed to serve as a current and secure register for all types of Data, including both confidential and public information. Certification bodies (CBs) are responsible for ensuring that all data within GGLedger is accurate, up-to-date, and secure.
GHG (Greenhouse Gas) Emissions	Greenhouse gases are a group of gases that contribute to global warming and climate change. According to the Kyoto Protocol, they include seven gases: carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, sulphur hexafluoride, and nitrogen trifluoride. Converting them to carbon dioxide equivalents (CO <sub>2</sub> eq) makes it possible to compare them and to determine their individual and total contributions to global warming.
Mass balance	Mass balance is a chain-of-custody approach that enables the net amount of sustainable materials to be tracked 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.
Normative	Normative elements are prescriptive guidelines that must be followed to comply with scheme requirements.
Participant / GGL Participant	An economic operator that has been certified under the <b>GGL Regulation</b> Section G, or under another certification scheme endorsed and approved by the relevant authorities (e.g., EU for RED or METI for FIT/FIP), holds equivalent status. This includes forest and agricultural biomass producers, waste and residue producers, first gathering points, collectors, suppliers, traders, processing plants, and conversion plants (end-users).



Term	Definition
Point of origin	The location where the raw material directly originates, before its classification as GGL Biomass.
Processing	Conducting processes that alter the physical or chemical properties of biomass. For example, chipping, drying, and pelletization change the density or heating value, whereas digestion and pyrolysis modify its chemical characteristics.
Publication date	New (versions of) GGL documents include their Publication date, which indicates when that version is published. Certification against a new version cannot occur until after its Adoption date.
Raw material	The batch of biomass from a single Point of origin before it is classified as GGL Biomass, for which a single Raw Material Statement is verified and that falls within a single GGL Category of biomass.
RED	EU Renewable Energy Directive (EU) 2018/2001 of the EU Parliament and of the Council of 11 December 2018 on the promotion of the use of energy from renewable sources (REDII) amended by Directive (EU) Directive 2023/2413 (REDIII), its most recent consolidated version including amendments and corrigenda in its most recent consolidated version as published on <a href="https://eur-lex.europa.eu">https://eur-lex.europa.eu</a> .
Residue	A substance that is not the primary, co- or by-product of a production process. It is not a primary goal of that process, and the process has not been intentionally adjusted to create it.
RMS / Raw Material Statement	A certified statement describing the batch of raw materials brought into GGL supply chains by a GGL Participant that meets the requirements of <b>GGLS1 - Chain of Custody criteria</b> and applicable GGL Modules.
Site	Site refers to a specific geographical location, including logistical facilities and transmission or distribution infrastructures, characterized by defined boundaries within which products can be mixed.
Suspended certificate	A suspended certificate is temporarily invalid on the request of the Certification Body (CB).
TC / Transaction certificate	A certified statement of a transaction between GGL Participants that meets requirements of <b>GGLS4 - Transaction and product certificate</b> .
Terminated certificate	A terminated certificate has been voluntarily cancelled before its expiration date.
Transition period	The new versions of the GGL documents specify the end of a Transition Period. This is the time until which (re-)certification decisions made before the Effective Date (based on the previous version of the document) remain valid. During the Transition Period, audits conducted by a Certification Body must be based solely on the valid (new) version of the GGL Scheme documents.
Waste	Any substance or object that the holder discards, intends to discard, or is required to discard. It is not classified as a co- or by-product and does not include substances that have been intentionally altered or contaminated to fit this definition.
Whistleblower	A person who reports or discloses information about potential wrongdoing obtained in a work-related context helps prevent damage and detect threats to the principles and criteria of the GGL scheme that may otherwise remain hidden.



Term	Definition
Withdrawn certificate	A withdrawn certificate is one that has been permanently cancelled on the request of a Certification Body (CB).



## A. Introduction

This Certification Regulation has been approved and established by the Board of the Green Gold Label Foundation.

An overview of all applicable documents for the GGL Scheme is published on the GGL website, titled **GGL Document Structure**. This Regulation is part of the Setup and governance section within the Overall documents. The Overall documents also contain GGL Standards and Operating documents that apply to all certification activities under the GGL Scheme. In addition to these Overall documents, the GGL Scheme comprises Modules (marked A, B, and so on) for specific regulatory markets and biomass types. These Modules may contain Instructions & Guidelines that define key procedures for regulatory markets and deviate from the Overall documents as explicitly specified.

Within the GGL scheme, the Instructions and Guidance documents for a given GGL Module can supersede specific clauses in the Overall Documents. This applies only to that specific GGL Module and only when explicitly stated in the applicable Instructions and Guidances.

This document aims to ensure that the management of the GGL Scheme by the GGL Foundation and the operation of GGL-approved Certification Bodies are carried out in a uniform and procedurally correct manner. This document covers a wide range of requirements relevant to both the GGL Foundation and GGL-approved Certification Bodies. All parts of this document are considered normative unless otherwise specified.



## **B. The Green Gold Label Foundation**

### **B.1**

The Green Gold Label Foundation, hereinafter referred to as the “**Foundation**”, is a private non-profit organisation, duly incorporated as a Foundation (‘stichting’) under the laws of the Netherlands. The articles of association can be downloaded from the GGL website as well as public registries in the Netherlands, like the Chamber of Commerce (‘kamer van koophandel’ ([www.kvk.nl](http://www.kvk.nl))).

### **B.2**

Participants, including but not limited to producers, processors and traders of biomass material, may, after entering into an agreement with one of the Certification Bodies approved by the Foundation, apply for certification under the GGL scheme.

### **B.3**

The scope of the Green Gold Label scheme includes the entire chain of biomass/biofuel/bioliquids for energy production and biobased products and biofuel conversion, from their production at the Point of origin onward. It concerns all products, by-products, co-products, residues and derivatives of natural origin from agriculture, forestry and/or landscape and environment management that are eligible for the production of energy and biobased products (hereinafter: the “**Materials**”).

### **B.4**

This Regulation sets out the requirements from the Foundation that apply to any GGL-approved Certification Body, allowing it to issue, extend, or suspend a Green Gold Label (GGL) certificate to producers, processors, and traders of GGL raw materials, products, and/or biomass. This document applies to all GGL standards and other GGL normative documents (instruction, guidance, advice, interpretations, etc.).

### **B.5**

The abbreviation “GGL” refers to the normative requirements set out in the GGL Standards and applicable GGL Modules. To use any GGL designation per ***GGL Logo and tradename use***, one must comply with the standards and modules and be certified by a Certification Body approved by the Foundation. When issuing a certificate, the Certification body warrants that the products and materials concerned have been assessed, checked in accordance with this document, the applicable standards and modules, and have found to be compliant, and that the requirements set by the Certification body have been followed.

### **B.6**

The GGL logo and its related certification marks can and shall only be used in compliance with ***GGL Logo and Tradename Use***.



## **C. Governance of GGL**

### **C.1**

The development of the GGL scheme and its corresponding requirements is carried out in a transparent and structured manner, as defined hereunder. The GGL Foundation and all workings of the GGL Scheme at all times comply with the laws of The Netherlands, including but not limited to its laws on governance and supervision of legal entities ('Wet bestuur en toezicht rechtspersonen'; WTBR) in force as of July 1<sup>st</sup> 2021.

### **C.2**

Decisions for the GGL Board can imply major or minor changes to the workings of the GGL Scheme.

#### **C.2.1**

Major changes usually involve significant changes to multiple requirements within a single GGL standard or other normative document, or to a single requirement that has a considerable impact on how GGL Participants can meet it.

Major changes can be identified by interested parties (including stakeholders) as a particular concern, raised with and for decision by the GGL Board.

Major amendments to GGL standards or other documents are reflected by increasing the whole number by 1 (e.g., from 2-1 to 3-0).

#### **C.2.2**

Minor changes to GGL standard documents are all other changes that are not major. These are reflected by incrementing the sub-version number by -1 (e.g., from 2-1 to 2-2).

### **C.3**

Stakeholder consultation is always conducted when Major changes are expected in the scheme, or when the GGL Board decides to conduct it.

In case of Major changes, consultation of the Advisory Council is required. In other cases, the GGL Board may request the Advisory Council to provide advice on the stakeholder consultation before finalising its decision.

### **C.4**

The GGL website ([www.greengoldlabel.com](http://www.greengoldlabel.com)) is the primary communication channel to Certification bodies, GGL Participants and interested parties. The website is used to publish new versions of documents, interpretations, guidance and updates.

Interested parties can provide their input and feedback at any time through the GGL website or by email to [info@greengoldlabel.com](mailto:info@greengoldlabel.com).



## D. Roles and positions at GGL

The Foundation includes the following positions and/or roles:

- Board
- Programme Management
- Advisory Council

### D.1 Board

#### D.1.1

The Board is responsible for the management of the Foundation and the GGL Scheme; it consists of an uneven number of at least 3 members, of which 1 is appointed as Chair. The Board takes decisions by simple majority and records these decisions in the minutes. The Board's decision-making process is subject to the GGL Conflict of Interest Procedure in Section K.

#### D.1.2

The Board can delegate tasks to the Programme Management, which does not have any decision authority and whose activities are subject to the GGL Conflict of Interest Procedure in Section K.

#### D.1.3

The Board decides upon scheme developments. Changes to GGL scheme documents are documented, and each new version of a document is indicated as such (see also **GGL Document structure**).

#### D.1.4

The Board can request advice from the Advisory Council, and the Advisory Council can also provide non-solicited advice.

#### D.1.5

The Foundation compensates the Board members for their GGL expenses.

### D.2 Programme management

#### D.2.1

The Programme Management office is responsible for maintaining a document management system in place that includes, but is not limited to, the following:

- General management system documentation (e.g., manual, policies, definition of responsibilities);
- Control of documents, versions and records;
- Retention of documentation for at least 5 years, or longer if required by the relevant national authority as defined in the GGL Module;
- Management review of management system;
- GGL internal auditing and internal monitoring;
- Procedures for identification and management of non-conformities;
- Procedures for taking preventive actions to eliminate the causes of potential non-conformities;



- Policy for providing information publicly on the GGL website.

### **D.3 Advisory Council**

#### **D.3.1**

The main tasks of the Advisory Council are:

- Advise on the contents of the GGL Standards (e.g., what is required for sustainability) and on requests by the Board for major amendments to the GGL Scheme as defined in C.2.1
- Offer solicited and unsolicited advice to the Board, especially on topics like strengthening governance and improving the setup and structure of GGL
- Treat and decide upon appeals against decisions of the Board in complaints or appeals

The Advisory Council will assess and review any questions submitted by the Board and provide, to the best of their ability, technical and non-technical input.

#### **D.3.2**

In their deliberations, the Advisory Council will take into account the principles of objectivity, practicality, impartiality, and independence. If any of these are not met, the Advisory Council may decide not to provide any input on an outstanding question from the GGL Board.

#### **D.3.3**

The Advisory Council will provide their advice through meetings with the Board and, if necessary, in reports. The Advisory Council can base its advice on any information which can be requested from the Board. The Board will always inform the Advisory Council in time, specifically including, but not limited to, all events relating to: complaints or appeals, and any amendment to the documentation of the GGL scheme (both major and minor). The Advisory Council's advice shall only be shared with the Board.

#### **D.3.4**

The Advisory Council consists of at least 3 members. All members are recruited from fields related to the biomass supply chain and its applications. Members of the Advisory Council are independent professionals, representing industry, academia and society at large. The composition of the Advisory Council should be such as to preferably provide knowledge and experience for all topics discussed within the Advisory Council.

#### **D.3.5**

Members of the Advisory Council are appointed and dismissed by the Board.

#### **D.3.6**

One member of the Advisory Council is appointed as its Chair by the Board. The Chair is responsible for the Advisory Council's operations. The Chair of the Advisory Council also has specific responsibilities in the GGL Conflict of Interest procedures as



described in Section K.

#### D.3.7

An Advisory Council meeting will be official only if more than 50% of its members participate.

#### D.3.8

The Advisory Council shall operate independently from the GGL Foundation and Board and meet at least twice per year or as often as required. The meetings are planned and prepared between the Board, the GGL Programme Management and the Advisory Council. All members may suggest agenda items. If deemed necessary by the attending members, minutes are taken.

#### D.3.9

The Advisory Council does not represent the Green Gold Label Foundation to third parties. It does not expose itself to publicity or press without the explicit consent of the Board of the Green Gold Label Foundation.

#### D.3.10

The Advisory Council may decide to appoint experts for support. Experts appointed by the Advisory Council are not members of the Council and may be invited to meetings with the Board only if the Board agrees to their participation in advance of the meeting.

#### D.3.11

If the Advisory Council cannot reach a unanimous decision on a subject, the Chair may decide whether a majority vote of the participating members will suffice.

#### D.3.12

If the Board of the Green Gold Label Foundation decides to fully or partially ignore the advice of the Advisory Council, or to deviate from such advice, it shall inform the Advisory Council accordingly in writing within one (1) week after the decision has been made, stating the grounds for such a decision.

#### D.3.13

All members of the Advisory Council shall perform their tasks under confidentiality.

#### D.3.14

The Foundation compensates members of the Advisory Council for their activities and expenses related to GGL.



## E. GGL Standards, GGL Scopes and certificates

### E.1 GGL Standards and GGL Scopes

#### E.1.1

Within the GGL Scheme certification program, the following Standards are identified:

Standard	Description
GGLS1	Chain of Custody criteria
GGLS2	Agricultural source criteria
GGLS4	Transaction and product certificate
GGLS5	Forest management criteria
GGLS6	Power company criteria

Note – Under this current version, the GGL Scheme can only be used for certified end-use by Power companies producing power and/or heat. Application of GGL biomass for other end-uses occurs outside GGL certification, possibly under other certification schemes.

#### E.1.2

To obtain a valid GGL certificate, a Participant shall at least be certified against **GGLS1 - Chain of Custody criteria** and **GGLS4 – Transaction and product certificate**. An economic operator that is not certified as a GGL Participant is not part of the GGL chain of custody. Consequently, any GGL Biomass received or transferred by such a non-certified operator loses its certification status under the GGL Scheme.

E.1.2.1 Each certificate lists the GGL Scope that it covers.

E.1.2.2 Certification Bodies cannot issue certificates nor certify Participants for GGL Scopes for which they are not approved.

E.1.2.3 Annual audits of Participants by their Certification Body cover all applicable standards for the applicable GGL Scope.

#### E.1.3

Each GGL Scope under the current version of the GGL Scheme is defined in the **GGL Scope definitions** document listed on the GGL website. GGL Standards apply to specific GGL Categories of biomass and types of GGL Participants. Which GGL Standards apply to which type of biomass, and which Participant is stipulated in the **GGL Scope definitions**.



#### E.1.4

All biomass covered by the GGL Scheme belongs to 1 (one) specific GGL Category. Allocation of biomass to the specific GGL Category follows the allocation logic as stipulated in **GGLS1 – Chain of custody criteria**.

#### E.1.5

Certification of a GGL Participant remains valid for 5 years until it expires automatically, unless the certification is:

- a) Terminated by the GGL Participant,
- b) Withdrawn by the GGL Foundation on the request of the Certification Body, or
- c) Suspended by the GGL Foundation on the request of the Certification Body.

#### E.1.6

Certificates shall cease to be valid 6 months after the initial date of suspension.

### E.2 GHG

Requirements for verifying GHG (greenhouse gas) emissions differ per GGL Module. Many regulations (SDE+, FIT/FIP, RED, ...) develop their own science-based GHG calculation methods to determine the net emissions over entire value chains.

GGL incorporates these requirements in specific documents applicable within the specific GGL Modules. GGL does not support the use of other GHG calculation methods. Furthermore, GGL sponsored the development of its own **GHG Tool** to meet demands for a simple, universal calculator that does not in any way replace certification requirements from GGL Modules.

### E.3 Change in the status of GGL Participants

Changes in the certification status of Participants must be provided by Certification Bodies to GGL immediately and will be published on the GGL website without delay.

### E.4 GGL trademarks

The Certification Body shall ensure that Participants are informed that GGL trademarks (including logos) are used only in compliance with **GGL Logo and Tradename Use** and are not used following the termination of a GGL certificate.

### E.5 GGL Participant fees

GGL certification is subject to a Participant fee, payable by GGL Participants for GGL biomass under the GGL Scheme. The applicable fees are described in **GGL Participant Fees**.



## F. Certification Bodies for GGL

### F.1 Certification Body requirements

#### F.1.1

Only Certification Bodies approved by the GGL Foundation under a signed Certification Body Agreement may perform certification activities under the GGL scheme.

#### F.1.2

Through the selection and supervision of its Certification Bodies, the GGL Foundation aims to achieve the following objectives:

- Only Certification Bodies that meet GGL's legality, quality, capacity and performance objectives are approved by the GGL Foundation;
- Certification activities conducted by Certification Bodies approved by the GGL Foundation ensure that GGL Participants and GGL Biomass always comply with the GGL requirements for sustainability and legality; and
- The GGL Foundation can assure any stakeholder that the certification activities carried out by Certification Bodies under its scheme meet the GGL requirements.

#### F.1.3

A Certification Body that has an interest in performing certification activities under the GGL scheme can seek approval from the Foundation through the following process:

1. A Certification Body shall submit a written request to the GGL Foundation to initiate its eligibility procedure.
2. The GGL Foundation shall respond to this request by either confirming the initiation of the eligibility procedure or by informing the Certification Body why the eligibility procedure has been denied in accordance with the objectives under F.1.2.
3. When the eligibility procedure commences, the Certification Body shall complete and submit GGL's application form, together with all supporting data, which can be obtained from the website or the GGL Foundation.
4. Subject to the Foundation's approval of the application, the Certification Body and the GGL Foundation sign the **GGL CB Agreement**.
5. The Certification Body must settle any registration fee, if applicable.

#### F.1.4

The Certification Body must file a request with a national accreditation body for the ISO 17065:2021 accreditation (or a later version) with the applicable GGL Scope(s) included in the accreditation scope. The appointed national accreditation body must be a member of the European Accreditation (EA) Multilateral Agreement (MLA) for product certification or of the International Accreditation Forum (IAF).

Upon the Certification Body's request, the GGL Foundation may grant explicit, written approval for the Certification Body to perform one or more audits witnessed by the national accreditation body to secure such accreditation.



The GGL Standards and Regulations must be clearly documented in the Certification Body's applied documentation when conducting GGL certification activities.

The Certification Body shall pay any outstanding fees to the GGL Foundation, including **GGL Participant fees** and any other fees due, on time.

#### F.1.5

Within 9 months of filing an application with the Foundation for acceptance, the Certification Body must have finalised the accreditation process under ISO 17065 with GGL scope, with a positive recommendation in the accreditation body's report.

#### F.1.6

Each Certification Body recognised by the Foundation must appoint a contact person who will act as the Certification Body's representative to the Foundation. This person must be qualified in accordance with the requirements of a certifier (see Annex IV). This person is (partly) responsible for implementing the following GGL regulations and standards applicable within the Certification Body.

The Certification Body will be responsible for communicating any changes and updates regarding the GGL scheme to Participants in the GGL certification program affiliated with the Certification Body.

#### F.1.7

Only one (1) Certification body can provide certification activities for a Participant within a single GGL Scope. Each Participant is audited on-site annually by the Certification Body, and all requirements of the applicable standards and modular instructions are verified.

#### F.1.8

Auditors of GGL Participants and GGL Biomass, per **GGLS1 – Chain of custody criteria**, shall be qualified by their Certification Body to perform these audits, in accordance with the requirements of Annex I.

When GGL audits are also carried out against **GGLS2 - Agricultural source criteria** and **GGLS5 - Forest management criteria**, the Certification Body shall ensure that its auditors have sufficient internal or external knowledge, experience, and expertise to conduct such audits and verify compliance with the individual criteria. In addition, requirements from Annex II and Annex III are applicable, respectively.

#### F.1.9

Persons working for Certification Bodies that can be assumed to have a potential conflict of interest as defined in Section K of this Regulation, shall be excluded from any decision-making. People working for Certification Bodies are not allowed to perform work which may affect their independence or impartiality. In particular, they may not perform any work on guidance and training when this may affect the implementation of requirements from GGL standards or modular documents by the Participant.



When an auditor has been involved simultaneously in consultancy and audit of the same GGL Participant over the past 3 years, this is considered a conflict of interest. Irrespective of the nature of the relationship, all personal, business, financial, or consultancy relationships of an auditor from the previous 3 years shall be assessed on a case-by-case basis to determine whether a potential conflict of interest still exists, before that person may be assigned to perform audits at a GGL Participant.

Certification Bodies shall put in place appropriate procedures and an audit trail to identify and document such cases and shall regularly review them as part of their internal monitoring systems. Auditors and technical experts to be retained by a Certification Body shall notify the Certification Body of any potential conflict of interest before any engagement.

#### F.1.10

GGL will, from time to time, conduct independent audits of Certification Bodies' activities without prior notice. For specific regulatory markets (e.g., RED), Internal monitoring requirements are defined in the applicable GGL Modules for those markets.

## F.2 Cooperation

### F.2.1

If a Certification Body's recognition by the GGL Foundation is suspended or terminated, that Certification Body shall cooperate with the transfer of its GGL Participants to one or more other designated GGL Certification Bodies.

### F.2.2

In case a GGL Participant wishes to transfer from its current Certification Body to another new Certification Body recognised by GGL for the Participant's GGL Scope, the new Certification Body shall promptly perform its audit of that GGL Participant to (re)certify its compliance with all applicable GGL Standards and Modular documents. The current Certificate Body shall cooperate, among others, by providing audit reports, notes on any non-conformity or observation, and progress on their corrective actions. The transfer is complete when the Participant's certification has been (re-)issued by the new Certification Body.

## F.3 Document Management

### F.3.1

Certification Bodies shall have in place a documentation management system that meets accreditation requirements and addresses elements including:

- General management system documentation (e.g., manual, policies, definition of responsibilities),
- Control of documents, versions and records
- Management review of the management system
- Internal auditing and internal monitoring
- Procedures for identification and management of non-conformities



- Procedures for taking preventive actions to eliminate the causes of potential non-conformities

#### F.3.2

All documentation shall be retained for a minimum of 5 years, or longer if required by the national authority to which the Certification body is subjected.

### **F.4 Confidentiality & Certification Body governance**

#### F.4.1

The Certification Body shall be responsible, through legally enforceable commitments, for the management of all information obtained or created during certification activities. Except for information that the Participant makes publicly available, or when agreed between the certification body and the Participant (e.g. for the purpose of responding to complaints), all other information is considered proprietary information and shall be regarded as confidential. The Certification Body shall inform the Participant, in advance, of the information it intends to place in the public domain.

#### F.4.2

When the Certification Body is required by law or authorised by contractual arrangements to provide confidential information, the Participant or person concerned shall, unless prohibited by law, be notified of the information provided.

#### F.4.3

The Certification Body shall maintain and implement documented policies and procedures for maintenance of confidentiality, including:

- a) a policy statement on confidentiality;
- b) procedures for ensuring that personnel are aware of the policy and of their consequent obligations;
- c) a written confidentiality agreement to be signed by all personnel who have access to confidential information; and,
- d) agreements with their associated Participants that include the specific terms of use stipulated by GGL for the IT platform that GGL may deploy for certification.

#### F.4.4

Information about Participants that is not publicly available and is obtained from sources other than the Participant (e.g. from a complainant) shall be treated by the Certification Body as confidential, unless the source of information and the Participant have given prior written consent to disclose it.



## **G. Participants, groups and regional associations in GGL**

Certification Bodies shall inform GGL about new Applicants that wish to become a GGL Participant. Only after GGL approval will Applicants be allowed to participate in GGL.

### **G.1 Participants**

#### **G.1.1 Registering and validating applications**

Applicants register themselves with a Certification Body for a single GGL Scope by submitting their application through the following steps:

- 1) Contact a recognised Certification Body of GGL listed on [www.greengoldlabel.com](http://www.greengoldlabel.com);
- 2) Sign an agreement for certification services with a maximum of one (1) Certification Body for a single GGL Scope;
- 3) Provide the Certification Body with all documentation required to validate the legitimacy of their application, as below under Section G.1.2;
- 4) Visit the website for GGLedger at [www.greengoldlabel.com](http://www.greengoldlabel.com);
- 5) Enter Username and define a password that meets applicable security requirements;
- 6) Log in to GGLedger and, after verification, “Approve CB request”.

#### **G.1.2**

Certification Bodies are responsible for validating the legitimacy of applications at least on the following criteria, before registering and contracting Applicants for approval by GGL:

- Whether Applicants or their legal predecessor(s) are currently participating in or have participated in another certification scheme for the sustainability of biomass, at least by cross-checking against all lists of certificates over the last 5 years;
- Whether Applicants are or have been subjected to any past or pending decisions to suspend or withdraw Applicants’ certificates for sustainability certification of biomass in the last 5 years, amongst others, by collecting all relevant information, including mass balance data and audit reports;
- Whether Applicants withdrew from a scheme for sustainability certification of biomass before the first surveillance audit in the last 5 years;
- Which other Certification Body the Applicant has contracted for certification under another GGL Scope, if any (for the avoidance of doubt, please note Section G.1.4 below); and,

In case no or insufficient previous trading history with GGL or any other voluntary scheme exists to determine any of the criteria above, Certification Bodies shall collect and confirm the validity of at least the following information:

- Corporate registration and VAT information (if applicable) of the Applicant with relevant public authorities;
- Current business activities of the Applicant and website describing these, particularly concerning its anticipated role as a GGL Participant;
- Names of the person(s) managing the Applicant, and their association with other Participants or Certification Bodies in any other voluntary scheme;
- Confirmed contact details of the person communicating on behalf of the



- Applicant with GGL, including a valid email address and phone number;
- Ultimate beneficial owners (UBO's) of the Applicant's corporation, when applicable.

### G.1.3 Exclusion of Applicants

Certification Bodies shall exclude Applicants from participating in the GGL scheme in the following cases:

- a) They do not disclose the information in Section G.1.2; or
- b) They or their legal predecessor failed the initial audit under another scheme, unless such initial audit took place more than 3 years before the application or if in the meantime the other scheme ceased its certification activities, which prevented the Participant from reapplying. Where a voluntary scheme accepts the justification of the Participants and decides to assess their application, the scope of the initial audit shall be adjusted to cover all relevant issues and specifically focus on the shortcomings identified in the initial audit that they failed in the other scheme; or
- c) They or their legal predecessor withdrew from another scheme before the first surveillance audit took place, unless the operator can prove that it had a valid reason for doing so. Where GGL accepts the justification provided by the Participant, the scope of the initial audit shall be adjusted to cover all relevant issues of the surveillance audit; or
- d) They have already been associated with another Certification Body for certification services under the same GGL Scope for which they are applying, and they are not ending their association with that other Certification Body.

### G.1.4 Limitations to GGL Scope

The GGL scheme includes different GGL Scopes under which Participants can operate, defined in the **GGL Scope definitions**. Participants cannot transact in or be part of a GGL certified Chain of Custody under a GGL Scope for which they are not certified. Participants cannot procure certification services from more than one (1) Certification Body for a specific GGL Scope.

### G.1.5 Management of documents by Participants

Participants shall comply with at least the following requirements to keep a record of all information required for compliance with GGL:

- a) They shall have a documentation management system for all relevant documents of the GGL-File for their Certification Body, which includes but is not limited to contracts, declarations, supplier verification programme details, proof of sustainability documents, invoices, shipment documents, transaction certificates, etc.;
- b) They shall have a system for safekeeping and reviewing all evidence related to the claims they make or rely upon, which is auditable and verifiable;
- c) They shall keep all evidence necessary to comply with the respective GGL scheme, or underlying legislation or regulations, for a minimum of 5 years, or longer where the relevant national authority requires it; and,
- d) They shall accept responsibility for preparing any information related to the auditing of such evidence.



## G.2 Groups or regional associations

### G.2.1 Applicability

This section covers the requirements that apply when a Biomass producer (GGL Participant) wishes to include a group or regional association of multiple agricultural sites in its supply base. All requirements from this section shall be fulfilled in addition to other applicable requirements.

Group auditing is limited only to GGL Participants with the GGL Scope for:

- GGL Biomass Category 1 or 2 – Forest biomass
- GGL Biomass Category 3 – Biomass from landscaping or nature management
- GGL Biomass Category 4 – Agricultural biomass

That implies that only Participants certified against **GGLS2 – Agricultural source criteria** or **GGLS5 – Forest management criteria**.

G.2.2 A group or regional association is led and supervised by an independent legal entity or by a person acting on behalf of that legal entity (hereafter referred to as the “Group manager”).

G.2.3 The group manager is an independent legal entity and shall be responsible for ensuring compliance with all applicable GGL requirements for the entire group and its individual members. The entity shall fulfil all statutory requirements, including registrations and tax payments.

G.2.4 The division of responsibility between the entity and the group members regarding sustainable agricultural management and all requirements of this standard has been clearly documented in writing.

G.2.5 A group or regional association can contain only group members with the same GGL Scope.

G.2.6 A group or regional association, along with all agricultural supply sites or FMU’s that are part of it, shall comply with this Standard and with requirements from **GGLS2 – Agricultural source criteria** or **GGLS5 – Forest management criteria**, as the case may be.

G.2.7 The group or regional association shall have procedures in place to ensure that each member complies with the requirements of this standard. Depending on the size and geographical complexity of the group, these may include procedures such as:

- the organisational structure;
- the responsibilities of the Group manager and the members with corresponding activities;
- rules regarding membership of the group;
- rules regarding suspending or revoking membership of the group;
- complaints procedures for group members and stakeholders;
- procedures for implementing corrective measures following an internal request or one from the Certification body, including deadlines and consequences for non-compliance with the measures.

G.2.8 The Group manager shall maintain a documented quality management system



to ensure that all relevant requirements are met. This shall include procedures, training and competence development for the staff, including both the Group manager and group members.

G.2.9 The status of the agricultural supply sites or FMU's in the relevant region shall be outlined in a management plan or a similar document.

G.2.10 The group's functioning in relation to this standard shall be managed by the group manager, who ensures compliance with all applicable GGL requirements. The Group manager shall maintain and always have available for third-party verification, at least the following information for each member of the group:

- Name of the site;
- Status of the member as a legal entity (e.g., cooperative, limited liability company, private individual);
- Description of the (agricultural or forest) area within the group, including the precise location in latitude and longitude coordinates;
- Size of the area included;
- Date of joining and/or leaving the group;
- Date and status of the most recent internal audit conducted (including any follow-up of non-conformities).

G.2.11 The Group manager shall conduct annual internal audits of a sample of the group members. The formula for determining the sample shall be:

$$y = \sqrt{X} \text{ (i.e., square root of } X\text{)}$$

Where

X = Total number of group members

y = Minimum sample size for auditing - rounded to the upper whole number

The selected group members shall be determined based on scale, risk, land type, results from previous internal audits, and random selection.

G.2.12 The internal audit reports shall be documented clearly and systematically and cover all applicable requirements from the GGL standards. Verifiers adapted to local conditions shall receive training and development in sustainable forest management principles from the group manager, and their names and qualifications shall be included in the internal audit reports.

G.2.13 The Group manager shall have a written contract or consent form in which each group member acknowledges the GGL requirements and agrees to the general obligations and responsibilities for participation in the group, including resolving all identified non-conformities. This document is signed by both the Group manager and the Certification Body of the group or regional association.

G.2.14 The Group manager shall suspend the group member and inform its Certification Body accordingly when not all requirements are fulfilled within the given timeframe. Materials originating from a suspended group member shall not be accepted as certified GGL biomass, and adequate measures shall be



taken to mitigate any risk of mixing.

G.2.15 The Group manager shall provide each group member with all necessary documents to meet the GGL requirements.

G.2.16 A chain of custody system is in place for the biomass, covering the entire chain from the group member to the group manager. The system connects the Point of origin to the material used in the biomass within a traceable system that ensures mass balance. Each step in the chain of custody system bears direct responsibility and is directly responsible to the management system in place, to ensure compliance with all requirements.

G.2.17 Each group member in the chain of custody keeps all necessary documentation to demonstrate compliance with the applicable sustainability requirements for a minimum of five years.

G.2.18 Each group member in the chain of custody records the quantities and the required sustainability information for all incoming or outgoing batches of raw material under this standard.

G.2.19 Each group member in the chain of custody has relevant data available to enable the Group manager to determine and calculate the correct GHG emissions information, as applicable under the GGL Module under which the biomass is traded.

Note - GHG emission values shall be calculated and listed in units according to the applicable GGL Module. For clarity: REDII/III requires calculations according to **Instruction A.4 – RED GHG Emissions** and FIT/FIP according to **Instruction B.2 – FITFIP GHG Emissions**.

G.2.20 If a group member in the chain of custody wishes to mix consignments with differing sustainability characteristics, a mass balance is utilised that meets the requirements of the Volume credit system in **GGLS1 – Chain of custody criteria**. In those cases, the following also applies:

- a) The method may be applied up to the level of a specific location;
- b) The organisation defines a period of up to one year, during which incoming and outgoing consignments are measured and reports the results;
- c) The sustainability characteristics of mixed biomass output can be traced to the characteristics and quantities of the individual incoming batches of raw material, taking into account applicable conversion factors.



## **H. Auditing, Group auditing, Non-conformities and consequences**

### **H.1 Auditing**

#### **H.1.1**

Every GGL Participant shall be audited at least annually by its Certification Body, to verify compliance with all applicable requirements across all of the FMU's, lands, sites and activities included under its certification. Audits are performed by qualified staff of the Certification Body and meet requirements for Evaluations and/or Surveillance as per ISO 17065:2012.

#### **H.1.2 Initial audits**

Applicants without a valid GGL certification or GGL Participants whose certification is about to expire will undergo an Initial audit, which will take place on-site.

#### **H.1.3 Surveillance audits**

Applicants without a valid GGL certification and GGL Participants may be subject to a surveillance audit within 3 months before or after the closing meeting of the Initial or Annual audit to verify the status of findings from a prior audit.

#### **H.1.4 Annual audits**

GGL Participants are subjected to Annual audits.

#### **H.1.5**

Before performing a GGL audit, the auditor shall share an audit plan with the GGL Participant. For Surveillance and Annual audits, the auditor shall make a risk assessment on a case-by-case basis to determine whether on-site auditing is required. This risk assessment includes at least:

- The complexity of processes in scope, e.g., requiring visual inspection of equipment, layout or manual practices;
- Significant changes to sites, management system, manufacturing processes and/or activities since prior audits, requiring on-site inspection or interviews; and
- Past non-conformities require on-site verification.

#### **H.1.6**

All audits shall be conducted in accordance with ISO-19011 and shall at a minimum, include the following activities: opening meeting, closing meeting, communications, report writing, grading of non-conformities and post-audit activities. Audits shall follow clear, documented procedures and shall cover at least:

- a) Any change to the area covered by the Participant's certificate, including additions, exclusions, or boundary changes;
- b) Changes to the Participant's management system;
- c) Complaints received by the Participant, the Certification Body or the GGL Foundation;
- d) Accident records of the Participant;



- e) Training records of the Participant;
- f) Operational plan(s) for the next 12 months of the Participant;
- g) Inventory records of the Participant;
- h) Harvesting, farming or waste collection records of the Participant;
- i) Sales records of the Participant;
- j) Records of raw material inputs for certification as GGL Biomass; and
- k) Evaluation of a sample of locations, records and interviews with affected stakeholders sufficient to verify that management systems (documented or undocumented) are working effectively and consistently in practice, across the full range of management conditions present in the area under evaluation.

In addition, Surveillance audits and Annual audits shall also include:

- l) Evaluation of the Participant's compliance with all conditions and/or corrective actions since prior audits, on which certification is based; and
- m) Review of any complaint or allegation of non-conformity with any aspect of the GGL requirements.

#### H.1.7

For all GGL audits, the audit reports shall be compiled in accordance with the applicable requirements of ISO-17021:2015, section 9.

## H.2 Audits of groups or regional associations

H.2.1 For groups or regional associations as per G.2 above, the group's Certification Body shall audit group members against all requirements to verify the group's and its members' compliance. In addition to the requirements in sections H.1.5 and H.1.6, audits shall cover:

- a) The (group) management system;
- b) The updated list of group members with their lands included under the certificate;
- c) The rate of membership change within the group in relation to the specified increase and maximum group size;
- d) All formal communication / written documents sent to group members by the Group Manager since prior audits;
- e) All records of monitoring carried out by the Group Manager; and
- f) All records of any corrective actions issued by the Group Manager.

H.2.2 The group's Certification Body shall conduct an explicit review of conformity with all applicable requirements for both the Group Manager and the group members, through interviews, document reviews, physical observations, and the review of land-related evidence.

H.2.3 For the selection of group members and their supply chains, the Certification Body shall include the following criteria in its assessment to ensure that the sample drawn covers the widest and largest range of risks, including:

- Whether the group member is newly added or previously sourced from,
- Whether comments or allegations from stakeholders relating to that member have been received,
- What is the size of the group member's lands,

- How the group members are geographically distributed within the group,
- How close the group members' lands are to areas referred to in **GGLS2 – Agricultural source criteria** or **GGLS5 – Forest management criteria** in Principles 7 or 8,
- Whether the group member's land is home to high-risk species recognised by CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora)
- Whether the group member is randomly selected

H.2.4 The size of their landholdings shall determine the number of group members sampled for auditing. In the formulae per size class, the following applies:

X = Number of group members to be included in the audited sample  
 y = Number of group members under the certificate of the Group Manager

Size class	Initial audit	Surveillance audit	Annual audit
>10,000 ha	$X = y$	$X = 0.8 * y$	$X = 0.8 * y$
>1,000 – 10,000 ha	$X = 0.3 * y$	$X = 0.2 * y$	$X = 0.2 * y$
100 – 1,000 ha	$X = 0.8 * \sqrt{y}$	$X = 0.6 * \sqrt{y}$	$X = 0.6 * \sqrt{y}$
<100 ha	$X = 0.6 * \sqrt{y}$	$X = 0.3 * \sqrt{y}$	$X = 0.3 * \sqrt{y}$

H.2.5 The Certification Body must explicitly define the methodology by which it determines whether an Initial audit or Surveillance audit identifies a non-conformity relating to the group or its group member(s).

### H.3 Non-conformities

The Certification Body shall audit the GGL requirements, and, per the applicable GGL standard and modular document, each principle, criterion, and indicator (if applicable) shall be systematically covered and identified as a conformity or a **non-conformity**.

Non-conformities shall be graded as either major or minor (non-conformity) as defined below, or as per the applicable GGL Module when this has been explicitly defined in that GGL Module.

Note - Within the GGL RED Module, different categories of non-conformities have been defined.

#### H.3.1 Major non-conformity

A non-conformity shall be considered major if, either alone or in combination with further non-conformities, it results in, or is likely to result in a fundamental failure to achieve the objective of the relevant requirement within the scope of the evaluation. Such fundamental failures may be indicated by nonconformities which:

- continue over a long period of time, or



- ii. are systematic, or
- iii. affect a wide range of the production, or
- iv. affect the integrity of the GGL scheme, or
- v. are not corrected or adequately addressed by the Participant once identified.

If a major nonconformity is identified, the Certification body shall immediately report it to the Foundation.

Major non-conformities shall be corrected within 3 months of the closing meeting. The Certification body shall verify corrective actions in an audit. Maximum deadline: 3 months after the closing meeting of the prior audit.

### H.3.2 Minor non-conformity

A non-conformity shall be considered minor if:

- i. it is a temporary lapse, or
- ii. it is unusual/non-systematic, or
- iii. the impacts of the nonconformity are limited in their temporal and organisational scale, and
- iv. it does not result in a fundamental failure to achieve the objective of the relevant requirement.

If the deadline for a minor non-conformity expires, it shall be upgraded to a major non-conformity. Corrective actions must be verified by the Certification body, either through a site visit or by other means, such as a document assessment. Maximum deadline: 12 months after closing meeting.

### H.3.3 Observation

Early stages of an identified problem that do not constitute a non-conformity may be recorded as an 'observation' in the audit report. Observations are not required to be settled prior to issuing a GGL certificate.

### H.3.4 Group non-conformities

Any non-conformity relating to a group or regional association, shall lead to corrective actions, suspension or withdrawal of all group members included in the certificate, and may be caused by:

- a) failure to fulfil a Group Manager responsibility, such as administration, management planning, records, monitoring, etc;
- b) failure of the Group Manager to ensure that group members comply with a condition or corrective action in the audit report issued by the Certification Body; and/or
- c) non-conformities identified at a sufficient number of group members, to a sufficient extent and/or with sufficient consequences to demonstrate that the Group Manager's responsibility for monitoring and quality control is dysfunctional.

Note - The number as well as the seriousness of group members' failures may contribute to a group failure: many minor failures or few major failures may both



suggest a breakdown in the group's system for quality control and may be considered sufficient reason to withdraw the Participant's certificate.

#### H.3.5 Non-conformities of group members

Depending on their number and seriousness, non-conformities relating to a group member shall lead to corrective actions, suspension, or expulsion of the group member.

### **H.4 Consequences of major non-conformities**

Lapsing or a large number of major non-conformities shall have specific consequences.

#### H.4.1

Major non-conformities that are identified and cannot be corrected (e.g., insurmountable deficiencies in meeting requirements) shall result in immediate suspension of the GGL certification of the Participant.

#### H.4.2

Correctable major non-conformities that have expired (e.g., correction has not taken place within the required timeframe) shall result in suspension of the GGL certification of the Participant.

#### H.4.3

More than 4 major non-conformities identified during an audit shall result in the immediate suspension of the Participant's certification. Suspension also applies if more than 4 minor non-conformities expire and are upgraded to major non-conformities.

#### H.4.4

A GGL certificate of a Participant shall only be issued if no major non-conformities are outstanding.



## **I. Complaints and Appeals to the GGL Foundation**

### **I.1 Complaints**

A **complaint** is a formal expression of dissatisfaction by any person or organisation presented to the Foundation regarding the GGL scheme, for which a response is expected.

### **I.2 Appeals**

An **appeal** is a request by a party subject to a decision for reconsideration of any adverse decision made by the Foundation regarding the GGL scheme.

### **I.3 GGL as addressee**

Complaints and appeals addressed to the Foundation and the GGL scheme are handled as outlined in this chapter. Complaints and appeals relevant to a Participant or Certification Body should be submitted to the Participant, Certification Body or Accreditation Body (and GGL foundation when deemed necessary). Each of these parties shall process the appeal or complaint in accordance with their (GGL) procedures. Upon an unsuccessful handling of the complaint or appeal by the previously mentioned parties, the complaint or appeal may be submitted to the Foundation in accordance with this chapter.

### **I.4 GGL-interest in disclosures**

The Foundation is interested in resolving complaints and appeals in the first instance through discussion, negotiation, or mediation. Whistleblowers, i.e. persons who report or disclose (to the public) information on possible wrongdoing obtained in a work-related context, help prevent damage and detect threats or harm to GGL that may otherwise remain hidden. Persons acting in good faith shall therefore be protected in accordance with EU 2019/1937 to report infringements or log complaints free of charge, confidentially, and without having to share personal information with GGL.

### **I.5 Procedure**

Complaints and appeals are treated according to the following by the Foundation:

#### **I.5.1**

Complaints and appeals under this procedure are confidential. Neither the complainant nor the interested parties or other parties mentioned in the complaint will be disclosed to third parties by the Foundation, unless required otherwise by competent authorities, such as the EC.

#### **I.5.2**

Complaints are handled by persons who do not have a conflict of interest as defined in Section K.

#### **I.5.3**

Complaints or appeals based on hearsay or rumour will not be investigated or acted



upon by the Foundation. Complaints and appeals must be sent in writing by email to [info@greengoldlabel.com](mailto:info@greengoldlabel.com) or a formal letter in English or Dutch, duly signed, and should include all underlying information.

#### I.5.4

Complaints and appeals should contain a statement of adherence to these procedures in this Section.

#### I.5.5

Complaints or appeals are not admissible when:

- The requirements to form and content are not met, including clear, fact-based and verifiable information on which the complaint or appeal is based, or
- The complaint or appeal seeks to change or suggest changes to the prevailing GGL regulation and documentation, or
- The complaint or appeal seeks to modify a sanction that the foundation has imposed, or
- The complaint or appeal does not relate to GGL or activities carried out under the GGL Scheme
- The appeal does not relate to a complaint registered and concluded by the Foundation

#### I.5.6

Upon submission of an admissible complaint or appeal, the Foundation will register the complaint, send a confirmation of receipt to the submitting party and initiate its investigations. When a submitted complaint or appeal is not admissible, the Foundation will inform the submitting party of its decision and supporting rationale.

#### I.5.7

The Foundation keeps a register of all complaints and appeals, which also serves to fulfil its reporting obligations to the relevant competent authorities, including, but not limited to, the European Commission as part of its annual reporting process when that applies.

#### I.5.8

Complaints and appeals are decided upon by the Foundation or its mandated delegates within 10 working days of their receipt. All investigations and decisions relating to a complaint or appeal registered by the Foundation are subject to its rules for dealing with potential conflicts of interest of Section K of this Regulation.

#### I.5.9

The goal of a decision on a complaint or appeal is to eliminate the underlying cause of the complaint or appeal, thereby continuously improving the integrity and effectiveness of the GGL scheme and its overall operations. All parties involved in a complaint or appeal have the right to be heard and to present their case to the Foundation, either in person or in writing.



#### I.5.10

Before closing a complaint or appeal, a summary report is created and shared with relevant stakeholders (including but not limited to the complainant and the party to whom the complaint or appeal is directed). This summary report contains the decision of the Foundation and its supporting rationale. If the complaint is directed to a Participant, its Certification Body will also receive a copy of the summary report.

#### I.5.11

Within 10 days of the summary report date for a complaint, the complainant or any other direct party to the complaint may file an appeal with the Board.

### **I.6 Certification bodies as addressees**

Certification Bodies shall share all information on a complaint or appeal with GGL, including, but not limited to, sustainability data, mass balance data, and GHG-saving data. GGL keeps a register of complaints, to report to relevant authorities as the case may be, like e.g., the European Commission and/or competent authorities of EU Member States (hereafter EU Authorities), annually or as required

### **I.7 Reporting to authorities**

Certification Bodies shall secure, in their certification agreements with Participants, their legal rights to access information from Participants at all times that may be required to be reported to GGL and relevant authorities, e.g., EU authorities.

## **J. Complaints to Certification Bodies**

### **J.1 CB complaint procedure**

The Certification Body shall have a documented procedure to receive, evaluate and make decisions on complaints and appeals, which shall at least include the following elements:

- A. to allow the aggrieved party the opportunity to present the complaint or appeal to an entity (person(s), group or committee) which must be within the certification body's contractual (e.g., employee) or organisational control (e.g., committee);
- B. to require the complainant or appellant to include a clear description of the complaint or appeal, objective evidence to support each element or aspect of the complaint or appeal, and the name and contact information of the submitter.

### **J.2 Duty of timely resolution**

The Certification Body has the duty of seeking a timely resolution of complaints and appeals, in particular to:

- acknowledge receipt of a complaint or appeal;
- provide an initial response, including an outline of the certification body's proposed course of action to follow up on the complaint or appeal, within two (2) weeks of receiving a complaint or appeal;
- keep the complainant(s)/ appellant(s) informed of progress in evaluating the complaint/ appeal;
- investigate the allegations and specify all its proposed actions in conclusion to the complaint or appeal within three (3) months of receiving the complaint or appeal;
- notify the complainant when the complaint is considered closed, meaning that the Certification Body has gathered and verified all necessary information, investigated the allegations, made a decision on the complaint, and responded to the complainant.

### **J.3 Independent evaluation**

The decision resolving the complaint or appeal shall be made by, or reviewed and approved by, person(s) not involved in the evaluation related to the complaint or appeal.



## **K. Preventing Conflicts of Interest within GGL**

### **K.1 Definition**

A conflict of interest is a potential or perceived situation in which 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 their responsibilities towards the Foundation.

### **K.2 Applicability**

The objective of this GGL Conflict of Interest procedure is to avoid any activity or decision taken by or for the Foundation and its GGL Scheme that can be exposed to a potential or reasonably perceived conflict of interest. Such a conflict may not necessarily indicate wrongdoing but can undermine trust and raise concerns about biased behaviour. This should be prevented at all times.

In activities and decision-making of any person associated with GGL, including but not limited to all members of the Board, Programme Management and Advisory Council, as well as other stakeholders involved in GGL, the Foundation requires strict adherence to the GGL Conflict of Interest procedure in this section.

### **K.3 Duty to notify**

When a conflict of interest arises, the conflicted person shall notify the Board of the conflict. Any other person also involved in that decision or activity can also notify the Board of the same for the conflicted person.

### **K.4 Exclusion from decision-making**

When the Board concludes that such conflict of interest could result in a privileged or differentiated position for the conflicted person's personal, professional or financial non-GGL interests, the conflicted person will be excluded from that specific decision or activity for GGL.

Note 1 - If potential or perceived conflicts of interest of a person involved in decisions or activities for GGL cannot possibly result in a privileged or differentiated position for that person's personal, professional or financial non-GGL interests, the Board can decide not to exclude that person.

Note 2 - The GGL Conflict of Interest procedure applies to all persons involved in decisions or activities for GGL, including the Programme Management, the Advisory Council, subcontractors and others.

### **K.5 Replacement**

The Board will decide upon the replacement of the conflicted person.

### **K.6 Role of the Advisory Council**

When the Board decides to exclude a member of the Board from a decision or activity by the Board that requires an uneven number of members for a majority, the Chair of the Advisory Council will assume that person's place for that specific decision or



activity to retain the uneven number of members required for a majority. For the next Board member that is excluded, the next member of the Advisory Council will be selected in that person's place.

#### **K.7 Minuting**

All conflicts of interest are registered by the Board and recorded in its meeting minutes.

#### **K.8 Addendum to Articles of Association**

This section serves as a ruling ("reglement") as per Article 10 of the Articles of Association of the Green Gold Label Foundation.



## **L. Interpretation and harmonisation across GGL**

### **L.1 Interpretation**

The interpretation of concepts and processes within GGL is at the sole discretion of the Foundation and may only be published by the Foundation.

### **L.2 Recommendations**

A Certification Body may make recommendations for interpretation to the Programme Management of the Foundation. The Programme Management of the Foundation shall communicate the recommendations to the Board and the Advisory Council for consultation if deemed necessary. The Foundation will consider these recommendations and decide whether to include them in the GGL certification scheme.

### **L.3 Training**

The Certification Body is responsible for implementing external and internal training for its auditors to ensure these meet the requirements of Annex I, Annex II, Annex III and Annex IV as applicable, as well as additional requirements in specific GGL Modules.

### **L.4 GGL updates and developments**

The Foundation may offer information, updates, and training events, and may provide newsletters and communications on current issues and developments for Certification Bodies and auditors. It is the responsibility of the Certification Body to appoint a contact person who disseminates this information in internal training sessions.

### **L.5 CB Contact persons**

The Certification Body is required to appoint one representative who participates in meetings with the Foundation.



## **Annex I. GGL COC Auditor requirements**

EDUCATION REQUIREMENTS and JOB DESCRIPTION for auditors conducting **GGLS1 - Chain of Custody** audits.

### **Education requirements and technical skills**

1. Minimum Bachelor of Science or equivalent qualification (minimum 2 years)
2. Knowledge and skills with respect to the audit process as defined in ISO 19011:2018 (or a later version) for auditing management systems
3. Minimum 3 years' experience, including at least 2 years after completion of a relevant study, in the manufacturing sector. This includes experience in the production or quality control (audit body), or within the processing industry.
4. Audit experience (minimum 15 days)
5. Completion of an IRCA-approved Lead Assessor (ISO 9001), Exemplar Global (Personnel Certification), or similar, as agreed with GGL and with a positive result.

### **Communicative skills**

6. Sufficient skills in the English language (written and verbal)
7. Personal characteristics, as defined in ISO 19011

### **Key tasks**

#### GGL Audits

8. Audits of a Participant, group or regional association must be conducted in accordance with the GGL standards and applicable modular documents.
9. Accurate reports must be prepared for such audits in accordance with ISO/IEC 17021 as well as GGL reporting requirements.

### **General**

10. The auditor must be fully aware of developments, issues and legislative changes related to the sectors in which audits are conducted.

### **Independence and confidentiality**

11. Auditors are not allowed to perform work that may affect their independence or impartiality. In particular:
  - They may not perform work on guidance and training that affects the implementation of GGL standards and applicable modular documents to the Participant;
  - When they have been involved simultaneously in consultancy and audit of the same GGL Participant over the past 3 years, this is considered a conflict of interest.
12. Auditors must comply with all requirements regarding the confidentiality of information.



## **Annex II. GGL Auditor Agricultural**

EDUCATION REQUIREMENTS and JOB DESCRIPTION for auditors conducting **GGLS2 - Agricultural source criteria** audits

### **Education requirements and technical skills**

1. Minimum Higher Agricultural School or equivalent education (minimum 2 years) in the agricultural or forestry sector.
2. Minimum 3 years' experience, including at least two years after completion of education in the agricultural or forestry sector. This includes experience in production or quality control (audit body) or in food safety.
3. Knowledge and skills with respect to the audit process as defined in ISO 19011:2018 (or a later year) for auditing management systems
4. Audit experience in the agricultural industry
5. Completion of an IRCA-approved Lead Assessor (ISO 9001), Exemplar Global, or similar course, as agreed with GGL and with a positive result.

### **Communicative skills**

6. Sufficient skills in the English language (written and verbal)
7. Personal characteristics, as defined in ISO 19011

### **Key tasks**

#### GGL Participant audits

8. Audits of a Participant, group or regional association must be conducted in accordance with the GGL standards and applicable modular documents.
9. Accurate reports must be prepared for such audits in accordance with ISO/IEC 17021 as well as GGL reporting requirements.

### **General**

10. The auditor must be fully aware of developments, issues and legislative changes related to the sectors in which audits are conducted.

### **Independence and confidentiality**

11. Auditors are not allowed to perform work that may affect their independence or impartiality. In particular:
  - They may not perform work on guidance and training that affects the implementation of GGL standards and applicable modular documents to the Participant;
  - When they have been involved simultaneously in consultancy and audit of the same GGL Participant over the past 3 years, this is considered a conflict of interest.
12. Auditors must comply with all requirements regarding the confidentiality of information.



### **Annex III. GGL Auditor Forestry**

EDUCATION REQUIREMENTS and JOB DESCRIPTION for auditors conducting **GGLS5 - Forest management criteria** audits

#### **Education requirements and technical skills**

1. Minimum Higher Forestry School (tertiary) or equivalent education (minimum 2 years) in the forestry sector.
2. Minimum 3 years' experience, including at least two years after completion of education in the forestry sector. This includes: experience in the production or quality control (audit body).
3. Knowledge and skills with respect to the audit process as defined in ISO 19011:2018 (or a later year) for auditing management systems
4. Audit experience in the forestry industry.
5. Completion of an IRCA-approved Lead Assessor (ISO 9001), Exemplar Global, or similar qualification course, as agreed with GGL and with a positive result.

#### **Communicative skills**

6. Sufficient skills in the English language (written and verbal).
7. Personal characteristics, as defined in ISO 19011

#### **GGL Participant audits**

8. Audits of a Participant, group or regional association must be conducted in accordance with the GGL standards and applicable modular documents.
9. Accurate reports must be prepared for such audits in accordance with ISO/IEC 17021 as well as GGL reporting requirements.

#### **Independence and confidentiality**

10. Auditors are not allowed to perform work that may affect their independence or impartiality. In particular:
  - They may not perform work on guidance and training that affects the implementation of GGL standards and applicable modular documents to the Participant;
  - When they have been involved simultaneously in consultancy and audit of the same GGL Participant over the past 3 years, this is considered a conflict of interest.
11. Auditors must comply with all requirements regarding the confidentiality of information.



## **Annex IV. GGL Certifier / technical reviewer**

### **EDUCATION REQUIREMENTS and JOB DESCRIPTION**

#### **Education requirements and technical skills**

1. Minimum Higher Forestry- or Agricultural School, or equivalent education (minimum two years) in the forestry or agricultural sector
2. Minimum 3 years of experience, including a minimum of 2 years after completion of the education in the agricultural/forestry sector. This includes: experience in the production or quality control (audit body).

Note: This experience is sufficient to determine whether the conducted audit is complete and correct.

#### **Key Tasks**

##### GGL Participant audits

3. Document assessments must be performed in accordance with the GGL standards and applicable modular documents.
4. Accurate certification decisions must be taken in accordance with ISO/IEC 17021 as well as GGL reporting requirements.

#### **General**

5. The certifier must be fully aware of developments, issues and legislative changes related to the sectors in which the certification is conducted.

#### **Independence and confidentiality**

6. Certifiers are not allowed to perform work that may affect their independence or impartiality. In particular:
  - They may not perform work on guidance and training that affects the implementation of GGL standards and applicable modular documents to the Participant;
  - When they have been involved simultaneously in consultancy and audit of the same GGL Participant over the past 3 years, this is considered a conflict of interest.
7. Certifiers must comply with all requirements regarding the confidentiality of information.