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2011

**BONSUCRO™**  
BETTER SUGAR CANE INITIATIVE



Bonsucro Certification Protocol  
Including Bonsucro EU Certification Protocol

# BONSUCRO CERTIFICATION PROTOCOL

## INCLUDING BONSUCRO EU CERTIFICATION PROTOCOL

Better Sugar Cane Initiative Ltd ('Bonsucro')\*

**VERSION 4.1 SEPTEMBER 2011**

### HISTORY OF THE DOCUMENT

The first version of this Certification Protocol was developed in June 2010 and sent around for consultation to the members of the Bonsucro EU Sub Committee.

The revised version was reviewed by the Bonsucro Management Committee on July 6, 2010 and adopted by the Management Committee on July 27, 2010.

In December 2010 and in March 2011 this version was revised based on feedback received from the EU on the level of compliance of the Bonsucro Certification System with EU RED requirements as well as feedback received from the first pilot audits and training. In September 2011, the document was revised following a review exercise led by Proforest.

Original consultants on the project for Bonsucro in the development of this Certification Protocol have been: NewForesight™.

Revision round	Date	Description of amendment
A	June 2010	Draft version sent to Bonsucro RED Sub Committee
B	July 2010	Final version approved by Bonsucro Management Committee
C	December 2010	Revision made based on compliance with EU RED
D	March 2011	Revision made based on compliance with EU RED
E	September 2011	Revisions following review of document

This document is written in the English language. Bonsucro does not assume any liability for errors or misunderstandings introduced when this document is translated into other languages.

\* Bonsucro is a not for profit company limited by guarantee, registered in the United Kingdom

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# 1 INTRODUCTION

## 1.1 BONSUCRO

Bonsucro is a global multi-stakeholder non-profit initiative dedicated to reducing the environmental and social impacts of sugarcane production. The mission of Bonsucro is to ensure that current and new sugarcane production and all sugarcane derived products are produced sustainably. Bonsucro aims to achieve this mission through designing and organizing a multi-stakeholder process for defining sustainable production of sugarcane and all sugarcane derived products (i.e. ‘Standard Setting’) and ensuring the integrity of its implementation (i.e. ‘Certification’).

## 1.2 BONSUCRO CERTIFICATION SYSTEM

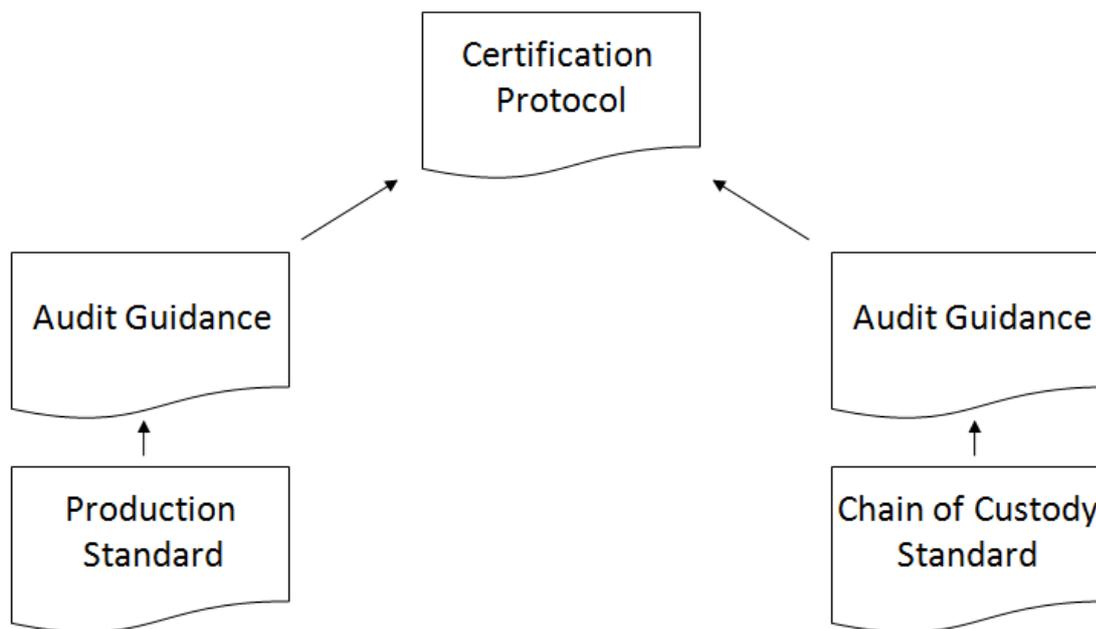
The Bonsucro Certification System consists of 3 main elements:

- **Standards:** Bonsucro has developed 2 standards:
  - The “*Bonsucro Production Standard*” contains principles and criteria for achieving sustainable production of sugarcane and all sugarcane derived products taking into account economic, social and environmental aspects of production.
  - The “*Bonsucro Mass Balance Chain of Custody Standard*” contains a set of technical and administrative requirements for enabling the control of claims on the sustainable production of Bonsucro sugarcane and all sugarcane derived products along the entire supply chain after the mill and its cane supply; through production (e.g. conversion, processing, manufacturing, transformation), warehousing, transportation and trade to use of sugarcane and all sugarcane derived products.

NOTE: Those Chain of Custody requirements that are applicable to the mill and its cane supply area are already included within the Production Standard
- **Audit Guidance:** Bonsucro has developed two guidance and clarification documents which accompany the two standards. Their objective is to provide guidance through: 1.) a description of how to interpret the principles and criteria from the Bonsucro standards, 2.) audit instructions to verify compliance through indicators and verifiers, 3.) information related to exceptional situations, 4.) objective criteria for critical limits, and 5.) Tools and calculations for audit
  - The *Bonsucro Audit Guidance for the Production Standard Including Bonsucro EU Audit Guidance for the Production Standard* provides additional information for Bonsucro members and auditors on the requirements of the Bonsucro Production standard.
  - The *Bonsucro Audit Guidance for Mass Balance Chain of Custody Requirements* provides additional information for Bonsucro members and auditors on the requirements of the Chain of Custody Standard.
- **Certification Protocol:** Bonsucro has developed a Certification Protocol for members and auditors that presents the process and procedures for certification

against the Bonsucro standards. This includes: 1.) certification requirements for economic operators to demonstrate compliance to the Bonsucro standards, 2.) rules and requirements for certification bodies to be given permission to audit against the Bonsucro standards, and 3.) audit procedures for certification bodies to verify compliance with the Bonsucro standards.

Together these 3 elements form the Bonsucro Certification System. As such, these individual documents can never be used as stand-alone documents and must always be used in relation to each other.



The scope of the Bonsucro Certification System can be with or without compliance with the EU Renewable Energy Directive (RED) and its similar provisions in the EU Fuel Quality Directive (FQD). As such, the Bonsucro Certification System makes a distinction between 2 main scopes:

1. **“Bonsucro”**: compliant with Bonsucro requirements
2. **“Bonsucro EU”**: compliant with Bonsucro requirements PLUS additional requirements that are needed for EU RED compliance

Within the Bonsucro Certification System documents (i.e. Standards, Audit Guidance, and Certification Protocol) the extra Bonsucro EU requirements are clearly marked. Both the Bonsucro scope and the Bonsucro EU scope form part of the overall ‘Bonsucro Certification System’ and will be referred to as such from here onwards.

For compliance with the Bonsucro EU scope ALL requirements need to be met (e.g. Bonsucro PLUS additional EU RED requirements). Bonsucro EU certification is equivalent to Bonsucro certification. However, the contrary does not apply; Bonsucro certification is not equivalent to Bonsucro EU certification. Members that do not wish to become Bonsucro EU compliant are excluded from the Bonsucro EU scope extension and do not have to comply with the additional EU RED requirements

### *1.3 INTENT OF THIS DOCUMENT*

The intent of the Bonsucro Certification Protocol is to:

- Outline and prescribe the process and procedures of the Bonsucro Certification System
- Detail the certification requirements for organizations to demonstrate compliance to the Bonsucro Certification System
- Give criteria for the selection, qualification, monitoring and evaluation of certification bodies that wish to operate the Bonsucro standards.
- Describe the audit procedure for certification bodies to verify compliance
- Offer useful tools and methodologies for auditors to verify compliance to individual criteria of the Bonsucro Production Standard and/or Chain of Custody Standard in its Appendices.

### *1.4 INTRODUCTION TO DOCUMENT CONTENT*

Chapter 3 lists the certification requirements for organizations who want to become compliant with the Bonsucro Certification System. This includes an identification of the scope and unit-of-certification, explanation of additional Bonsucro EU requirements, as well as the requirements for operating an “auditable system”.

Bonsucro works with accredited certification bodies for independent certification against the Bonsucro Certification System. Chapter 4 describes the procedures and requirements by which a certification body can be approved by Bonsucro to audit against the Bonsucro Certification System, as well as detailing the qualification criteria of auditors, and the rights and obligations of Bonsucro and of the approved certification bodies.

Chapter 5 describes the process and procedures that a certification body shall follow in arranging and conducting an audit of an organization that is seeking certification against the Bonsucro Certification System. This includes the procedures for client application and contracting, planning, auditing, granting certification, surveillance, and requesting corrective actions.

## 2 SCOPE

### 2.1 SCOPE OF THIS DOCUMENT

- This Bonsucro Certification Protocol outlines and prescribes the process and procedures of the Bonsucro Certification System and gives criteria for the selection, qualification, monitoring and evaluation of certification bodies that wish to operate the Bonsucro standards.
- This Bonsucro Certification Protocol details the certification requirements for economic operators to demonstrate compliance with the Bonsucro Certification System and the audit procedure for certification bodies to verify compliance.
- This Bonsucro Certification Protocol offers useful tools and methodologies for auditors to verify compliance with individual criteria of the Bonsucro Production Standard and/or Chain of Custody Standard in its Appendices.
- The scope of the Bonsucro Certification System can be with or without compliance with the EU Renewable Energy Directive (RED) and its similar provisions in the EU Fuel Quality Directive (FQD). This Certification Protocol as well as the individual Standards makes a clear distinction between “Bonsucro” requirements and additional “Bonsucro EU” requirements. The extra Bonsucro EU requirements that are needed for compliance with EU legislative requirements can be found in the relevant separate “Bonsucro EU” sections of the Bonsucro Certification System documents. In the Bonsucro EU scope this scheme is in full compliance with the criteria for a “voluntary scheme” as referred to in the EU RED.
- The Scope of the Bonsucro Certification System includes Multi-site certification (section 5.5 of this Protocol).

### 2.2 REFERENCES

The Bonsucro Certification Protocol has been established based on the following references:

- a) ISO 9000: 2005 quality management terms and vocabulary
- b) ISO 9001:2008 quality management system
- c) ISO 19011: 2002 quality- and environmental management system’s auditing
- d) ISO IEC Guide 65/EN 45011
- e) ISO Draft IEC Guide 17065
- f) ISO 14065:2007, IDT “Greenhouse gases- Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition”
- g) ISO 14065:2007 IDT
- h) ISO 14064-3:2006
- i) ISEAL procedure P035 on Group Auditing
- j) EU RED 2009/28/EC and EU FQD 2009/30/EC directives, definitions and abbreviations
- k) 2010/335/: EU Commission Decision of 10 June 2010 on guidelines for the calculation of land carbon stocks for the purpose of Annex V to Directive 2009/28/EC OJ L 151, 17.06.2010
- l) Communication from the EU Commission on voluntary schemes and default values in the EU biofuels and bioliquids sustainability scheme OJ C 160, 19.6.2010

- m) Communication from the EU Commission on the practical implementation of the EU biofuels and bioliquids sustainability scheme and on counting rules for biofuels OJ C 160, 19.6.2010

For other documentation that has been used as input see Appendix 1.

## 3 CERTIFICATION REQUIREMENTS

### 3.1 CERTIFICATION REQUIREMENTS

3.1.1 Each economic operator along the supply chain that wishes to claim conformity with the Bonsucro Certification System for the sustainable production of sugarcane and all sugarcane derived products and sourcing must be a registered member of Bonsucro and needs to be certified against the Bonsucro Certification System by an accredited certification body approved by Bonsucro.

3.1.2 To achieve certification against the Bonsucro Certification System, the economic operator must demonstrate compliance with the intent and requirements of the Bonsucro standards. Compliance shall be independently verified by an accredited certification body approved by Bonsucro to perform audits under the Bonsucro Certification System.

3.1.3 Only Bonsucro certified members are allowed to participate in the scheme and trade and trace Bonsucro sustainable sugarcane and all sugarcane derived products and claim conformity with the Bonsucro Certification System.

3.1.4 The validity of a certification is 3 years with annual surveillance audits. After the initial audit, 2 surveillance audits shall be conducted within the next 2 (harvest) years (see section 5.11 of this Protocol).

### 3.2 CERTIFICATION OPTIONS

3.2.1 The Bonsucro Certification System recognizes 2 different scopes of certification:

- The “*Bonsucro Production Standard*” contains principles and criteria for achieving sustainable production of sugarcane and all sugarcane derived products taking into account economic, social and environmental aspects of production.
- The “*Bonsucro Mass Balance Chain of Custody Standard*” contains a set of technical and administrative requirements for enabling the control of claims on the sustainable production of Bonsucro sugarcane and all sugarcane derived products along the entire supply chain after the mill and its cane supply; through production (e.g. conversion, processing, manufacturing, transformation), warehousing, transportation and trade to use of sugarcane and all sugarcane derived products.

NOTE: Those Chain of Custody requirements that are applicable to the mill and its cane supply area are already included within the Production Standard. Therefore mills and their cane supply area only need to comply with the Production Standard.

### *3.3 ADDITIONAL REQUIREMENTS FOR CERTIFICATION AGAINST BONSUCRO EU*

3.3.1 Within the Bonsucro Certification System, the economic operator can select full compliance with EU RED (2009/28/EC) and its similar provisions in the EU FQD (2009/30/EC) as an additional scope of certification. Both the Production Standard and Chain of Custody Standard have a separate set of additional requirements for compliance with EU legislative requirements.

3.3.2 Economic operators wishing to comply with Bonsucro EU must comply 100 % with the additional Bonsucro EU requirements of the Bonsucro Production Standard and/or Chain of Custody Standard AND comply with the additional requirements for identification of EU RED compliant consignments, as described in section 3.6 of this Protocol.

3.3.3 Economic operators that wish to comply with Bonsucro without compliance with EU legislative requirements are excluded from the additional Bonsucro EU requirements of the Production Standard and/or Chain of Custody Standard, as well as certain provisions within this Protocol as described in section 3.6 of this Protocol.

3.3.4 There shall be a clear separation in communication between “Bonsucro” and “Bonsucro EU” certification. Economic operators and certification bodies are required to always include this distinction in all their communication related to the Bonsucro certification process (i.e. registration, application, certification, communication, etc.)

3.3.5 Any legal owner (trader) of Bonsucro compliant and/or Bonsucro EU compliant product must comply with the Chain of Custody Standard in order to claim Bonsucro or Bonsucro EU compliance.

3.3.6 False claims on Bonsucro EU compliance shall be sent to the Complaints & Grievance Committee and may lead to de-certification of the economic operator.

### *3.4 UNIT OF CERTIFICATION*

#### **A: Production Standard**

3.4.1 The unit of certification shall be the sugar mill and its cane supply area.

3.4.1.1 The unit of certification shall be the mill and cane supply area and shall include all relevant activities on the mill site, including by-product production and power export.

3.4.1.2 The cane supply area is the area of farms/estates supplying cane to the mill. For the purposes of certification, the audit scope may be defined by the mill as 100 % of the farms/estates supplying cane to the mill, or a lesser number. In the latter case only a corresponding percentage of the mill’s production can be certified.

3.4.1.3 The total area used for cane production, not just the area harvested in the reporting period, is used in identifying the cane supply area.

3.4.1.4 Audits shall be conducted on the mill and individual farms/estates in the cane supply area, as defined by the specific audit scope. A representative sample of farms/estates will be visited as per the sampling methodology outlined in section 5.6.

3.4.1.5 All suppliers of cane to the mill outside of the scope of certification as defined above shall be treated according to criterion 2.2 of the Production Standard along with other suppliers and service providers.

3.4.1.6 If the mill is purchasing any other sugarcane, sugar or biofuel for inclusion in the mill's production, it shall determine whether the material originates from Bonsucro certified sources in accordance with the Bonsucro chain of custody requirements.

3.4.1.7 To guarantee that the sugarcane processed by the mill actually originated from the area included in the scope of certification, the mill must have chain of custody systems in place as per the Bonsucro chain of custody requirements.

## **B: Chain of Custody Standard**

3.4.2 The unit of certification for Chain of Custody (ChoC) certification shall be a single economic operator. ChoC certification is applicable to all economic operators after the mill and its cane supply base<sup>1</sup> who take legal ownership of the Bonsucro certified sugarcane products and/or all sugarcane derived products thereof, and who wish to make claims about the use or trade of Bonsucro certified sugarcane or derivatives..

3.4.2.1 The economic operator is responsible for ensuring their own and their subcontractors, if applicable, compliance with the certification requirements in the *Bonsucro Mass Balance Chain of Custody Standard*.

3.4.2.2 The certification body shall verify compliance of all activities conducted by the economic operator and its subcontractors.

3.4.2.3 The economic operator shall ensure (e.g. through contractual arrangements) that subcontractors provide unrestricted access to their respective operations, systems, and any and all information to the certification body as part of the audit.

3.4.2.4 Multi-site certification is permitted under the Chain of Custody Standard (see 5.5 of this Certification Protocol).

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<sup>1</sup> Those Chain of Custody requirements that are applicable to the mill and its cane supply area are already included within the Production Standard and are identical to those of the Mass Balance Chain of Custody Standard. Therefore certification against the Chain of Custody Standard itself starts after the mill since they are already covered through the Production Standard.

### *3.5 AUDITABLE SYSTEM*

In order for economic operators to be able to effectively demonstrate compliance with the Bonsucro Certification System, economic operators shall operate an “auditable system”. For this purpose certification bodies shall verify economic operators have a documented management system in place.

3.5.1 The certification body shall verify that the economic operator operates a documented management system, such that procedures and records are maintained covering all of the requirements relating to the production and/or chain of custody standards. The management system shall be appropriate to the type, range and volume of work performed. These requirements may be incorporated in an economic operator’s quality or environmental management system.

3.5.2 The certification body shall verify that the economic operator has defined and document its commitment to implement and maintain the Bonsucro Certification System requirements in accordance with Production Standard and/or Chain of Custody standard. The operator’s commitment shall be made available to the operator’s personnel, suppliers, customers, and other interested parties.

3.5.3 The certification body shall verify that the economic operator has appointed a member of the management who, irrespective of other responsibilities, has overall responsibility and authority for compliance with the production and/or chain of custody standard, and has identified personnel performing work affecting compliance with the production and/or chain of custody standard and define applicable responsibilities.

3.5.4 The certification body shall verify that the economic operator retain s documentation for a period of at least five years or longer if mandatory according to prevailing laws and regulations.

### *3.6 ADDITIONAL REQUIREMENTS FOR IDENTIFICATION OF BONSUCRO EU COMPLIANT CONSIGNMENT*

3.6.1 The certification body shall verify that only consignments fulfilling all additional EU compliance set out in the Chain of Custody Standard requirements are deemed sustainable according to the EU legislative requirements.

### *3.7 CLAIMS*

3.7.1 No public claims relating to compliance of sugarcane and all sugarcane derived products with the Bonsucro standard and Bonsucro EU requirements can be made without valid certification against the Bonsucro Certification System by an accredited certification body that is approved by Bonsucro to perform audits under the Bonsucro Certification System.

3.7.2 Correct use of communications and claims is controlled by the Bonsucro 'Logo Use Requirements' which are available upon request with Bonsucro or can be downloaded from the Bonsucro Management System.

3.7.3 The claims made under the Bonsucro Certification System shall be verified through retrospective auditing of a sample of claims and matched against traded volumes throughout the certificate period.

## 4 APPROVAL PROCEDURE FOR CERTIFICATION BODIES

Bonsucro works with accredited certification bodies for the independent certification of economic operators against the Bonsucro Certification System. Only accredited certification bodies that are approved by Bonsucro are allowed to audit against the Production Standard and Chain of Custody Standard. It is Bonsucro's aim to ensure that economic operators wishing to become certified against the Bonsucro standard(s) can choose from a number of credible and reliable certification bodies.

This chapter describes the procedures and requirements by which a certification body can be approved by Bonsucro to audit against the Bonsucro Production Standard and Chain of Custody Standard.

### 4.1 APPROVAL PROCEDURE FOR CERTIFICATION BODY

4.1.1 A certification body wishing to be approved by Bonsucro to audit against the Bonsucro Production Standard and Chain of Custody Standard must be approved by Bonsucro (e.g. this is different from a 'membership registration'). Certification bodies wishing to be approved by Bonsucro cannot be a registered *member* of Bonsucro.

4.1.2 The certification body can apply for approval with Bonsucro using the application form which is available from Bonsucro upon request. The certification body sends the application form together with the following documentation for approval to Bonsucro:

- An organization chart indicating head- and local offices
- A list of countries in which the certification body shall offer Bonsucro audits. This list must include the name of each local office including the contact details and name of the technical manager responsible for the Bonsucro Certification System.
- The required proof of qualification of the technical manager and (lead) auditor as specified in section 4.3 of this Protocol
- Management systems and procedures incorporating all of the requirements of this Protocol.

4.1.3 Individuals cannot be approved as a certification body.

4.1.4 Subcontracting by the approved certification body of another certification body or a free-lance auditor to perform audits against the Bonsucro Certification System is allowed, subject to compliance with the requirements for lead auditors and auditors specified in section 4.3 of this Protocol. The subcontractor must have a contract with the certification body, be controlled by the certification body and be included in the scope of the ISO IEC guide 65/EN 45011 and the additional requirements of the draft ISO IEC Guide 17065 of the certification body as specified in section 4.4 of this Protocol

4.1.5 When the certification body application and all required documentation have been received by Bonsucro, the documents are reviewed and verified by Bonsucro. If all requirements are met, a contractual agreement is sent to the certification body. This contractual agreement shall include licences for using Bonsucro certification documents, marks and website, as well as the impartiality, confidentiality, liability and secrecy arrangements as specified in the section 4.4 and 4.5 of this Protocol.

4.1.6 Once the certification body has signed and returned the contractual agreement to Bonsucro, Bonsucro shall issue an official approval statement to the certification body.

4.1.7 All Bonsucro approved certification bodies are listed on the Bonsucro website and in the Bonsucro System. Approved certification bodies shall have access to the 'CB Platform' within the Bonsucro Management System for the creation, administration, and management of their Bonsucro client certifications.

4.1.8 The certification body is required to allow auditors of Bonsucro to verify the implementation of the Bonsucro standards, guidelines and procedures at the office of the certification body and allows witness audits by Bonsucro in the field of operation as part of the initial approval process or evaluation process and monitoring of the performance of the certification body and its personnel on the Bonsucro standards

4.1.9 Bonsucro shall monitor and evaluate the performance of the certification body in line with the Certification Protocol. This may include witness audits. In case of evidence of improper procedure or behaviour on following the procedures of the Certification Protocol and the contractual agreement signed between Bonsucro and the certification body, Bonsucro shall issue a warning to the certification body and give the certification body reasonable time to remedy the situation. 3 warnings shall result in a withdrawal of Bonsucro approval. Bonsucro reserves the right to immediately withdraw approval of the certification body in case of major failure to comply.

## *4.2 REQUIREMENTS FOR CERTIFICATION BODY'S OPERATIONS*

4.2.1 The certification body is required to hold accreditation to ISO IEC Guide 65/EN 45011 (1998) by an accreditation body that is member of the International Accreditation Forum (IAF) or European Co-operation for Accreditation (EA) and signatory of the applicable Multilateral Agreement (which includes peer to peer verification by other IAF or EA member accreditation bodies). The certification body shall operate at least one accredited scheme under ISO IEC Guide 65/EN45011 which is relevant to the sustainability criteria as required by Bonsucro Production Standard and Chain of Custody Standard including the Bonsucro EU sustainability requirements. The certification is required to operate their Bonsucro certification systems in accordance with the requirements of ISO IEC Guide 65/EN45011.

4.2.2 Additional accreditation against ISO 14065:2007 IDT "Greenhouse gases-Requirements for greenhouse gas validation and verification bodies for use in accreditation or other forms of recognition" and experience in carrying out audits in conformity with standard ISO 14064-3 establishing specification with guidance for the validation and verification of greenhouse gas assertions is recommended but not mandatory. Accreditation against these standards often includes accreditation against a specific greenhouse gas program such as the European Emission Trading Scheme.

4.2.3 The certification body ensures that documents and records related to Bonsucro certification system are kept for a minimum of 5 years.

4.2.4 The certification body's internal audit and management review of its Bonsucro certification process must be carried out at least annually. This procedure includes the inclusion of any updates and communications from Bonsucro.

4.2.5 The internal audit process shall include the evaluation of subcontractors, complaints, appeals, disputes and other comments from Bonsucro stakeholders and (inter)national governments including EU Commission on the functioning of certification bodies, their auditors and technical management that are operating the Bonsucro Standards. The internal audit process includes the input from retrospective auditing of a sample of claims made under the Bonsucro standards as reported to Bonsucro Ltd by the certification bodies.

4.2.6 The certification body is required to meet the specific procedures for the management of safeguarding impartiality including liability and financing and non-discriminatory conditions, as specified in ISO IEC Guide 17065 (see applicable chapters in Annex 2).

4.2.7 The certification body is required to show evidence of the experience and relevant qualities of the technical management of the certification body and the auditors with claims on sustainability criteria on land use especially biodiversity and carbon stocks as specified in EU RED articles 17 and 18 and specified in the Commission Decision on Guidelines for the calculation of land carbon stocks for the purpose of annex V of directive 2009/28/EC OJ L 151 of 17 June 2010.

4.2.8 The applicant certification body that wishes to operate Bonsucro Standards is required to specify the scope of schemes under existing accreditations.

4.2.9 The certification body is required to include in its management structures at least 1 representative that is an independent expert with sugarcane experience including all sugarcane derived products and is familiar with EU legislative requirements.

### *4.3 QUALIFICATIONS OF THE CERTIFICATION BODY'S TECHNICAL MANAGER, AUDITORS AND LEAD AUDITORS*

This chapter describes the qualification requirements for certification bodies in terms of training and experience to audit against the Bonsucro certification System. Bonsucro makes no distinction in qualification requirements to audit compliance against the Production standard or Chain of Custody Standard. Both standards require the same qualifications for lead auditors and auditors as described below.

#### **A: Technical manager**

4.3.1 The technical manager is the person within the certification body that is responsible for:

- Implementation of the Bonsucro requirements specified in this Protocol.
- Ensuring and supervising that all auditors meet the qualification requirements of Bonsucro and conduct the audits as specified in the Bonsucro Certification Protocol.
- Making the final certification decision and ensuring the final certification decision, certificate and audit summary report are handled according to the requirements specified in section 5.9 of this Protocol.

- Attending Bonsucro certification body training when necessary and remaining up-to-date with Bonsucro Certification System procedures, requirements, and documentation.

4.3.2 The technical manager requires a clear understanding of the auditing process of the Bonsucro Production Standard and Chain of Custody Standard. This includes the following minimum qualification requirements:

- Advanced post high school education degree in the area of agriculture, chemical technology, or food-related disciplines
- Technical skills and qualification related to land use and GHG calculations such as demonstrable experience in other relevant certification schemes
- Successful completion of an ISO 9001/14001 lead auditor course
- Demonstrable knowledge and experience of production and processing systems similar to the Bonsucro Certification System
- Working English language skills for verbal and written communication with Bonsucro, and suitable working language skills for verbal and written communication with the client and the client's relevant stakeholder groups

#### **B: Auditor**

4.3.3 The auditor performs on-site audits under the direction of a lead auditor. As such the auditor is responsible for:

- Performing audits of producers and/or producer groups in compliance with the Bonsucro Production Standard, including-or excluding the Bonsucro EU scope
- Performing audits of economic operators in compliance with the Bonsucro Chain of Custody Standard including-or excluding the Bonsucro EU scope
- Producing accurate and timely audit reports and Bonsucro audit summary reports as specified in section 5.9 of this Protocol.
- Staying up-to-date with the Bonsucro Certification System procedures, requirements, and documentation.

4.3.4 The auditor has to be competent in the audit of the Bonsucro Production Standard and Chain of Custody Standard. This includes the following minimum qualification requirements:

- Post high school education degree in the following area, but not limited to: environment, agriculture, chemical technology, or food-related disciplines.
- Technical skills and qualification related to land use and GHG calculations such as demonstrable experience in other relevant certification schemes
- Proof of participation and completion of training on the practical application of the Bonsucro Production Standard and Audit Guidance, Chain of Custody Standard and Audit Guidance, and Certification Protocol
- Working English language skills for verbal and written communication with Bonsucro, and suitable working language skills for verbal and written communication with the client and the client's relevant stakeholder groups
- Demonstrable knowledge and experience of production and processing systems similar to the Bonsucro Certification System

- Supervised period of training in practical auditing by a qualified lead auditor. This shall cover at least 15 days audit experience in similar certification schemes, achieving a minimum of 2 audits at different organizations.
- Contract with a Bonsucro approved certification body

4.3.5 In addition to the above and in the understanding that not all of the above qualifications may be with 1 auditor the audit team shall be a multidisciplinary team composed under the responsibility of the lead auditor and approved by the technical manager. The team as a whole needs to be qualified in each of the individual fields of experience as specified in section 4.3.7, and the individual audit team members shall to be qualified experts for particular fields of expertise. With regards to the auditing of labour conditions and other social and health and safety aspects in the Bonsucro scope, it is required that at least one of the auditors with social accountability auditing (or ethical auditing) experience is a woman.

4.3.6 The audit team shall have audit skills and audit experience with certification in agricultural, forestry and/or industrial areas covering the following issues:

- Environmental
- Health and safety
- Labour conditions and social aspects
- Legal framework for production of sugarcane and all sugarcane derived products
- Traceability / chain of custody systems
- Bookkeeping and accounting
- Group certification

4.3.7 Bonsucro reserves the right to request the name and CV of the auditor from the certification body at any time. Exceptions to any of these requirements must be approved and registered in advance by Bonsucro.

### **C: Lead Auditor**

4.3.8 The lead auditor is the person within the certification body that is the leader of the audit team.

4.3.9 The lead auditor has to be competent in the audit of the Bonsucro Production Standard and Chain of Custody Standard. In addition to the required qualifications of an auditor (see 4.3.5), the lead auditor fulfils the following extra requirements and qualifications:

- Completion of the Bonsucro-approved certification body training on the practical application of the Bonsucro Production Standard and Audit Guidance, Chain of Custody Standard and Audit Guidance, and Certification Protocol
- Technical skills and qualification related to land use and GHG calculations such as demonstrable experience in other relevant certification schemes
- Demonstrable experience in the auditing processes operating with Mass Balance Tracking and Tracing, preferably in sugarcane processing plants.
- Successful completion of an ISO 9000/9001 lead auditor course
- The lead auditor should have performed a minimum of 5 audits as team leader in similar certification schemes.
- The lead auditor shall have audit skills and audit experience with certification in agricultural, forestry and/or industrial areas covering the following issues:

- Environmental
- Health and safety
- Labour conditions and social aspects
- Legal framework for production of sugarcane and all sugarcane derived products
- Traceability / Chain of Custody systems
- Bookkeeping and accounting

4.3.10 The proof of the qualification requirements for lead auditors as stated in 4.3.9. shall be submitted as a part of the certification body approval process (see section 4.1 of this Protocol). Exceptions to any of these requirements must be approved and registered in advance by Bonsucro.

4.3.11 In order to maintain the lead auditor's qualifications and achieve consistency, all lead auditors shall be subject to review and appraisal of their performance by the certification body. The certification body shall conduct this by combining a number of activities:

- Receiving updates and briefings every year (continued professional development)
- Updating the auditor training plan and/or experience record
- Regular review of documentation (i.e. technical reviews of the audit reports)
- Annual appraisal
- Reviewing complaints or positive feedback
- Annual observed audit by the technical manager

#### *4.4 IMPARTIALITY, INDEPENDENCE AND CONFIDENTIALITY*

The certification body is required to meet the specific procedures for the management of safeguarding impartiality including liability and financing and non-discriminatory conditions, as specified in ISO IEC Guide 17065, ISO 14064 and ICO IEC Guide 65/EN45011 (see Appendix 2).

#### *4.5 RIGHTS AND OBLIGATIONS*

##### **A: Rights and obligations of the certification body towards Bonsucro**

4.5.1 The certification body is responsible for meeting all Bonsucro requirements as specified in this Protocol. The certification body shall notify Bonsucro about changes that might affect the basis for initial approval.

4.5.2 The certification body is required to inform and document Bonsucro about any changes that may affect its accreditation. This may include reports of audits and surveillance by the accreditation body. Bonsucro shall monitor and evaluate the accreditation status including the validity of accreditation certificates of the certification bodies that are approved to operate in the Bonsucro scopes as specified below.

4.5.3 The certification body is responsible for attending Bonsucro certification body training when necessary and remaining up-to-date with Bonsucro Certification System procedures, requirements, and documentation, at the certification body's own cost.

4.5.4 The certification body is required to train, evaluate and qualify key staff and auditors that are involved in the certification activity on the application of the auditing guidelines as provided by Bonsucro to the standards prior to the operation of Bonsucro standards.

4.5.5 The certification body is responsible for its decisions and cannot subcontract these.

4.5.6 The certification body is responsible for ensuring that its accreditation to ISO IEC Guide 65/EN 45011 (1998) remains valid.

4.5.7 The certification body is required to include the scopes of the Bonsucro production standard and/or (when applicable) the Bonsucro Chain of Custody Standard in its scope of certification.

4.5.8 The certification body is responsible for creating, issuing, and uploading the audit summary report and certificate into the Bonsucro Management System.

4.5.9 Certification bodies are entitled, once approved by Bonsucro, to use the Bonsucro logo (as provided for this purpose by Bonsucro) in their direct communication with the economic operators and stakeholders, especially to identify all documents including certificates, instructions and checklists that are used by the certification body and the auditors to operate the Bonsucro scheme. The copyright and the label use is part of the contractual agreement between Bonsucro and the certification body. For public communication the certification body must comply with the logo use requirements as specified in the Bonsucro Communication and Claims Guidelines.

#### **B: Rights and obligations of Bonsucro towards certification body**

4.5.10 Bonsucro is the owner of the Certification System and is responsible for keeping the scheme and related documentation up-to-date and readily available.

4.5.11 Bonsucro has the responsibility as owner of the scheme and standard setter to keep the scheme and the related documents up-to-date and provide the certification body with the correct versions of the scheme documents including related guidance documents and tools.

4.5.12 Bonsucro is responsible for presenting the scheme to the EU Commission for initial recognition and once recognized to maintain the recognition by notifying the Commission about any changes that might affect the basis for initial recognition.

4.5.13 Bonsucro maintains a public website where it publishes the information about the scheme and where it keeps the documents in English, and wherever possible in other languages. All documents are available in the Bonsucro Management System.

4.5.14 Bonsucro has a permanent administration for daily operation, communications and maintenance of the Bonsucro scheme and a (non permanent) technical committee

(committee of experts) consisting of stakeholders of Bonsucro for assisting the users of the system with questions of implementation.

4.5.15 Bonsucro has a website section with a database where it publishes approved certification bodies, and certified economic operators, including the scope of certification (e.g. Bonsucro EU compliant or not) and the validity and expiration dates of the certificates.

4.5.16 Bonsucro provides the labels to the certification bodies and is responsible for controlling the use of labels.

4.5.17 Bonsucro is responsible for the selection and initial approval of the certification bodies for operating the Bonsucro scheme and for monitoring the performance of the certification bodies.

4.5.18 Bonsucro reserves the right to accompany auditors on audits at Bonsucro's own expense.

4.5.19 Bonsucro holds a register of complaints, disputes and appeals against the operation of the scheme and against the certification bodies.

4.5.20 Bonsucro can sanction and ultimately withdraw the approval of certification bodies from the scheme when these no longer comply with the criteria for initial approval, when contractual obligations are not met and when there is evidence of abuse of labels.

## 5 AUDIT PROCEDURE

This chapter describes the process and procedures that a certification body shall follow in arranging, conducting, and reporting upon an audit of an economic operator that is seeking certification against the Bonsucro Production Standard and/or Chain of Custody Standard.

### 5.1 AUDIT PROCEDURE

5.1.1 The economic operator wishing to become certified against the Bonsucro Production Standard and/or Chain of Custody Standard must be a registered member of Bonsucro prior to requesting the audit. Upon registration with Bonsucro the economic operator receives access to the Bonsucro system where all relevant information and documents can be found.

5.1.2 The economic operator can request an audit by a Bonsucro approved certification body through the Bonsucro System. Upon receipt of an audit request, the certification body shall contact the economic operator and start its 'client application and contract procedure' (see section 5.2 of this Protocol for more details).

5.1.3 There must be a contract between the economic operator and the certification body where the scope of the audit, timeframe, and fee is established prior to entering the certification process.

5.1.4 After the contract has been established the economic operator and the certification body agree on a mutually accepted date for the audit. This audit date must be within 6 weeks (30 working days) of signing the contract.

5.1.5 For certification against the Production Standard the audit must cover the full annual harvest cycle. The accounting year for mass balance includes a full annual harvest cycle, which is not allowed to be divided over 2 accounting years.

5.1.6 The audit process shall follow the requirements as specified in section 5.2, 5.3, 5.4, 5.5 and 5.6 of this protocol

5.1.7 For audit against the Production Standard the growers and millers are required to fill out a data collection sheet (see Appendix 1 of the Production Standard Audit Guidance) to be supplied to the certification body before the audit. This information shall be verified during the audit.

5.1.8 The certification body shall prepare an audit summary report of the certification process against the Bonsucro Production Standard and/or Chain of Custody Standard and issue a certificate of conformity (see section 5.9 of this Protocol) to the economic operator within 4 weeks (20 working days) after completing the audit (the audit is completed when the physical audit is finalized and all the relevant documentation is handed in).

5.1.9 The certification body shall upload the audit summary report and the certificate into the Bonsucro System and create a virtual certificate within 2 weeks (10 working days) of the certificate being issued to the economic operator. Upon registration and approval of

the certificate in the Bonsucro System the economic operator shall receive the status 'certified' in the Bonsucro member list.

5.1.10 The validity of a certification is 3 years with annual surveillance audits. After the initial audit, 2 surveillance audits shall be conducted within the next 2 (harvest) years (see section 5.11 of this Protocol). A minimum of one surveillance audit shall be conducted in each (harvest) year. A re-audit needs to be conducted, which is equal to the initial audit before the end of the validity period of 3 years. The re-audit is followed by 2 surveillance audits, with a minimum of 1 surveillance audit in each (harvest) year. This sequence of 3 years shall be repeated.

## 5.2 CLIENT APPLICATION AND CONTRACT

5.2.1 The certification body shall obtain all of the necessary information from the economic operator to develop a proposal to the client to carry out the certification assessment. This information shall include: the general features of the applicant such as corporate entity, name, Bonsucro member number, addresses, legal status, language, and where relevant, human and technical resources.

5.2.2 On receipt of an audit request and all the necessary information from the applicant, the certification body shall perform a contract review and issue a formal proposal document to the economic operator including an application form.

5.2.2.1 This proposal document details the scope of services and shall include an application form and conditions for certification.

5.2.2.2 The location of the applicant's operations and any special requirements such as the language used by the applicant and any major second language used by the applicant's employees in any location to be audited are clearly identified.

5.2.2.3 The proposal package shall include the proposal documentation, along with the certification body's Codes of Practice, Conditions for Certification Services, rules governing the use of the Bonsucro certificate of conformity and claims, and applicable fees.

5.2.2.4 The proposal and linked application / terms and conditions shall have clear guidance on dispute resolution in the event of complaints and or accusation of use of false claims.

5.2.2.5 For multi-site certification (see section 5.5), it must be confirmed at the proposal stage that the overarching management system which controls, enforces, verifies and documents implementation of and compliance with this Bonsucro standard(s) is in place.

5.2.3 The client shall accept the proposal by signing the application form and returning it to the originating certification body *before* any work can commence. The signed application form constitutes the contract between the certification body and the applicant.

5.2.4 With the application, the certification body enters into a 3-year contract, which is representative of the validity of the certification itself (i.e. 3 year certification with annual surveillance audits (see section 5.9 and 5.11 of this Protocol)).

5.2.5 The certification body shall inform Bonsucro of the establishment of a contract for Bonsucro audit through the Bonsucro System. The applicant accepts the exchange of this information by signing the contract.

### 5.3 AUDIT PLANNING

5.3.1 Upon successful completion of the provisions of section 5.2, the certification body shall ensure that the audit plan is established for each audit to provide the basis for agreement regarding the conduct and scheduling of the audit activities.

5.3.2 The certification body shall have a process for selecting and appointing the audit team, including the lead auditor / audit team leader, taking into account the competences needed to achieve the objectives of the audit.

5.3.3 The certification body shall have documented procedures for determining audit duration, and for each economic operator the certification body shall determine the time needed to plan and accomplish a complete and effective audit of the economic operator's management system. The audit duration determined by the certification body, and the justification for the determination, shall be recorded. In determining the audit duration, the certification body shall consider, among other things, the following aspects:

- The requirements and scope of the relevant standard.
- Size and complexity of the economic operator
- Technological and regulatory context
- Any outsourcing of any activities included in the scope of certification
- The results of previous audits
- Number of sites and multi-site considerations.
- (Previous) certificates issued under the Bonsucro Certification System (by other Bonsucro approved certification bodies)

5.3.4 Prior to the audit, the certification body shall require the audit team to:

- Examine and verify the structure, policies, processes, procedures, records and related documents of the economic operator relevant to the management system
- Determine that these meet all the requirements relevant to the intended scope of certification
- Determine that the processes and procedures are established, implemented and maintained effectively, to provide a basis for confidence in the economic operator's management system
- Communicate to the economic operator, for its action, any inconsistencies between the economic operator's policy, objectives and targets (consistent with the expectations in the relevant management system standard or other normative document) and the results.

5.3.5 The certification body shall provide the name of and, when requested, make available background information on each member of the audit team, with sufficient time

for the economic operator to object to the appointment of any particular auditor or technical expert and for the certification body to reconstitute the team in response to any valid objection.

5.3.6 The audit plan shall be prepared by the lead auditor, approved by the technical manager and forwarded to the economic operator prior to the on-site visit. It shall contain as a minimum: audit objectives and scope to match the contract, audit standard, time of opening and closing meeting, auditor meetings, time allocated for various audit activities, working language for the audit, and the roles and responsibilities of audit lead auditor/ audit team leader and team members.

## 5.4 AUDIT

### A: Preliminary review

5.4.1 A preliminary review is optional, but strongly recommended for complex organizations. The preliminary review consists of a review of the economic operator's processes, quality management system and level of implementation, products, and documentation. Part of the preliminary review should be conducted on-site to provide the necessary understanding of the system's operations and management in relation to the nature and complexity of the organization.

5.4.2 The objective of a preliminary review is to:

- Confirm the Bonsucro Production Standard and/or Chain of Custody Standard has been planned and implemented in compliance with the Bonsucro Certification System
- Obtain pertinent information to provide for the main audit's effectiveness and planning. This shall include an evaluation of the clients location and site specific conditions and collection of information related to the processes and operations within the scope of the certification
- Evaluate the state of readiness for the main audit
- Review the audit resources planned for the main audit and agree with the economic operator on the details of the main audit
- Provide feedback to the economic operator to facilitate continual improvement

### B: Certification Audit (initial and re-audit)

5.4.3 The initial audit (referred to here as the 'main audit' is compulsory. The objectives of the main audit are to:

- Confirm that processes and systems of the economic operator conform to the requirements of the Bonsucro Certification System
- Confirm that the economic operator has effectively implemented the requirements of the Bonsucro Production Standard and/or Chain of Custody Standard
- Provide feedback to the economic operator to facilitate continual improvement

5.4.4. The lead auditor shall lead all certification and re-certification audits. The lead auditor shall also lead surveillance, scope change and other audits where the team consists of more than one person.

5.4.5 The audit shall be undertaken at the location of the economic operator, using this Protocol and the most recent version of the Bonsucro Production Standard and/or Chain of Custody Standard. The use of the relevant Bonsucro Audit Guidance documents is mandatory for the auditor and essential for harmonization of the audits and interpretation of the standards.

5.4.5.1 The audit program includes two stages:

- The audit of the documented management system
- The implementation audits

5.4.5.2 These two stages may be undertaken on two different audit visits, or during a single audit visit, depending on planning decisions.

5.4.6 The audit of the documented management system (stage 1) shall include:

- Opening meeting
- The confirmation of the scope of certification;(i.e. Bonsucro EU scope included or excluded); scope of management system, processes and locations, and related statutory and regulatory aspects and compliance (e.g. quality, environmental, labour, health and safety)
- The product specifications including intermediate products, by-products and waste products, including the traceability system, identification of product (administrative and physical); accounting system for mass balance and consignments, how sustainability aspects are recorded and assigned to consignments
- The organization including multi-site structures
- Where applicable, internal audits and management review, including review of corrective actions taken on areas of nonconformity identified during internal audits
- Recording and treatment of complaints
- Site specific conditions in order to determine time and the number of auditors, languages spoken, translators and technical experts required for stage 2
- Closing Meeting with the management including agreement on the timeline for addressing any nonconformities and agreement on program and planning for stage 2

5.4.7 The implementation audit (stage 2) shall include:

- Opening meeting
- Verification of any changes made in the documented management system arising from addressing stage 1.
- Confirmation of audit program and planning including the assignment of guides for the auditors.
- Audit visits to the process and premises, including interviews with key staff and interviews with workers

- Audit visits to the cane supply area, in accordance with the sampling procedure defined in section 5.6
- Sampling of consignments to check data received from suppliers and communicated to customers in the chain of custody
- Verification of claims of sustainability
- In case of Bonsucro EU audit: verification of GHG values (E-values) assigned to consignments and a Mass Balance check
- In case of multisite audit: audit of the group management processes, covering internal audit and management review of the multisite, and visits to the sites that need to be sampled following the instructions in section 5.5 of this Protocol
- Auditors final meeting preparing the closing meeting; summarizing the audit findings
- Closing meeting with the management including review of corrective action requests compliances; and agreement the timetable for closing out corrective action Requests. Agreement planning for surveillance visits

5.4.8 Bonsucro Audit Guidance documents must be used during the audit process. Bonsucro checklists for the Production Standard and/or Chain of Custody Standard are available in the Bonsucro System. The certification body is free to use this checklist and/or can customize the checklist to the project being audited.

5.4.9 When Technical Experts are used, their role is limited to advising the audit team on issues related to their area of expertise. Technical Experts shall not participate actively in the audit process and their use shall not contribute to meeting audit requirements unless they are specifically qualified by the certification body as auditors for the product. This should be agreed with the economic operator in advance.

5.4.10 Bonsucro reserves the right to accompany auditors on audits at Bonsucro's own cost.

## 5.5 MULTI-SITE CERTIFICATION

5.5.1 Multi-site certification is permitted for chain of custody only when one single economic operator is operating more than one site, on the condition these sites have similar processes and products and are covered under one overarching management system which controls, enforces, verifies and documents implementation of and compliance with Bonsucro standards. In that situation the economic operator may apply for multi-site certification. Multi-site certification is applicable for all economic operators in the supply chain *after* the Mill and as a result is only applicable for certification against the Mass Balance Chain of Custody Standard.

5.5.2 When a multi-site certificate is granted the certificate shall include an attached list, listing all included sites.

5.5.3 When a multi-site certification audit is conducted, the certification body shall determine whether the economic operator's management system is adequate to ensure all sites under its control meet the Bonsucro requirements.

5.5.3.1 When a multi-site certification audit is conducted, the certification body shall verify that the central management of the multi-site operation undertakes internal audits of each site at least annually against the Bonsucro scheme and can show evidence by the records that these audits have been executed by qualified auditors that have received training on Bonsucro application and are consistent with the ISO 19011 guidelines.

5.5.3.2 When a multi-site certification audit is conducted, the certification body shall verify that the management of the multi-site at least annually reviews the performance of the main site (i.e. the effectiveness of the quality management system and the compliance of the other sites against the Bonsucro standard requirements) and can show evidence by keeping records.

5.5.4 When a multi-site certification audit is conducted the certification body shall check compliance with the Bonsucro Chain of Custody Standard whereby:

5.5.4.1 The initial audit is covering the central management and a sample of the sites.

5.5.4.2 The certification body may decide which sites and the number of sites to sample depending on the level of confidence the certification body has on the adequateness of the economic operator's management system to ensure all sites under its control meet the Bonsucro requirement central management's internal audit and review.

5.5.4.3 The surveillance audits shall always include the main site and a sample of the subsidiaries scheduled in such way that over the certification contract period of 3 years including 1 initial audit (or re-audit) and 2 surveillance audits, all subsidiaries have been audited at least one time in the sample. The Certification Body may decide to repeat visits to sites depending on the level of confidence that has been obtained from the initial audit.

5.5.5 It is acceptable for an economic operator to hold a multi-site certificate for less than 100% of their sites. It is also acceptable for an economic operator to hold more than one multi-site certificate, where each multi-site certificate covers sites that meet the requirements for certification.

5.5.6 If the sets of sites proposed for certification are controlled by more than one central office, separate certification evaluations shall be carried out for the sites controlled by different central offices, and separate certificates issued.

5.5.7 When one site within the multi-site certification scope makes false claims of conformity, or does not close out Corrective Action Requests, all sites as included in the scope of the certification may be subject to suspension of the certificate and/or sanctions.

## 5.6 SAMPLING METHODOLOGY FOR THE CANE SUPPLY AREA OF THE MILL

5.6.1 The scope of certification within the cane supply area is defined according to section 3.4. Auditing of compliance against the requirements of the Production Standard must be done through sampling. The sampling method is based on the sugarcane volume provided by farms/estates to the mill. Below is a guide for a sampling method for auditors:

- 100 % of the farms/estates providing each more than 25 % of the volume of sugarcane to the mill should be verified for their compliance.
- 50 % of the farms/estates providing each more than 10 % but less than 25 % of the volume of sugarcane to the mill should be verified for their compliance.
- 25 % of the farms/estates providing each between 5 to 10 % of the volume of sugarcane to the mill should be verified for their compliance.
- 10 % of the farms/estates providing each between 1 to 5 % of the volume of sugarcane to the mill should be verified for their compliance.
- 5 % of the farms/estates providing each between 0.5 to 1 % of the volume of sugarcane to the mill should be verified for their compliance.
- When small scale farmers constitute the majority of the supply base of a mill, hence providing each less than 0.5 % of the volume, a minimum 20 farms should be sampled randomly to be verified for their compliance. The exact size of the sample should be determined by the auditor. If small scale farmers are not the majority, the auditor may choose an appropriate number to be sampled.
- In the case where the total supply of cane is from small-scale farmers, as in India, the auditor might require advance information from the receiving mill and should use his auditing skills to ensure representative results.

5.6.2 If there are known risks in specific areas, auditors shall adapt the sampling method to cover risk areas and where adaptations are made, shall explain how decisions were made.

5.6.3 The sample shall be representative of the diversity of production methods (e.g. mechanized harvesting, manual harvesting).

5.6.4 In surveillance audits and re-audits, the auditor should attempt to sample farms not previously sampled, in order to achieve a greater coverage of all farms/estates over time.

5.6.5 The total certified volume of the mill (as the unit-of-certification) shall be calculated from the percentage of total sugar cane tonnage from the farms/estates within the cane supply area that are found to comply with certification requirements. This will be calculated for each sampling category within the scope of certification. The total certified volume of all sampling categories within the scope of certification shall be added up to determine the total certified volume of the mill.

- 5.6.5.1 For example: when 12 suppliers are each providing between 5 to 10 % of the volume of sugarcane to the mill in total representing 1,000,000 MT of cane, then 3 of these suppliers (e.g. 25%) shall be sampled to represent this category within the sampling methodology. When from the sampling 1 of these 3 suppliers is not in compliance then 33% of the total volume of these 12 suppliers is considered to be non-compliant. Hence 666,667 t (e.g. 67% of 1,000,000 t) of this sampling category contributes to the certified

volume of the mill. This calculation is made for every sampling category and added up to form the total certified volume for the mill.

5.6.2.1 In this example, the effect on the amount of cane complying is substantial, and the auditors would be expected to add suppliers in this category to be sampled to enhance accuracy.

5.6.5.3 Only in case of nonconformity of a supplier within the first sampling category (e.g. all suppliers providing each more than 25 % of the volume of sugarcane to the mill should be verified for their compliance) **the total volume of that supplier** must be subtracted from the certified volume of the total cane supply area of the mill.

## 5.7 GROUP CERTIFICATION

5.7.1 Group certification under the Bonsucro Certification System is not allowed: not for certification against the Production Standard, nor for certification against the Chain of Custody Standard.

Note: The certification of the mill's cane supply area is not considered group certification. The sampling methodology to verify compliance of the cane supply area of the mill is detailed in chapter 5.6 of this document.

## 5.8 NONCONFORMITIES AND CORRECTIVE ACTION REQUESTS (CARs)

5.8.1 There are two levels of nonconformities: Major and Minor

**Major:** A nonconformity is considered major if there is insufficient objective evidence to demonstrate conformity against:

- A core indicator (Bonsucro Production Standard)
- At least 80 % of the total indicators in principles 1-5 (Bonsucro Production Standard). This may not be averaged out.
- Any Chain of Custody Standard indicator where there is a systematic failure to implement the requirements (Production Standard ChoC requirements, MB ChoC requirements), and additional EU RED indicators of the Bonsucro standards as defined in section 5.9.1. of this Protocol (where Bonsucro EU RED compliance is being sought)

**Minor:** A nonconformity is considered minor if there is insufficient objective evidence of conformity against non-Core , amounting to less than 20% of the total indicators (Bonsucro Production Standard).

A nonconformity of a ChoC indicator is considered minor if if:

- (a) It is a temporary lapse, or
- (b) It is unusual / non-systematic, or

- (c) The impacts of the nonconformity are limited in their temporal and spatial scale, and
- (d) It does not result in a fundamental failure to achieve the objective of the relevant Bonsucro criterion

5.8.2 The categorization of and guidance on nonconformities are covered in the Audit Guidance for the Production Standard and the Audit Guidance for the Chain of Custody Standard.

5.8.3 After each audit (i.e. initial, surveillance and re-audit), the economic operator receives a compliance audit report from the Body identifying Major or Minor nonconformities, and any agreed corrective actions.

5.8.4 If there are no Major nonconformities a certificate is issued. If there are only minor non-compliances, a certificate shall be issued. A corrective action plan signed by the economic operator shall be audited with the next (surveillance) audit. If there are major nonconformities, no certificate shall be issued until objective evidence has been received and verified by the certification body that these are corrected. This verification may include additional on-site auditing at the economic operator's cost.

## 5.9 CERTIFICATION

5.9.1 The certification body shall prepare an audit summary report on the certification process against the Bonsucro Production Standard and/or Chain of Custody Standard (see Appendix 4 of this Protocol for the minimum content requirements for the summary report).

### A: Production Standard

5.9.1.1 In order to achieve certification with the Bonsucro Production Standard:

- Full compliance with the indicators included in core criteria 1.1, 2.1, 2.4, 4.1, and 5.7 and all criteria from the chain of custody chapter must be demonstrated.
- A minimum of 80 % of the total indicators in principles 1-5 must be satisfied. This may not be averaged out. Failure to comply with less than, or equal to 20 % of total indicators for either principles 1-5, does not constitute a major nonconformity, as referred to in section 5.8.1. of this Protocol.
- All indicators in the Bonsucro Production Standard ChoC requirements or the Bonsucro MB ChoC Requirements.

5.9.1.2 In order to achieve certification with the Bonsucro EU Production Standard:

- Full compliance with the indicators included in core criteria 1.1, 2.1, 2.4, 4.1, and 5.7 and all criteria from the chain of custody chapter must be demonstrated.
- A minimum of 80 % of the total indicators in principles 1-5 and the total indicators from the chain of custody chapter must be satisfied. This may not be averaged out. Failure to comply with less than, or equal to 20 % of

total indicators in principles 1-5, does not constitute a major nonconformity, as referred to in section 5.8.1. of this Protocol.

- Full compliance with the indicators included in the additional Bonsucro EU criteria, and the relevant Bonsucro EU criteria in the Chain of Custody chapter must be demonstrated

5.9.1.3 In calculating the % compliance scoring, a distinction must be made between the cane supply area and the mill:

- Cane Supply Area: calculate the total number of indicators, subtract the indicators that are not applicable and determine the total of valid indicators. From this verify the % of compliance and the % of nonconformities and determine if the farm/estate exceeds the minimum of 80% as compliant.
- Mill: calculate the total number of indicators, subtract the indicators that are not applicable and determine the total of valid indicators. From there verify the % of compliance and the % of nonconformities and determine if the mill exceeds the minimum of 80% compliance. This calculation does not include the ChoC requirements, all of which must be met.

5.9.1.4 The result of the audit shall be a volume of the sugar or biofuel produced being certified, based on the proportion of cane supplied to the mill that achieves the standard.

## **B: Chain of Custody Standard**

5.9.1.5 In order to achieve certification with the Bonsucro Mass Balance Chain of Custody Standard, full compliance with all indicators must be achieved,.

5.9.1.6 In order to achieve certification with the Bonsucro EU Mass Balance Chain of Custody Standard, full compliance with the indicators included in the criteria must be met, PLUS full compliance with indicators included in the additional Bonsucro EU criteria.

5.9.2 On successful completion of the certification process the certification body is authorized to issue the economic operator with a certificate of conformity.

5.9.3 The certification decision cannot be subcontracted by the certification body

5.9.4 The validity of a certification is 3 years with annual surveillance audits (see section 5.11 of this Protocol).

5.9.5 The certification body shall include the following information on the certificate of conformity):

- Name of certificate holder (as registered with Bonsucro)
- Bonsucro member number of certificate holder
- Address of certificate holder
- Name(s) and address(es) of all relevant sites and/or groups that are part of this certification, including the contact details of the management representative responsible for overseeing the certification process
- Bonsucro name and logo

- Scope of certification (e.g. Production Standard / Chain of Custody Standard, Bonsucro EU)
- Version of Bonsucro Production Standard and/or Chain of Custody Standard against which has been audited
- Date of issue and expiry of the certificate (default 3 years)
- Date of first Bonsucro certification
- In case of certification against the Production Standard: total certified production area (in hectares) and the total estimated certified production volume for the first certificate period (in tonnes and/or cubic meters) (see section 5.10 of this Protocol)
- Name, logo, and contact information of the certification body
- Certification body certificate number
- Name and authorized signature of the technical manager of the certification body responsible and qualified for the decision of Bonsucro certification.

5.9.6 The certification body shall upload the audit summary report and the certificate into the Bonsucro System within 2 weeks (10 working days) of the certificate being issued to the economic operator. Upon registration and approval of the certificate in the Bonsucro System the economic operator shall receive the status 'certified' in the Bonsucro member list.

5.9.7 Only after Bonsucro members have received a certification are they allowed to participate in the Bonsucro scheme; i.e. trade and trace Bonsucro sustainable sugarcane and all sugarcane derived products and claim conformity with the Bonsucro Certification System.

### *5.10 DETERMINING ESTIMATED CERTIFIED PRODUCTION VOLUME AND AGGREGATED TRADED VOLUMES*

5.10.1 For certification against the Production Standard the certification body is required to estimate the total certified production volume for the certificate holder. This estimated production volume shall be used as the maximum volume for the certificate holder to trade Bonsucro certified sustainable sugarcane derived products against under this certificate period. This volume shall be registered in the Bonsucro Traceability System. The Bonsucro Traceability System in combination with the requirements listed in this section 5.10 of the Certification Protocol shall guarantee that no certified sugarcane derived products shall be sold in excess of the total physical production.

5.10.1.1 The estimated certified production volume must be determined based on historical production records and expected forecasts for the next harvest year.

5.10.1.2 For mills producing both sugar and ethanol, the total estimated production volume shall be calculated for both products based on the conversion ratio of 1 metric ton of sugar equals 0.6 cubic meters of ethanol.

5.10.1.3 The certification body shall estimate this certified production volume for the year to come (certificate period 1) and update this estimation with every surveillance audit (certificate period 2 and 3) for the year to come as part of the 3 year certification contract.

5.10.1.4 The estimated certified production volume must be mentioned on the certificate and registered in the Bonsucro System, and updated with every surveillance audit.

5.10.1.5 If the certificate holder still has certified volume from the previous certificate (period) in stock, the certification body assesses the volume which is still available to be sold as Bonsucro certified product. The Certified Body notes this volume separately as 'carry over volume' on the certificate or surveillance report and registers it into the Bonsucro System. In stock means there is product registered in the system as Bonsucro compliant that has not be allocated to customers, and at least an equivalent quantity physically on site. Together the estimated certified production volume for the certificate period to come and the carry over volume from the previous certificate (period) shall form the total certified production volume for the certificate holder as the maximum off set to trade against through the Bonsucro System.

5.10.2 For certification against the Chain of Custody Standard the certification body is required to perform a book check at the end of the certificate period on the aggregated volumes traded as Bonsucro by the certificate holder as part of his certificate.

5.10.2.1 The certification body is required to record the total incoming Bonsucro conforming product and total outgoing Bonsucro conforming product at the end of every certificate period based on the information recorded in the certificate holder's commercial trade system.

5.10.2.2 The balance between incoming- and outgoing Bonsucro conforming product at the end of a certificate (period) may never be negative.

5.10.2.3 The aggregated incoming- and outgoing Bonsucro conforming product volumes are recorded by the certification body in the Bonsucro System at the end of every certificate (period).

5.10.3 For the purpose of the mass balance system implemented at the field level, the area to be considered is the area actually harvested, and not the planted area

## *5.11 SURVEILLANCE AUDITS*

5.11.1 As part of the 3 year contract (i.e. the validity of the certification) between the certification body and the unit of certification, annual surveillance audits are required. After the initial audit, 2 surveillance audits shall conducted within the next 2 (harvest) years. The first surveillance audits shall be conducted within 1 year and the second surveillance audit within 2 years after the issue date of the certificate with a maximum flexibility of 3 months (i.e. the certification body has the possibility of moving the surveillance audits 3 months forward or backwards) on the condition that at least one audit is conducted each harvest year. For audit against the Production Standard the surveillance audits shall be carried out in such a way that all aspects of a harvest year are audited within the 3 year validity period. This sequence of 3 years shall then be repeated.

5.11.2 The lead auditor shall lead surveillance audits including scope changes (e.g. Bonsucro to Bonsucro EU and follow-up on CARs). Typically the surveillance audit shall focus on the operational implementation of Bonsucro certification requirements.

5.11.3 The surveillance audit shall include the following:

- Opening meeting
- Verification of changes made in the certification scope or documented system (that may result from the solving of -compliances from previous audits or other changes).  
Confirmation of program and planning the assignment of guides on behalf of the auditors.
- Verification of the economic operator or management representative and key staff of the main operation
- The surveillance audit program shall include at least:
  - Internal audits and management review, including all sites or units that are included in the multi-site scope, when applicable.
  - Review of actions taken on -compliances identified during the previous audit
  - Recording and treatment of complaints
  - Effectiveness of the management system with regards to achieving the certified client's objectives
  - Progress of planned activities aimed at continual improvement
  - Continuing operational control
  - Review of any changes
  - Use of marks and/or any other reference to certification
- Audit visits of the process and premises, including interviews with key staff and interviews with workers
- Audit visits to the cane supply area
- Sampling of consignments to check data received from suppliers and communicated to customers in the chain of custody
- Verification of claims of sustainability
- In case of Bonsucro EU audit: verification of GHG values (E-values) assigned to consignments and a Mass Balance check
- In case of multisite audit: visiting the group management, review internal auditing and management review of the multisite, and visiting the sites that need to be sampled following the instructions in section 5.5 of this Protocol
- Auditors final meeting in preparation for the closing meeting; summarizing the audit findings
- Closing meeting with the management including review of any CARs.

5.11.4 As part of the annual surveillance audits, the certification body is required to estimate the certified production volume for producers for the certificate period to come, as well as perform a book check of the aggregated traded volumes of the previous certificate period (see section 5.10 of this Protocol), including at the end of the certification period.

5.11.5 As part of the surveillance audit and at the end of the certification period the certification body retroactively checks a sample of claims made under the previous certificate period.

5.11.6 After the surveillance audit the lead auditor shall produce a surveillance report including a recommendation for maintaining the certification on the condition that any major CARs have been closed out and proof of implementation of the corrective action plan on outstanding minor nonconformities has been received to the level as required for initial audit.

5.11.7 If major nonconformities are raised after certification, the integrity of the Bonsucro Certification System is at risk. The Certification Body shall inform Bonsucro of these immediately. A maximum of 1 month is to be given to the certificate holder to satisfactorily address the nonconformity. The Certification Body shall audit the effectiveness of the corrective (and preventive actions) taken. Should the nonconformity not be addressed within the 1 month maximum timeframe, a suspension of the certificate and a full re-audit may be necessary. Where objective evidence indicates that there has been a demonstrable breakdown in the supply chain caused by the certificate holder's actions or inactions, and that Bonsucro and/or Bonsucro EU certified product that has been or is about to be shipped which is falsely identified as Bonsucro certified product, immediate action needs to be taken by the Certification Body and the Bonsucro certification should be suspended until objective evidence has been received and verified that the nonconformity has been addressed. This may also include extra surveillance at the economic operators cost. The Certification Body shall notify the Bonsucro within 24 hours of this occurrence and further impacts on relevant certifications.

5.11.8 When a certification is suspended, the economic operator may not promote or advertise their certification in any way and may not claim to be certified. The suspension shall be publicized on the relevant web site and notification to certain industry groups as required.

5.11.9 The Certification Body will record any suspension in the Bonsucro System., including the reason, necessary actions and due date by which all corrective action and follow-up visits must occur. The maximum allowed period for suspension is 1 month, before the certificate is withdrawn.

## *5.12 COMPLAINTS AND APPEAL PROCEDURE*

Economic operators who have a complaint, appeal or dispute with a certification body or subcontractors of the certification body about the audit result and audit process shall submit this to the certification body through the certification body's complaints and appeals procedure as specified in the certification contract. The certification body must report any complaint, appeal or dispute that is not resolved within 4 weeks (20 working days) to Bonsucro. If the economic operator feels that the complaint, appeal or dispute was not handled properly by the certification body, the economic operator can report this to Bonsucro.

## APPENDIX 1: REFERENCE DOCUMENTS USED AS INPUT

### ISO Standards

- a) ISO 9000: 2005
- b) ISO IEC Guide 65/EN 45011
- c) Draft ISO IEC Guide 17065
- d) ISO 9001:2008
- e) ISO 14065
- f) ISO 14064-3

### ISEAL

ISEAL procedure P035 on Group Auditing

### Related Supply Chain Models

- a) Knowledge of existing certification models and mature schemes assisted in the development of the Bonsucro Certification System as follows:
- b) Roundtable on Sustainable Palm Oil (RSPO)
- c) Roundtable on Responsible Soy (RTRS)
- d) Forest Stewardship Council (FSC)
- e) Programme for the Endorsement of Forest Certification schemes (PEFC)
- f) Marine Stewardship Council (MSC)
- g) Rainforest Alliance (RA)
- h) Soil Association (SA)

### European Committee for Standardization

CEN/TC 383: Sustainably produced biomass for energy applications - RED related criteria and indicators - Part X: Conformity assessment including chain of custody, Draft (September 2009)

### EU Directives and related documents

- a) Directive 2009/28/EC of the European Parliament and of the Council of 23 April 2009 on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC.
- b) Directive 2009/30/EC of the European Parliament and of the Council of 23 April 2009 amending Directive 98/70/EC as regards the specification of gasoline, diesel and gas-oil and introducing a mechanism to monitor and reduce greenhouse gas emissions and amending Council Directives 1999/32/EC as regards the specification of fuel used by inland waterways vessels and repealing Directive 93/12/EEC.
- c) Communication from the Commission to the Council and the European Parliament on voluntary and default values in the EU biofuels and bioliquids sustainability scheme, Draft (2009)

### Bio-fuel Supply Chain Models

- a) European Biodiesel Board (EBB)
- b) International Sustainability and Carbon Certification System (ISCC)
- c) Roundtable on Sustainable Biofuels (RSB)

## **APPENDIX 2: APPLICABLE CHAPTERS FROM ISO 17065**

Chapter 5 and chapter 6 from ISO Draft IEC Guide 17065

### **Management of impartiality**

**5.2.1** The certification body shall have top management commitment to impartiality.

**5.2.2** The certification body shall have a publicly accessible statement that it understands the importance of impartiality in carrying out its certification activities, manages conflict of interests and ensures the objectivity of its certification activities.

**5.2.3** The body shall identify risks to its impartiality on an ongoing basis. This shall include those risks that arise from its activities, or from its relationships, or from the relationships of its personnel (see 7.1). However, such relationships do not necessarily present a body with a risk to impartiality.

**NOTE:** A relationship that threatens the impartiality of the certification body can be based on ownership, governance, management, personnel, shared resources, finances, contracts, marketing and payment of a sales commission or other inducement for the referral of new clients, etc.

**5.2.4** If a risk to impartiality is identified, the body shall be able to demonstrate how it eliminates or minimizes such risk.

**5.2.5** When a relationship poses an unacceptable threat to impartiality (such as a wholly owned subsidiary of the certification body requesting product certification from its parent or the same when the certification body belongs to a corporation or holding and other parts of it, manufacturers, etc. requests product certification to its related certification body), then certification shall not be provided.

**5.2.6** Certification bodies shall document how they manage their certification business and any other activities so as to eliminate actual conflict of interest and minimize any identified risk to impartiality. This information shall be made available to the mechanism specified in 6.2. The documentation shall cover all potential sources of conflict of interests that are identified, whether they arise from within the certification body or from the activities of other persons, bodies or organizations.

**5.2.7** The certification body (and any group within its organizational control (see 3.12); or personnel, employed or contracted, in an organization within its majority ownership control or organizational control) shall not offer or provide consultancy on the product that it certifies.

**5.2.8** The certification body is allowed to explain its findings and/or clarify the requirements of the normative documents but shall not give prescriptive advice or consultancy as part of an evaluation. This does not preclude normal exchange of information with the clients and other interested parties or the provision of different determination activities e.g. inspection, testing, audit, required for specific product certification schemes which is considered acceptable.

**5.2.9** The certification body and (and any group within its organizational control; or personnel, employed or contracted, in an organization within its majority ownership

control or organizational control) shall not offer or provide internal management system audits to the client or other legal entities involved in the certification process in those schemes that require the client or other legal entities involved in the certification process to perform internal management system audits. This also applies to that part of government identified as the certification body.

NOTE: See note to 5.2.3

**5.2.10** The certification body shall not certify a product on which a client has received consultancy or internal evaluations, where the relationship between the consultancy organization and the certification body poses an unacceptable threat to the impartiality of the certification body.

NOTE 1: Allowing a minimum period of two years to elapse following the end of the product consultancy is one way of reducing the threat to impartiality to an acceptable level.

NOTE 2: Using, installing and maintaining of a certified product (excluding service) needed for the operation of the certification body is not precluded.

**5.2.11** The certification body's activities shall not be marketed or offered as linked with the activities of an organization that provides product consultancy. The certification body shall take action to correct inappropriate claims by any consultancy organization stating or implying that certification would be simpler, easier, faster or less expensive if the certification body were used. A certification body shall not state or imply that certification would be simpler, easier, faster or less expensive if a specified consultancy organization were used.

**5.2.12** To ensure that there is no conflict of interests, personnel who have provided consultancy for, or been employed by a client, including those acting in a managerial capacity, shall not be used by the certification body to make a certification decision nor resolution of a complaint or appeal for that client within two years following the end of the consultancy or employment.

NOTE: This requirement does not apply to an individual participating in a group/committee

**5.2.13** The certification body shall take action to respond to any threats to its impartiality arising from the actions of other persons, bodies or organizations.

## **Liability and financing**

**5.3.1** The certification body shall evaluate the risks arising from its certification activities and that it has adequate arrangements (e.g. insurance or reserves) to cover liabilities arising from its operations.

**5.3.2** The certification body shall together with its senior executive and staff, be free from any commercial, financial and other pressures which might influence the results of the certification process

## **Non-discriminatory conditions**

**5.4.1** The policies and procedures under which the certification body operates and their administration shall be non-discriminatory and shall be administered in a non-discriminatory manner. Procedures shall not be used to impede or inhibit access by applicants, other than as provided for in this International Standard.

**5.4.2** Certification bodies shall not practice any form of discrimination such as hidden discrimination by speeding up or delaying the processing of applications.

**5.4.3** The certification body shall make its services accessible to all applicants whose activities fall within its declared field of operation. There shall not be undue financial or other conditions.

**5.4.4** Access to the certification process shall not be conditional upon the size of the client or membership of any association or group, nor shall certification be conditional upon the number of certifications already issued.

**NOTE:** However a certification body can deny certification to a client when fundamental/demonstrated reasons exist, such as illegal activities, history of repeated nonconformities with the certification/product requirements and similar issues.

## **Use of license, certificates and marks of conformity**

**5.5.1** The certification body shall exercise proper control over ownership, use and display of licenses, certificates, marks of conformity, and any other mechanisms for indicating a product is certified.

**NOTE;** Guidance on the use of certificates and marks permitted by the CB may be obtained from ISO/IEC Guide 23

**5.5.2** When utilized, a mark shall be directly applied to each certified product; or to product packaging; or on information accompanying each product.

**5.5.3** Incorrect references to the certification system or misleading use of licenses, certificates, marks, or any other mechanism for indicating a product is certified, found in advertisement catalogues, etc. shall be dealt with by suitable action.

**NOTE;** such actions are addressed in ISO/IEC Guide 27 and can include corrective actions, withdrawal of certificate, publication of the transgression and, if necessary, other legal action.

## **Mechanism for safeguarding impartiality**

**6.2.1** The certification body shall safeguard the impartiality of its activities and shall provide a mechanism through which significantly interested parties can provide input on:

- the policies and principles relating to the impartiality of its certification activities,
- counteracting any tendency on the part of a certification body to allow commercial or other considerations to prevent the consistent impartial provision of certification activities,
- matters affecting impartiality and confidence in certification, including openness and public perception

NOTE 1; other tasks or duties may be assigned to the mechanism provided these additional tasks or duties do not compromise its essential role of ensuring impartiality.

NOTE 2: A possible mechanism is a committee.

**6.2.2** The terms of reference, duties, authorities and responsibilities of the mechanism shall be formally documented to ensure representation of a balance of interests such that no single interest predominates (internal or external personnel of the certification body are considered to be a single interest, and shall not predominate), access to all the information necessary (see 5.2.6), and

**6.2.3** If impartiality is not being achieved by the certification body, the mechanism shall not be prohibited from taking appropriate action (e.g. informing authorities, accreditation bodies, and stakeholders). In taking appropriate action, the confidentiality requirements of 8.4 relating to the client and certification body shall be respected.

**6.2.4** Although every interest cannot be represented in the mechanism, a certification body shall identify and invite key interests.

NOTE 1: Such interests may include: clients of the certification body, customers of organizations whose products are certified, representatives of industry trade associations, representatives of governmental regulatory bodies or other governmental services, or representatives of non-governmental organizations, including consumer organizations.

NOTE 2: If the certification body also provides management systems certification, the committee that fulfils clause 6.2 of ISO/IEC 17021 can also fulfil clause 6.2 of ISO/IEC 17065

### APPENDIX 3: SAMPLING METHODOLOGY

The procedures for the sampling methodology are explained in the Certification Protocol 5.6. This is represented by the table below.

Cane supply volume	Percent of farms to be audited	
>25%	100	<p>The number of passing farms of each group shall be used to determine the volume of supply of that group to the Mill. The reckoned volumes are added to give the total volume for certification.</p> <p>If a farm infringes a core criterion, the mill cannot certify its production.</p>
10 to 25%	50	
5 to 10%	25	
1 to 5%	10	
0.5 to 1%	5	
< 0.5%	20 if majority of supply	
If small scale farmers are not the majority of supply, the auditor may choose an appropriate number of these to be sampled.		

#### Sample size for interviews

Additional procedures for human rights and labour issues are required for interviews. The table below provides a base for the interview sample size and length as recommended by Sedex

Audit Days	No. of Workers (excl. Managers)	Individual Interviews	Group Interviews	Total Employees Interviewed	Worker Files/ Time and Wage Records	Effective Time Spent on Interviews
1	1-100	6 (or total number of workers if <5)	1 group of 4	10	10	2.5 hours
2	101-500	6	4 groups of 5	26	26	6 hours
3	501-1000	12	6 groups of 5	42	42	8.5 hours
4	1001-2000	20	8 groups of 4	52	52	12.5 hours
TBC	>2000	Above 2000 workers is capped at 4 man days, but can be increased at the discretion of the client				

Audit Days	No. of Workers (excl. Managers)	Individual Interviews	Group Interviews	Total Employees Interviewed	Worker Files/ Time and Wage Records	Effective Time Spent on Interviews
1	1-100	6 (or total number of workers if <5)	1group of 4	10	10	2.5 hours
2	101-500	6	4 groups of 5	26	26	6 hours
3	501-1000	12	6 groups of 5	42	42	8.5 hours
4	1001-2000	20	8 groups of 4	52	52	12.5 hours
TBC	>2000	Above 2000 workers is capped at 4 man days, but can be increased at the discretion of the client				

Source: Sedex Members Trade Ethical Audit (SMETA) best practice guidance (Version 2.1 January 2009)

**Exceptions:**

- If a site has more than 2000 workers, the number of interviews is determined on a case by case depending on the facility
- For primary producers consideration should be given to the size, spread and the number of growing locations to ascertain man days required.

**Notes:**

1. The ratio of individual and group interviews is for guidance only and may be modified on circumstances but the total number should be adhered to. Where a smaller number of interviews are carried out, a clear justification should be given in the report.
2. The time spent on interviews has been based on an estimation of 15 minutes for individual interview with no issues and 30 minutes for individual interview where issues are raised. Group interviews are estimated at 45 minutes, including time required to convene workers in the interview and sufficient time for all of the group members to express themselves. This length is only a guideline/suggested minimum. Auditors shall rely on their training and experience to determine the length of actual interviews with individual employees. If issues are uncovered with a particular worker, the interview shall be extended to fully explore the issue. Alternatively, if workers are consistently providing the same information, interviews follow the minimum time frame
3. Time and wage records are selected from peak and current periods. The records of the workers who have taken part in individual interviews should always be checked with the remainder selected from a broader pool of employees. In countries where Data Protection laws apply, permission should be obtained in order to review records.
4. In addition to the sampling in the table above, a full 12-month wage and hour records should be reviewed for a relevant sample dependent on the risks of the country and industry. However as a minimum 10 records or 1% of the workforce if above 1,000 workers should be reviewed.
5. In order to supplement the individual and group interviews, auditors may choose to also provide a written survey to a large number of workers on site. The usefulness of written questionnaires is dependent upon the literacy level of workers.

Verification of compliance of labour contractors shall be done through sampling based on

the number of people involved in labour on the operation (mill or farm). The sampling method at farm level is based on a selection of the farm as per the volume criteria, and in addition, the farm shall be representative of different labour contractors that may supply the labour in that area.

At the mill level:

- All the labour contractors providing more than 25 % of the contracted people on the operation shall be verified for their compliance on the human rights and labour standards.
- 50 % of the labour contractors providing each more than 10 % of the contracted people on the operation but less than 25 % to the operation shall be verified for their compliance on the human rights and labour standards.
- 25 % of the suppliers providing each between 5 to 10 % of the contracted people on the operation shall be verified for their compliance on the human rights and labour standards
- 10 % of the suppliers providing each between 1 to 5 % of the contracted people to the operation shall be verified for their compliance on the human rights and labour standards
- 5 % of the suppliers providing each between 0.5 to 1 % of the contracted people on the operation shall be verified for their compliance on the human rights and labour standard.

This may be too small. If 20 out of 40,000 farmers (as in the case of small holders feeding to a mill) are to be audited that represents 0.05% of producers.

## APPENDIX 4: CONTENT REQUIREMENTS FOR AUDIT SUMMARY REPORT

The Audit Summary report must contain at a minimum the following information:

- Standard name and version: Production Standard or Mass Balance Chain of Custody
- Audit date/Report date
- Name of the economic operator
- Address and contact details (tel. fax, email, website)
- Contact person(s) names and positions of staff that attended the opening and closing meetings.
- Scope and program of the audit: Bonsucro or Bonsucro EU
- Initial- or re-audit or 1<sup>st</sup> of 2<sup>nd</sup> surveillance audit
- Single or multi-site (when multi-site, all sites shall be listed)
- Agriculture (cane supply), production processes, warehousing, transport , trade
- Name: lead auditor and qualifications of lead auditor (see team members)
- Name: audit team members and qualifications (social, occupational health and safety, agronomist, food technologist, environment and GHG and other relevant scopes)
- A brief description of the activities in terms of ha of sugarcane, production volumes, products (e.g. white (food grade) sugar, raw sugar, ethanol (hydrated or anhydrous, by products
- A brief description of the organization (or attach organization scheme)
- Results of previous audit: date and nonconformities and status of CARs
- CARs of this audit
- Results of survey: if any complaints or disputes have been observed
- Result of the audit in terms of nonconformities with core criteria and score in % for the noncore criteria.
- Agreement and time schedule on closing out CARs: specify dates and the agreed evidence to be supplied by the economic operator.
- Qualification (after closing out the CARs): % of production volume Bonsucro and Bonsucro EU compliant
- Audit checklist (attached)

## APPENDIX 7: TERMS AND DEFINITIONS

Normative references for definitions referring to:

ISO 9000:2005; ISO 14001:2004; ISO IEC Guide 17000:2004; EU RED (2009/28/EC); EU FQD (2009/30/EC); CEN/TC383

**Accreditation:** Third-party attestation related to a conformity assessment body conveying formal demonstration of its competence to carry out specific conformity assessment tasks (Source: Adapted from ISO/IEC 17000:2004)

**Accreditation body:** Authoritative body that performs accreditation

Note: The authority of an accreditation body is generally derived from government (Source: Adapted from ISO/IEC 17000:2004)

**Audit:** i.e. Conformity assessment, verification; demonstration that specified requirements relating to a product, process, system, person or body are fulfilled

Note 1 - the subject field of conformity assessment includes activities defined elsewhere in this standard, such as testing, inspection and certification, as well as the accreditation of conformity assessment bodies.

Note 2 - The expression “object of conformity assessment” or “object” is used in this standard to encompass any particular material, product, installation, process, system, person or body to which conformity assessment is applied.

(Source: Adapted from ISO/IEC 17000:2004)

**Auditor:** i.e. Assessor, Verifier; person that performs the audit (i.e. assessment, verification)

**Actual value:** The greenhouse gas emission saving for some or all of the steps of a specific biofuel production process; (Source: EU RED 2009/28/EC)

**Agricultural Worker Categories:** Summary of broad categories of agricultural workers.

There is a lack of clear-cut distinctions between different categories of workers. Consequently, there are numerous types of labour relations and different forms of labour force participation. The different categories of workers also vary within each country and, in certain cases; a single farmer may be grouped in more than one category. Many smallholders supplement their income with wages earned by working in large commercial farms during harvesting periods. (Source: ILO)

**Aerothermal energy:** Energy stored in the form of heat in the ambient air (Source: EU RED 2009/28/EC)

**Biofuels:** Means liquid or gaseous fuel for transport produced from biomass (Source: EU RED 2009/28/EC)

**Biofuel production:** Transformation of biomass or of an intermediate product derived from biomass into a biofuel. (Source: CEN/TC383)

**Bioliquids:** Means liquid fuel for energy purposes other than for transport, including electricity and heating and cooling, produced from biomass. (Source: EU RED 2009/28/EC)

**Biomass:** Means the biodegradable fraction of products, waste and residues from biological origin from agriculture (including vegetal and animal substances), forestry and related industries including fisheries and aquaculture, as well as the biodegradable fraction of industrial and municipal waste. (Source: EU RED 2009/28/EC)

**Biomass processing:** Transformation of biomass into an intermediate product (Source: CEN/TC383)

**Bonsucro certified members:** Bonsucro members who have been certified by Bonsucro approved certification bodies to be in compliance with the Bonsucro Certification System

**Certificate period:** 1-year period as part of the 3-year certification validity. Certificate period 1 runs from the issue date of certificate till the start date of the annual surveillance audit. Certificate period 2 runs from the start of the first annual surveillance audit till the start date of the second surveillance audit. Certificate period 3 runs from the start date of the second certificate period till the end date of the certification.

**Certification body:** i.e. Conformity Assessment Body; Body that performs the audit

Note 1 - An accreditation body is not a conformity assessment body (ISO/IEC 17000:2004) (Source: Adapted from ISO/IEC 17011:2005)

**Chain of custody (choc):** The supply chain of a product including all stages from the feedstock production up until the release of the product for consumption (RE: communication from the commission on voluntary schemes). (Source: EU RED 2009/28/EC)

**Chain of custody stage:** Changes of ownership or physical control of biomass, intermediate products, semi-finished products. (Source: CEN/TC383)

**Child:** Any person less than 15 years of age, unless local minimum age law stipulates a higher age for work or mandatory schooling, in which case the higher age would apply. If however, local minimum age law is set at 14 years of age in accordance with developing country exceptions under ILO convention 138, the lower age shall apply. (Source: ILO)

The ILO Minimum Age Convention, No. 138 (1973) states that the minimum age of employment should not be less than the age of completion of compulsory schooling and, in any case, shall not be less than 15 years. However a Member country, whose economy and educational facilities are insufficiently developed, may under certain conditions initially specify a minimum age of 14 years. (Source: ILO)

**Child labour:** Any work by a child younger than the age (s) specified in the above definition of a child, except as provided by ILO recommendation 146. (Source: ILO)

**Client:** Next legal owner of the product in the choc.

**Company:** The entirety of any organization or business entity responsible for implementing the standard. (Source: SA 8000)

**Conducting business with integrity:** Businesses should work against corruption in all its forms, including extortion and bribery. (Source: Principle 10 UN Global Compact)

**Consignment:** A quantity of product mass with unique identification # and attached data dispatched or received at one time and covered by a particular contract or shipping document. A consignment may be composed of one or more lots e.g. multiple truck deliveries from one storage vessel. The attached data specifies the product content in terms of kg (or tons of sugar or litres (or m<sup>3</sup>) of ethanol, the sustainability characteristics and greenhouse gas emission values assigned to that quantity in terms of EU RED annex V

**Default value:** Means a value derived from a typical value by the application of pre-determined factors and that may, in circumstances specified in this Directive, be used in place of an actual value. (Source: EU RED 2009/28/EC)

### Discrimination

1. The term **discrimination** includes—(Art 1 C111)

(a) any distinction, exclusion or preference made on the basis of race, colour, sex, religion, political opinion, national extraction or social origin, which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation;

(b) such other distinction, exclusion or preference which has the effect of nullifying or impairing equality of opportunity or treatment in employment or occupation as may be determined by the Member concerned after consultation with representative employers' and workers' organisations, where such exist, and with other appropriate bodies.

2. Any distinction, exclusion or preference in respect of a particular job based on the inherent requirements thereof shall not be deemed to be discrimination.

3. For the purpose of this Convention the terms **employment** and **occupation** include access to vocational training, access to employment and to particular occupations, and terms and conditions of employment. (Source: ILO Convention C111)

**District heating or district cooling:** Means the distribution of thermal energy in the form of steam, hot water or chilled liquids, from a central source of production through a network to multiple buildings or sites, for the use of space or process heating or cooling. (Source: EU RED 2009/28/EC)

**Document:** Information and its supporting medium

Note 1 - The medium can be paper, magnetic, electronic or optical computer disk, photograph or master sample, or a combination thereof;

Note 2 - Adapted from ISO 9001:2000; ISO 14001:2004

**Economic operator:** Legal owner; Individual or organisation which has ownership or physical control of sugarcane and/or all sugarcane derived products, from their origin to their market availability, for one or several steps in the chain of custody.

Note 1 - Organization is being used here as defined in ISO 14001

**Energy from renewable sources:** Means energy from renewable non-fossil sources, namely wind, solar, aerothermal, geothermal, hydrothermal and ocean energy, hydropower,

biomass, landfill gas, sewage treatment plant gas and biogases. (Source: EU RED 2009/28/EC)

**EU legislative requirements:** referring to both EU RED and EU FQD requirements.

**Forced or compulsory labour:** This shall mean all work or service which is exacted from any person under the menace of any penalty and for which the said person has not offered himself voluntarily. (Source: ILO Convention C29)

**Most common forms of forced or compulsory labour:**

Forced labour can take many forms - some imposed by the State, but the majority in the private economy.....Forced labour can be an outcome of trafficking in persons and irregular migration... Mechanisms of force applied include debt bondage, slavery, misuse of customary practices and deceptive recruitment systems. Some of the most common forms of forced labour include (for a full list see ILO Handbook)

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**Debt-induced forced labour:**

Commonly referred to as “bonded labour” in south Asia, where the practice in most common, but also known as “debt bondage”. .. Debt bondage arises when a person mortgages his or her services or those of his family members to someone providing credit in order to repay the loan or advance.

**Forced labour as an outcome of human trafficking:**

Trafficking in persons, or human trafficking, is often linked to forced labour. It is fuelled by organized criminal networks or individuals and can involve deceptive recruitment, racketeering and blackmailing for the purpose of labour exploitation.

**Forced labour linked to exploitation in labour contract systems:**

This can be found almost everywhere in the world today. For example, migrant workers can find themselves “bonded” to a labour contractor because excessive fees have been charged and with limited if any possibility to change the employer once they arrive in the destination country.

**Geothermal energy:** Energy stored in the form of heat beneath the surface of solid earth. (Source: EU RED 2009/28/EC)

**Greenhouse gas / GHG:** Gaseous constituent of the atmosphere, both natural and anthropogenic, that absorbs and emits radiation at specific wavelengths within the spectrum of infrared radiation emitted by the Earth's surface, the atmosphere, and clouds. (Source: CEN/TC383)

Note - GHGs include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydro-fluorocarbons (HFCs), perfluorocarbons (PFCs) and sulphur hexafluoride (SF<sub>6</sub>).

**Greenhouse gas emission** Mass of a GHG released to the atmosphere over a specified period of time. (Source: Adapted from ISO 14064-1:2006)

**Gross final consumption of energy:** Means the energy commodities delivered for energy purposes to industry, transport, households, services including public services, agriculture, forestry and fisheries, including the consumption of electricity and heat by the energy

branch for electricity and heat production and including losses of electricity and heat in distribution and transmission. (Source: EU RED 2009/28/EC)

**Guarantee of origin:** Means an electronic document which has the sole function of providing proof to a final customer that a given share or quantity of energy was produced from renewable sources as required by Article 3(6) of Directive 2003/54/EC. (Source: EU RED 2009/28/EC)

**Hazardous child labour:** Hazardous child labour is defined by Article 3 (d) of the ILO Convention concerning the Prohibition and Immediate Action for the elimination of the worst forms of child labour, 1999 (182) 3D work which, by its nature or its circumstances in which it is carried out is likely to harm the health, safety or morals of children. (Source: ILO)

**High Conservation Value (HCV):** High Conservation Value (HCV) areas are defined as natural habitats where conservation/ biodiversity values are considered to be of outstanding significance or critical importance based on factors such as the presence of rare or endemic species, sacred sites, or resources harvested by local residents (see [www.hcvnetwork.org](http://www.hcvnetwork.org)). For implementation of the Bonsucro standard each country is required to provide a country specific and official interpretation of High Conservation Value which shall be used for audits in that country. A cut off date of 1 January 2008 shall apply.

The six High Conservation Values (HCVs):

HCV 1 Areas containing globally, regionally or nationally significant concentrations of biodiversity values (e.g. endemism, endangered species, refugia).

HCV 2 Areas containing globally, regionally or nationally significant large landscape level forests, contained within, or containing the management unit, where viable populations of most if not all naturally occurring species exist in natural patterns of distribution and abundance.

HCV 3 Areas that are in or contain rare, threatened or endangered ecosystems.

HCV 4 Areas that provide basic services of nature in critical situations (e.g. watershed protection, erosion control).

HCV 5 Areas fundamental to meeting basic needs of local communities (e.g. subsistence, health).

HCV 6 Areas critical to local communities' traditional cultural identity (e.g. areas of cultural, ecological, economic or religious significance identified in cooperation with such local communities).

**Hydrothermal energy:** Means energy stored in the form of heat in surface water. (Source: EU RED 2009/28/EC)

**Intermediate product:** Output from a unit process that is an input to other unit processes involving further transformation within the system. (Source: CEN/TC383)

**Mass balance system:** a system in which the sustainability data on incoming consignments can be transferred to outgoing consignments. Transfers of data can only happen within a defined site which allows the possibility of a physical mixture of products with different types of sustainability data. If a mixture is split up, any consignment taken out of it can be

assigned any of the sets of sustainability characteristics (accompanied with sizes) as long as the combination of all consignments taken out of the mixture has the same sizes for each of the sets of sustainability characteristics that were in the mixture. An overall positive or neutral balance must be obtained at the end of each inventory period (currently defined as 1 month in the standard). Positive data balances can be carried into the next inventory period.

**Organization:** Company, corporation, firm, enterprise, authority or institution, or part or combination thereof, whether incorporated or not, public or private, that has its own functions and administration.

**Phosphate equivalent as a measure of eutrophication:** Since phosphorus and nitrogen differ in their eutrophication effects, a phosphate equivalent conversion is used based on potency factors of 3.06 for phosphorus and 0.42 for nitrogen. Using 120 kg N /ha/y and 20 kg P /ha/y, the figure would be  $(120 \times 0.42) + (20 \times 3.06) = 112$  kg phosphate/ha/y. (Source: IChemE (2002). Sustainable development progress metrics. Inst. Chem. Engrs. London.)

**Product declaration Document** passed on to the next economic operator in the chain of custody specifying properties, sustainability characteristics and GHG emission data of a defined consignment. (Source: CEN/TC383)

**Occupational accident:** an unexpected and unplanned occurrence, including acts of violence, arising out of or in connection with work which results in one or more workers incurring a personal injury, disease or death. Included in occupational accidents are travel, transport or road traffic accidents in which workers are injured and which arise out of or in the course of work, i.e. while engaged in an economic activity, or at work, or carrying on the business of the employer.

**Occupational injury:** any personal injury, disease or death resulting from an occupational accident; an occupational injury is therefore distinct from an occupational disease, which is a disease contracted as a result of an exposure over a period of time to risk factors arising from work activity. ILO Resolution/Convention 155 on statistics of occupational injuries (resulting from occupational accidents), adopted by the Sixteenth International Conference of Labour Statisticians, (Oct.1998)

**Occupational disease:** A disease contracted as a result of an exposure to risk factors arising from work activity. (Source: ILO)

**Renewable energy obligation:** Means a national support scheme requiring energy producers to include a given proportion of energy from renewable sources in their production, requiring energy suppliers to include a given proportion of energy from renewable sources in their supply, or requiring energy consumers to include a given proportion of energy from renewable sources in their consumption. This includes schemes under which such requirements may be fulfilled by using green certificates. (Source: EU RED 2009/28/EC)

**Record:** Document stating results achieved or providing evidence of activities performed

**Reporting period:** This shall be one year unless otherwise agreed. The period should include a single complete milling season.

**Subcontractor:** A business entity in the supply chain, which directly or indirectly provides the economic operator with goods and/or services integral to and utilised in/for the production of the economic operator's and/or company's goods and/or services.

**Support scheme:** Means any instrument, scheme or mechanism applied by a Member State or a group of Member States, that promotes the use of energy from renewable sources by reducing the cost of that energy, increasing the price at which it can be sold, or increasing, by means of a renewable energy obligation or otherwise, the volume of such energy purchased. This includes, but is not restricted to, investment aid, tax exemptions or reductions, tax refunds, renewable energy obligation support schemes including those using green certificates, and direct price support schemes including feed-in tariffs and premium payments. (Source: EU RED 2009/28/EC)

**Sustainability criteria:** Definitions by which whether or not a sustainability principle has been fulfilled can be judged.

**Typical value:** Means an estimate of the representative greenhouse gas emission saving for a particular biofuel production pathway. (Source: EU RED 2009/28/EC)

**Theoretical recovery of sugar:** The theoretical OR (Overall Recovery) normalized for juice purity and cane fibre content is calculated as:

$$OR = E \cdot BHR = 0.98 \cdot (100 - ((20 \cdot WFC) / (100 - WFC))) \cdot (1.5 - (50 / PJ))$$

where *wFC* is the fibre content of the cane in g/100 g and *PJ* the purity of the raw juice. In addition, refining all white sugar in a white end refinery is expected to increase the undetermined loss by 0.4 % of the sugar in raw juice. Then the factor 0.98 becomes 0.976.

**Traceability:** The ability of each economic operator in the chain of custody to trace back the product or raw material 1 step back to the supplier and one step forward to the client.

**Third-party conformity assessment activity:** Conformity assessment activity that is performed by a person or body that is independent of the person or organization that provides the object, and or user interests in that object. Adapted from ISO/IEC 17000:2004

**Raw material:** Primary or secondary material that is used to produce a product. (Source: Adapted from ISO 14040:2006)

Note - Secondary material includes recycled material.

**Significantly affected:** A significant impact would be apparent if the operations of sugarcane farms or mills resulted in changes to the environment that resulted in (1) the quality and / or quantity of habitat supporting an endangered or threatened species being affected to the extent that the numbers and viability of the species (the classification from the IUCN red list) was adversely affected; (2) conversion, diminution or degradation of the integrity of an endangered habitat such that there was a measurable adverse impact on its ecological status in the opinion of a competent ecologist (3) ecosystem service (such as water supply) being sufficiently changed as to cause material adverse impacts to local communities or ecosystems (for example, flows contain additional nutrients that change downstream ecology or affect the availability of drinking water for downstream communities)

**Sugarcane yield:** Irrigated - 85; Supplementary 65; Rainfed 45 (total yield per year/total ha cut/weighted average age at harvest) for each category of water regime. Value for reporting period or 5 year rolling average can be used. Seedcane production (yields and area) should be excluded and non cane areas and roads and contours should be excluded from area harvested. (Supplementary = irrigation where the system is unable to supply the full crop requirement).

**Supplier/contractor** A business entity which provides the company with goods and/or services integral to, and utilized in/for, the production of the company's goods and/or services. (Source: SA 8000)

**Supplier:** Previous legal owner of the product in the choc

**Subcontractor/sub-supplier:** A business entity in the supply chain which, directly or indirectly, provides the suppliers with goods and/or services integral to, and utilized in/for, the production of the supplier's and/or company's goods and/or services. (Source: SA 8000)

**Subcontractor:** Not the legal owner of the product that is providing a service e.g. harvesting, transport, manufacturing, storage. The subcontractor is operating under full responsibility of the legal owner.

**Sustainability criteria:** States or properties as a means of judging whether or not a sustainability principle has been fulfilled. (Source: CEN/TC383)

**Young worker:** Any worker over the age of a child as defined above and under the age of 18. (Source: ILO)

**Worst forms of child labour:** Whilst child labour takes many different forms, a priority is to eliminate without delay the worst forms of child labour as defined by Article 3 of ILO Convention 182. (Source: ILO)

<b>Symbols and Abbreviations</b>	BOD	biological oxygen demand
	CAR	Corrective action request
	ChoC	Chain of Custody
	COD	chemical oxygen demand
	EMP	environmental management plan
	ESIA	environmental and social impact assessment
	g	grams
	GHG	greenhouse gas
	ha	hectares
	HCV	high conservation value
	kg	kilograms
	kJ	kilojoules
	kWh	kilowatt hours
	L	litres
	MJ	megajoules
	PPE	personal protective equipment
	RS	reducing (invert) sugars
t	metric tonnes	
tc	tonnes cane	
TSAI	total sugars expressed as invert	
y	year	