

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

For audits in compliance with
Japanese FIT/FIP Regulations



Guidance B.0.iii

FIT/FIP Audit template

Version 1-1

Valid from 2 March 2026 (Adoption date)

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Document navigation

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

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

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

GGL Setup and Governance <ul style="list-style-type: none"> Articles of association GGL GGL Document structure foundation GGL Regulation GGL Scope definitions GGL CB agreements GGL Partner Code of Conduct GGL Operating Agreement 	GGL Standards <ul style="list-style-type: none"> GGLS1 – Chain of custody criteria GGLS2 – Agricultural source criteria GGLS4 – Transaction and Product Certificate GGLS5 – Forest management criteria GGLS6 – Power company criteria 	RED – Instructions <ul style="list-style-type: none"> 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 Instruction A.6 – RED Supplier verification programme for biogenic residues and waste 	RED – Guidances <ul style="list-style-type: none"> 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 Guidance A.6.vi – RED Supplier verification checklist for biogenic residues and waste 	GHG Guidance <ul style="list-style-type: none"> Guidance ABC.1 – GHG calculator
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	SDE++ – Instructions <ul style="list-style-type: none"> Instruction C.1 – SDE++ Endorsed schemes Instruction C.2 – SDE++ GHG emissions 	SDE++ – Guidances <ul style="list-style-type: none"> Guidance C.0.i – SDE++ Raw materials statement template Guidance C.0.ii – SDE++ Transaction certificate template 		



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Changes and transitioning

This is the first version of the Guidance document.

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

Publication date	7 November 2025
Adoption date	2 March 2026
Effective date	1 March 2027
End of Transition period	1 March 2028



Glossary

Term	Definition
Actual value	Actual value refers to the greenhouse gas emissions savings achieved during some or all stages of a specific biofuel, bioliquid, or biomass fuel production process. These savings are calculated according to the methodology outlined in the applicable GGL Module.
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.
Amount of GGL Biomass	This is the amount of GGL Biomass in metric ton (MT).
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.
Batch	A quantity or consignment of biomass originating at one Point of origin and covered by one Raw Material Statement.
Biomass producer	The first participant in the GGL supply chain for woody and agricultural biomass (covering GGL categories 1, 2, 3, and 4) is known as a Biomass Producer. This entity produces raw materials through harvesting or farming activities and is responsible for delivering Raw Materials Statements. Biomass Producers are similar to First Collectors in that they represent the initial participants in the GGL supply chain.
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.
By-product	A by-product is a secondary product derived from a production, manufacturing or chemical process, not a waste or residue. A by-product may not be the primary aim of such a process but has significant economic value beyond its use as biomass.
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.
Conversion factor	The ratio of the mass of the output intended for biofuel production to the mass of the raw material entering the process.



Term	Definition
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.
Credit system / volume credit system	The volume credit system is a method for tracking the flow of sustainable materials through a supply chain, using a chain of custody approach along with a mass balance system. This system ensures accurate accounting of sustainable materials as they move within the supply chain and allows for the proper allocation of these materials to finished goods based on verifiable bookkeeping. However, GGL does not permit the application of the volume credit system for all types of biomass or for all GGL Scopes. The specific system implemented by GGL to facilitate mass balance management is outlined in GGLS1 - Chain of custody criteria .
Default value	Greenhouse gas emission value attached to a batch of biomass material, listed as "default value" in the applicable GGL Module, and that may, in circumstances specified in that GGL Module, be used in place of an actual value.
Direct origination / [...] originate directly	Biomass in GGL Categories 1, 2, 3, and 4 originates directly from harvesting and farming activities. This means that this biomass is produced at the same time and location as the primary products, such as wood or agricultural goods. In contrast, biomass in GGL Category 5 comes from biogenic residues or waste that are generated when primary products, co- or by-products are separated.
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.
Eligible fuel	Any biomass fuel that listed in the relevant GGL Module and eligible for GGL certification.
First Collector	The first participant in the GGL supply chain for residues and wastes (GGL category 5) is known as the First Collector. This entity collects raw materials from suppliers who provide Raw Materials Statements. First Collectors are similar to Biomass Producers in that they are the initial GGL Participants within the GGL supply chain.
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.



Term	Definition
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 File	[From GGLS4 - Transaction and product certificate] The records and documents used to ensure compliance with relevant regulations, including but not limited to transaction statements, compliance records, verification procedures, supply chain documentation, and transport documents.
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 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 and approved by the relevant authorities (e.g., EU for RED, METI for FIT/FIP) and holds 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 that has been endorsed and approved by the relevant authorities (e.g., the EU for RED or METI for FIT/FIP) holding equivalent status. GGL-Controlled biomass can only come from GGL categories 1, 2, or 3 for woody biomass and must meet specific key sustainability criteria. Therefore, the sustainability of GGL-Controlled woody biomass is certified to a lesser extent than that of GGL-Certified woody biomass.
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.



Term	Definition
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 ₂ eq) makes it possible to compare them and to determine their individual and total contributions to global warming.
Installation	An installation refers to a physical production facility that generates fuel, heat, cooling, or electricity. An installation is considered to be in operation once it has begun the physical production of biofuels, biogas used in the transport sector, bioliquids, as well as heating and cooling, and electricity from biomass fuels.
Internal energy use	The energy consumed during the conversion of raw materials into biomass, such as but not limited to through drying or sieving processes.
Land-related evidence	Evidence of compliance with land-related criteria can be provided in various forms including but not limited to, aerial photographs, satellite images, maps, land register entries, databases, and site surveys. This evidence can demonstrate either “positive” or “negative” compliance. For example, compliance with the criterion regarding “primary forest” could be illustrated by: <ul style="list-style-type: none"> - An aerial photograph showing that the land is planted (positive evidence), or - A map displaying all the primary forests in the region, indicating that the land falls outside of them (negative evidence).
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.
Participant / GGL Participant	An economic operator that has been certified under the GGL Regulation 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).
PC / Product certificate	A certified statement confirming the final conversion of GGL Biomass by GGL Participants that meets the requirements of GGLS4 - Transaction and product certificate .
Point of origin	The location where the raw material directly originates, before its classification as GGL Biomass.



Term	Definition
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.
Producer	Producer of raw material at a Point of origin for a First Collector or Biomass Producer, who may or may not be certified as a GGL Participant.
Prohibited material	Material listed under GGL List of prohibited materials at the GGL Website
Publication date	New (versions of) GGL documents 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.
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 GGLS1 - Chain of Custody criteria 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.
Supplier	Supplier of raw material from a Point of origin to a First Collector or Biomass Producer. A supplier may or may not be certified as a GGL Participant.
TC / Transaction certificate	A certified statement of a transaction between GGL Participants that meets requirements of GGLS4 - Transaction and product certificate .
Transition period	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.



A. Introduction

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

This Guidance complements the requirements outlined in the ***GGL Regulation***. In the event of any discrepancy between this Guidance and the ***GGL Regulation***, this Guidance prevails.

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



B. Summary Audit report

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

B.1 Certification Body (CB)

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

B.2 Participant

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



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

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B.4 Audit process

No.	Item	Answer
B.4.1	Audit itinerary and duration (Note: split by duration spent on-site and remotely – where relevant)	
B.4.2	GGL Standards and Modular documents audited (including version numbers)	
B.4.3	List of Points of origin and/or sites within the GGL Scope that have been audited	
B.4.4	Audit method (risk assessment and sampling basis, in case, stakeholder consultation)	
B.4.5	Certification of other schemes or standards within scope of the audit	
B.4.6	GHG data type (default or actual values – including information on the application of GHG emission saving factors)	

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

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B.6 Audit results

No.	Item	Answer
B.6.1	Auditor signature	
B.6.2	GGL Certificate number	
B.6.3	GGL Certificate validity from/to dates	From: To:
B.6.4	Date of (re)issuance	
B.6.5	Place of (re)issuance	



B.7 Non-conformities and observations

No	Requirement	Non-conformity or observation	Category of Non-conformity Critical / Major / Minor / NA	(agreed) Action	Follow-up	Solved y/n
B.7.1						
B.7.2						
B.7.3						
B.7.4						
B.7.5						
B.7.6						
B.7.7						
B.7.8						
B.7.9						
B.7.10						
B.7.11						
B.7.12						
B.7.13						



C. GGL Scope of Raw material and Participant

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
C.1	All raw materials are categorised according to their Point of origin and composition in a single GGL Biomass category (1-5)						
C.2	Raw material(s) that do not meet the definition and criteria of the biomass categories cannot be certified within the GGL scheme						
C.3	Once certified, all GGL Biomass batches have at least one GGL Scope listed as an attribute. The different scopes valid under the GGL Scheme are defined in GGL Scope definitions .						
C.4	GGL Participants can perform activities within the scope of their GGL certification (i.e., GGL Scope), in accordance with the GGL Standards for which they have been certified.						
C.5	When a GGL Participant buys or sells GGL Biomass with a GGL Scope in which that Participant has not been certified at the same time, the GGL Biomass will lose that GGL Scope attribute as a result.						



E. Participant's Management System

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
E.1	A quality management system shall be available and documented, and ensure that the quantity of biomass material included in the GGL product flows is measured and recorded						
E.2	The location of a Participant shall not be listed as a prohibited location in the GGL List of prohibited materials .						
E.3	The quality management system shall contain documented procedures and methods covering all relevant aspects of the GGL standards within the scope of the participant's GGL certificate						
E.4	To enable adequate tracking and tracing of inputs and outputs, the participant shall describe the main processing steps in sufficient detail, including the processes, information flow, and physical biomass movement within the organisation. Procedures and instructions shall be available for the monitoring of critical control points						
E.5	All process documentation and procedures shall be kept up-to-date						
E.6	An internal audit shall be carried out at least annually, covering all applicable requirements of this						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	standard. It shall be conducted by personnel who are independent of those directly responsible for the activity on which the audit is to be conducted. Subcontractors may perform the audit						
E.7	The results of the internal audit shall be recorded and brought to the attention of the personnel responsible for the area in which the audit is conducted. Regarding any shortcomings observed during the audit, corrective measures must be taken promptly. The implementation and effectiveness of the measures taken shall be verified and recorded						
E.8	Documented quality management system procedures shall include: <ul style="list-style-type: none"> a) storage, transportation and handling of raw materials and final (biomass) products; b) receipt of incoming raw materials, including biomass; c) definition of GGL product groups d) registration of quality and quantity of GGL-Certified and GGL-Controlled biomass, Raw materials and recognition under an Endorsed scheme or not; e) utilising biomass or fuels for production of 						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	energy/heat; f) safety procedures; g) mass balance and traceability; h) records and registrations; i) purchase of biomass/materials; j) registration and documentation of evidence and figures used in the GHG calculations and data gathering; k) Rightful GGL claims; l) Outsourcing/sub-contracting; m) Planning and carrying out internal audits n) Supplier verification as per Instruction B.0 – FIT/FIP Module section E and following (when applicable)						
E.9	If applicable, agreements with service providers relating to compliance with the GGL criteria must be in place.						
E.10	A procedure to establish, document, and implement corrective and preventive measures shall be maintained to avoid the recurrence of identified non-conformities and shortcomings. Changes that arise from the corrective and preventive measures must be implemented and recorded						
E.11	Any changes in the applicable GGL Principles and Criteria shall be included in the participants' (quality) management						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	system						
E.12	In the event of any incorrect claims, labels, logos, or statements issued by the participant, the proper procedure shall be followed to inform stakeholders, identify root causes, and resolve the issues.						
E.13	Participants shall meet all applicable legal requirements, including those of the EUTR, EUDR and the Lacey Act						
E.14	Participants shall provide access to relevant information to buyers if they are required to meet legal requirements						



F. Participant's Authorisations and responsibilities

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



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



G. Provisions relating to transport

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
G.1	Material entering the GGL system (i.e. raw, half-finished and finished materials and products) may only be transported in a manner that prevents substitution or mixing of the contents. If applicable, documents shall be available in the producer's administration, claiming the product is covered under GGL Endorsed certification systems						
G.2	Raw material entering the GGL system may not originate from prohibited Points of origin listed in the GGL List of prohibited materials .						
G.3	Material transported between GGL Participants (i.e. products with a GGL claim) shall be: a) transported in a manner that prevents substitution of contents with different characteristics (e.g. different biomass types b) accompanied with all relevant documents for the (GGL) chain of custody (e.g. transport documents of the actual shipment, Raw Material Statement, Transaction Certificate), proof of cleanliness for the means of transport and documents and information ensuring						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	legal compliance in both the country of origin and its destination (e.g. EUTR, EUDR, Lacey Act)						
G.4	<p>Transport documents must be available for every transport within the chain from the supplier of the raw material to the final user. The transport documents shall state:</p> <p>a) The name and address of the participant and the sender or receiver</p> <p>b) The name and quantity/volume of the shipped product</p> <p>c) The date of the shipment</p>						
G.5	<p>Proof of cleanliness shall be laid down, for example, with a certificate of cleanliness, for every cargo hold that is designated to contain GGL certified material, such as (but not restricted to):</p> <ul style="list-style-type: none"> - trucks - rail wagons - inland waterway barges - sea-going vessels - containers - land-based storage facilities <p>When dedicated transport is used, a written declaration from the transport company is sufficient. The declaration shall state that the trucks and vessels are used solely for the transport of organic material. The trucks must be checked randomly. Reports of the checks have to be available upon request</p>						
G.6	If applicable, proof of						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	legal compliance (e.g. Lacey Act, EUTR, EUDR) shall be maintained for each transported GGL-Certified and GGL-Controlled material						
G.7	An approved Certification Body issues a Transaction Certificate for every transaction between GGLS1 Chain of custody criteria, GGLS6 Power company criteria and Instruction B.0 – FIT/FIP Module certified Participants on GGL claimed material						



H. Participant's Control of incoming products

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
H.1	<p>Upon receipt of raw material, the Participant shall check:</p> <ul style="list-style-type: none"> a) Whether the accompanying documents are correct (e.g. invoices and delivery documents); b) Whether the formal GGL claims used are valid and applicable; c) Whether the particulars referred to in Principle 4 have been provided; d) Whether the general condition of the product meets requirements; e) To what extent the quantity of the raw material meets declared quantities, including amounts lost due to drying, processing and/or handling before collection; f) Whether the product is contaminated with prohibited materials listed in the GGL List of prohibited materials <p>If this inspection raises doubts about whether the product involved complies with the above, then it must be segregated and not further processed. The product may not be</p>						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	sold or processed as GGL-certified until conformity has been demonstrated. Records of the above shall be maintained						
H.2	Each batch of raw material shall be described in a Raw Material Statement. Each batch shall consist only of raw material with the same product characteristics, the same Point of origin, and the same GGL Category of biomass. Raw Material Statements shall be fully completed and signed by the supplier for verification by the Certification Body.						
H.3	If materials are covered by a GGL Endorsed scheme or supplied by a supplier that has been verified under Instruction B.0 - FIT/FIP Module , the following information shall be checked and recorded in a Raw material statement: <ul style="list-style-type: none"> a) The name and address of the Participant or supplier b) The certificate number and GGL Endorsed scheme name, claim and certificate number (if applicable) c) Validity of suppliers' verification by their First Collectors d) When applicable, any checks of online databases regarding the suppliers' certificates under an Endorsed scheme 						
H.4	All incoming materials covered by the participants' GGL						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	system shall comply with, and be registered as, the following two formal GGL claims: - GGL-Certified - GGL-Controlled						
H.5	For GGL-Certified biomass, the raw materials inputs shall be accompanied by valid Raw Material statements or Endorsed scheme certificates as per applicable GGL Standards and GGL Modules. This documentation shall be valid and available.						
H.6	GGL-Controlled biomass is woody biomass for which the raw material inputs shall be accompanied by valid Raw Material statements or Endorsed scheme certificates as per applicable GGL Standards and GGL Modules. This documentation shall be valid and available.						
H.7	The Participant shall identify GGL claimed certified material only as GGL-Certified or as GGL-Controlled when this material meets all applicable criteria						
H.8	The Participant shall monitor and register the volumes of GGL material supplied (incoming). In the event the amount of material supplied deviates from the amounts stated in the statement and invoices, the Participant shall verify the deviation with the supplier and record it.						
H.9	All material delivered to a Participant that is not covered by a GGL-Certified or GGL-Controlled claim (as						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	<p>stipulated under Criteria H.4) shall be provided with a Raw Material Statement qualifying the material under 1 of the categories specified in Instruction B.0 – FIT/FIP Module under B or C, describing the material by (at least):</p> <ul style="list-style-type: none"> • The applicable GGL Scope and GGL Categories 1 through 5, • Its certification under an Endorsed scheme and certificate number, when applicable, • Its name and species, • Its country of origin and geolocation, and • Other applicable attributes per GGL Module 						
H.10	<p>Verification against GGLS5 Forest management criteria, GGLS2 Agricultural source criteria and Instruction B.0 – FIT/FIP Module by the participant shall take place before selling the material as GGL-Certified or GGL-Controlled and:</p> <p>a) Shall be carried out at the FMU/supply unit level for each FMU/supply unit included in the scope.</p> <p>b) Shall be reported and documented adequately to allow its results to be reproduced by third parties.</p> <p>c) Shall be clearly defined for the scope as relevant to the applicable deliveries and Points</p>						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	<p>of origin</p> <p>d) Shall make its results and evidence available to the Certification Body upon request.</p> <p>e) Shall be carried out by qualified and experienced personnel, relevant to the scope of the verification.</p> <p>f) Shall consult relevant stakeholders and experts within a sufficient time before the verification takes place.</p> <p>g) Must be carried out covering the full supply chain, including the forest management unit and/or agricultural supply unit of origin.</p> <p>h) Shall record and document identified non-conformities, risk mitigation and corrective actions resulting from the verifications</p>						
H.11	<p>Verification against the GGLS5 Forest management criteria, GGLS2 Agricultural source criteria and Instruction B.0 – FIT/FIP Module standard shall be repeated every 12 months upon continued or repeated deliveries from the same forest management unit or agricultural supply unit</p>						
H.12	<p>Any non-conformity or well-funded complaint/allegation regarding the FMU or any part of the supply chain shall be investigated within 2 months of identifying the non-conformity or</p>						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	receiving the complaint/allegation. The Certification Body shall be informed within this deadline.						



I. Participant's requirements for Administration and Output

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



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	correctly when communicating the claim to third parties.						
I.5	The Participants' invoices shall contain: a) The formal GGL claim(s) per identified product/material b) Reference to a GGL Transfer Certificate c) Name and contact details of the Participant d) Information necessary to identify the buyer, including name and address e) Document date f) Amounts of biomass						
I.6	Results of checks, measurements, sampling and inspections shall be recorded and filed. The records must clearly show who has performed the inspections and tests, and the accreditation of those who have performed them. An ISO17025-accredited laboratory must perform analyses						
I.7	Records and documents relating to all aspects of the GGL system (including all GGL Standards and GGL FIT/FIP Module) must be maintained for at least 5 years, including but not limited to: - Sales - Purchase - Production - Deliveries (incoming and outgoing) - Transaction Certificates - GHG data - Annual summaries - Complaints and non-conforming products - Suppliers						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	<ul style="list-style-type: none"> - Outsourcing/sub-contracting - Verification evidence against GGLS5 Forest management criteria, GGLS2 Agricultural source criteria, and/or Instruction B.0 – FIT/FIP Module 						

J. Control of processed products

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
J.1	All raw materials and all products, before, during, and after processing, must be traced and identified. Where risks of pollution with foreign material (or non-GGL Certified/Controlled) or mixing with products polluted with foreign materials are identified, these risks must be specified, documented and mitigated						
J.2	No additives may be used that are prohibited in the GGL List of prohibited materials . Additives of vegetable origin used as binding compounds or for other purposes are permitted. Reports of the chemical properties of the additives shall be available upon request						
J.3	Different batches of GGL Biomass with different Modules within their GGL Scope, as defined in GGL Scope definitions , cannot be mixed.						
J.4	Different batches of GGL Biomass with different Categories of Biomass but using the same Module, as defined in GGL Scope definitions , can be mixed, and their Categories accumulate.						
J.5	When (semi-finished) products or raw materials are processed, handled or stored that contain prohibited contents: a) These non-compliant materials must be stored separately before and after processing						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	<p>b) A batch of non-complying materials must be processed at once and without interruptions, and be separated physically, or separated in time, from equivalent treatments relating to non-certified (polluted) and non-eligible products</p> <p>c) Measures must be taken to ensure identification of the batch and to avoid contamination with products which have not been obtained in accordance with the GGL standards</p> <p>d) Processing and storage must be organised and executed in such a way that pollution with non-vegetable materials or prohibited materials is prevented</p>						
J.6	Transport used for GGL material shall be clean to avoid mixture or contamination with products that have not been obtained in accordance with the GGL standards						
J.7	Specifications of raw materials and (semi-finished) products shall be recorded and made available to relevant personnel.						
J.8	Any external storage shall be considered a part of the facility, and procedures and requirements applicable to the facility shall also apply to the storage. In case a participant uses an external storage facility, the participant shall demonstrate that the facility complies fully						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	with all applicable requirements, including those in Principles 7.03, 7.04, and 9 of GGLS1 – Chain of custody criteria. The participant shall, in such a case, include the requirements in an agreement with the manager of the facility or its legal representative, for example, in a contract						
J.9	Any outsourced activities shall be covered by an outsourcing agreement to ensure that the sub-contractor is aware of all responsibilities and procedures regarding GGL certified materials, and must cover: <ul style="list-style-type: none"> a) mutual responsibilities b) segregation requirements for GGL-Certified and GGL-Controlled materials, and for materials with non-overlapping GGL Scopes c) verification and checks of incoming materials covered by the agreement d) the right for the Certification Body to conduct audits if deemed necessary e) any procedures and training required to carry out the outsourced activities as defined in GGL Standards and the GGL FIT/FIP Module f) the obligation that GGL claims, labels and logos are not to be applied in any way by the sub-contractor who is not a GGL Participant himself g) all other 						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	requirements that would apply to the GGL Participant as per GGLS1 - Chain of Custody criteria , himself, in case he would not have outsourced any activity.						



K. Mass balance and mixing requirements

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
K.1	No biomass certified under the GGL Module for FIT/FIP is part of a volume credit system (i.e., no mass balance).						
K.2	GGL-Certified materials may only be mixed with GGL- Controlled materials from GGL Categories 1, 2 or 3 if these materials comply with criterion 2.13, Principle 7, Principle 8, Principle 9 and Principle 10 of this GGLS1 – Chain of custody criteria . After mixing, the materials can only carry the GGL- Controlled claim.						
K.3	GGL Biomass with different, non-overlapping regulatory Modules amongst its GGL Scopes can never be mixed. After mixing, the mass balance of GGL Biomass will lose all GGL Scopes with regulations that do not match across all inputs to the mix.						
K.4	GGL Biomass can never be physically mixed with non-certified material.						
K.5	A physical mix of different categories of GGL Biomass shall be identifiable with a single descriptive name of the product mix.						



L. Participant’s Facilities and Equipment

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
L.1	A procedure for HR processes, such as recruitment, training, retirement and contract termination, is in place.						
L.2	Wages shall meet or exceed minimum industry or national standards, or other recognised wage agreements, as agreed by the local community.						
L.3	<p>Participants are committed to supporting and promoting the principles and rights at work, as set out in the “Fundamental Principles and Rights at Work (1998) and its Follow-up (2022)”, issued by the International Labour Organisation (ILO). Participants shall comply with applicable national labour laws in their countries of operation. In addition, Participants shall document in their Management system (as referred to in Principle 6) the criteria and measures implemented to:</p> <ul style="list-style-type: none"> • Comply fully with ILO standards regarding minimum working age and the prohibition of child labour, and • Further support rights at work: <ul style="list-style-type: none"> – Respecting employees’ freedom of association and the right to collective bargaining; – Avoiding the use of forced or compulsory 						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	labour; and – Promoting equal opportunity and seeking to prevent discrimination in employment and occupation.						
L.4	Participants shall establish, implement and maintain occupational health and safety measures in their quality management system appropriate to the scale and risk profile of their operations. Operations shall be conducted in a manner consistent with the principles of the “ILO Health and Safety in Agriculture Convention” (2001) and the “ILO Working Environment (Air Pollution, Noise and Vibration) Convention” (1977). These measures shall include at least: a. Risk identification and assessment; b. Preventive and corrective measures; c. Safety programs to mitigate identified risks; d. Regular worker training; and e. Provision and enforcement of appropriate personal protective equipment (PPE).						
L.5	The facility and its equipment must be designed and operated in such a way as to ensure full compliance with the applicable legislation regarding environmental principles, practices and safety						
L.6	Measures must be taken in the processing facilities and their equipment to avoid						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	injuries to personnel (including contractors). Dust and hazardous fumes must be extracted from the working space and filtered before release						
L.7	Safety shall be a demonstrable concern for the Participant, and regular evaluations shall be conducted. A safety plan shall be documented, monitored and implemented. The plan shall include safety issues and feasible deadlines for implementation						
L.8	Personal protection equipment shall be made available for all personnel by the participant, and a registration of issued safety equipment shall be kept up to date						



M. Transaction and Product Certificates, Energy and GHG data

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
M.1	A valid GGL Transaction Certificate must accompany all material received with a GGL claim (GGL-Certified or GGL-Controlled)						
M.2	<p>For all material covered by a GGL Transaction Certificate, the Trader or Enduser of GGL-Certified and GGL-Controlled material shall register at least:</p> <ul style="list-style-type: none"> a) the name, address, GGLScope, location and legal representative of the Trader or Biomass producer or First Collector delivering the shipment b) the name, address, GGL Scope, location and legal status of the Biomass producer or First Collector c) any information required under Principle 2.13 of GGLS1 – Chain of custody criteria d) the certificate number of the Trader delivering the material (when applicable) e) the Transaction Certificate number of the batch per GGLS4 – Transaction and product certificate statement and Guidance B.0.ii – FIT/FIP Transaction statement template f) the GGL Scope(s) of the biomass g) the amount of biomass as stated on the Transaction Certificate h) total emissions from the cultivation, production and 						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	transport of the fuel (E) as stated on the Transaction Certificate, i) the transport documents of the shipment, j) and the Load Compartment Inspection (LCI) belonging to the shipment						
M.3	For conversion of GGL-Certified and/or GGL-Controlled biomass into heat and/or power, at least the following information shall be registered: a) the name, address, location, GGL Scope and legal representative of the Biomass Producer, First Collector or Trader who has supplied the GGL biomass; b) the name, address, location, GGL Scope and legal representative of the Trader or End-user to whom they have supplied the biomass; c) the GGSL4 - Transaction and product certificate number under which the batch is sold; d) the GGL Scope(s) of the material; e) the amount of GGL Biomass (or its equivalent calorific content) as stated on the Transaction Certificate; f) the amount of GGL Biomass lost due to drying, processing, handling or other cause since the preceding step in the GGL supply chain; g) total emissions						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	<p>associated with the GGL Biomass (E) as stated on the incoming Transaction Certificate, as well as all emissions associated with the GGL Biomass under his ownership and control, reflecting all emissions (E) up until and including the moment of his next sale of the GGL biomass to a subsequent buyer; and</p> <p>h) the Transaction Certificate numbers of the batches that are part of the outgoing batch.</p>						
M.4	A batch of biomass for conversion into heat and/or power may contain GGL-Certified and GGL-Controlled biomass from different batches covered by a single GGL Transaction Certificate(s), but may not contain any material that a GGL Transaction Certificate does not cover						
M.5	The accumulated total amount of outgoing material for conversion into heat and/or power originating from a batch as covered by an incoming Transaction Certificate may not exceed the net amount of material as registered on that Transaction or Product Certificate.						
M.6	The accumulated calculated total emissions from the use of the fuel (E) in outgoing material originating from a batch as covered by an incoming Transaction Certificate may not be less than the total emissions from the use of the fuel (E) as registered on that Transaction or						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	Product Certificate						
M.7	The GGL scheme uses upstream GHG verification. This means that GGL Participants receiving biomass are responsible for administering and reporting GHG emissions from all upstream supply chain activities that occurred before their ownership of GGL biomass.						
M.8	The value for E to be claimed on an outgoing Transaction or Product Certificate shall be calculated as follows, according to Instruction B.2 – FIT/FIP GHG Emissions and GGL Instruction B.0 – FIT/FIP Module						
M.9	The Participant shall collect all necessary information to calculate the accumulated total GHG emissions (E) of the product, starting with the growing of the crop and relevant forest management activities up to and including the energy used in the production and storage of the product						
M.10	Every following Participant in the chain is obliged to calculate the accumulated total greenhouse gas emission (E) at the point of delivery, by taking the accumulated total greenhouse gas emissions (E) of the received product, and as stated on the Transaction Certificate, increased with the greenhouse gas emissions (E) since receipt (e.g. energy from storage, transport).						
M.11	Each batch of GGL-Certified or GGL-Controlled material shall						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	be provided with all relevant GHG and energy data required to carry out the GHG calculations, and shall be based on a reference period of 12 months before that specific batch						



N. Supplier verification by First Collectors of GGL Category 5 biomass

No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
N.1	First Collectors of biogenic residues and waste in GGL Category 5 that comes from raw material under Instruction B.0 – FIT/FIP Module under B (Eligible fuels) or C (Woody material), shall have a Supplier Verification programme in place that meets the requirements of Principle 2 through 11 of this Instruction B.0 – FIT/FIP Module .						
N.2	Supplier Verification cannot cover more supply chain activities than the initial collection of biogenic residues and waste at origination and their transportation to the First Collector. Further processing activities, e.g., drying, crushing, sieving, pelletizing, or other,s have to comply with requirements for certification from GGLS1 – Chain of custody criteria as well as other applicable criteria from the GGL Scheme.						
N.3	The Raw Material Statement for biomass shall be used to verify compliance against the relevant requirements from Instruction B.0 – FIT/FIP Module . Legal owners and suppliers and/or producers of the material shall sign the Raw Material Statement (or separate statements) to identify the full supply chain as well as to prove and ensure that materials covered by the Raw Material Statement meet the GGL criteria. All relevant evidence shall be requested from suppliers						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	and/or producers to substantiate whether the material meets the applicable GGL criteria.						
N.4	<p>Verification against the requirements from Instruction B.0 - FIT/FIP Module by the First Collector shall take place before selling the material as GGL-Certified biomass in GGL Category 5 and must meet the following requirements:</p> <p>a. Verification shall cover Principle 3 through Principle 11 of Instruction B.0 - FIT/FIP Module, including underlying criteria, substantiated by a verification report per supplier and/or producer that can be based on Guidance B.0.iv - FIT/FIP Supplier verification checklist for biogenic residues and waste;</p> <p>b. Verification shall be conducted for each supplier and/or producer involved in the supply chain, from the Point of origin through delivery to the First Collector;</p> <p>c. Verification shall be reported and documented adequately with findings and evidence for each criterion, to allow its results to be reproduced by third parties;</p> <p>d. The scope of verification shall be clearly defined in relation to the applicable deliveries and Points of origin;</p> <p>e. The results of the verification by the First</p>						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	<p>Collector shall be registered in a Raw Material Statement for all (batches of) raw materials collected from suppliers and/or producers, declaring compliance with the requirements of Instruction B.0 - FIT/FIP Module;</p> <p>f. Verification results and evidence shall be available to the Certification Body of the First Collector upon request and included in the GGL File;</p> <p>g. Verification shall be carried out by qualified and experienced personnel, relevant to the scope of the verification and adapted to the local language, customs and conditions of the country or region where the supplier and/or producer is based. 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 sub-contractor shall be documented and be available upon request;</p> <p>h. The First Collector shall consult relevant stakeholders (e.g., third-party subcontractors, complainants) within a sufficient time before the verification takes place;</p> <p>i. Special care shall be taken to verify the material accounting records of the supplier</p>						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	<p>and/or producer, to ensure that input and output volumes match and that all biomass truly originates from the indicated supplier and/or producer, and truly identifies as biogenic residue or waste. This assessment shall be included in the report; and</p> <p>j. Identified non-conformities, risk mitigation and corrective actions resulting from the verifications shall be clearly recorded and documented.</p>						
N.5	Verification against the requirements set out in this instruction document shall be repeated every 12 months by the First Collector for each supplier and/or producer upon continued or repeated deliveries.						
N.6	Any non-conformity or well-founded complaint/allegation regarding the supplier 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 of the First Collector shall be informed within this deadline						
N.7	Suppliers and/or producers that supply material certified under Endorsed certification schemes per Instruction B.1 - FIT/FIP Endorsed schemes with corresponding evidence are excluded from the supplier verification programme. Such material can enter GGL						



No	Requirement	Evidence	Findings and/or Observations	Non-Conformity			
				None	Minor	Major	Critical
	supply chains as either GGL-Certified or GGL-Controlled biomass, provided it is accompanied by the correct references to the Endorsed scheme certification listed in Guidance B.0.i – FIT/FIP Raw materials statement template.						
N.8	Suppliers and/or producers that have (or will be) visited and audited by a Certification Body within the scope of Instruction B.0 - FIT/FIP Module during 12 months are excluded from the supplier verification programme.						

O. Greenhouse gases (GHG) and Energy balance calculations

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



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