

## **Benchmark of Bonsucro CoC requirements with CoC requirements in RSPO, ISCC, Fairtrade and ISO draft CoC**

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This document benchmarks the requirements in the Bonsucro chain of custody standard with requirements in CoC standards of RSPO, ISCC-EU and Fairtrade. Additionally, it lists texts from the draft ISO document 'Chain of Custody - General terminology and models'. The benchmark is based on the current CoC requirement, and follows to a large extent the numbering of the indicators in the Bonsucro CoC standard. It is intended to be used to inform the development of a revised Chain of Custody Standard.

For each requirement a separate table lists:

1. The CoC requirement considered;
2. Relevant text from the Bonsucro, RSPO, ISCC and Fairtrade CoC standards and the proposed ISO draft;
3. Remarks and conclusions on how the Bonsucro requirement compares to (equivalent) requirements in the other standards;
4. Recommendations will be developed with the Working Group.

The following scheme documents have been benchmarked:

- Bonsucro EU RED mass balance CoC standard. Version 4.1 October 2016.
- Bonsucro - Guidance for the Bonsucro mass balance CoC standard. Version 4.1 October 2016.
- RSPO Supply Chain Certification Standard – for organizations seeking or holding certification. Adopted by the RSPO Board of Governors on 21 November 2014. Revised on 14 June 2017.
- ISCC 201: System Basics Version 3.0.
- ISCC 203: Traceability and chain of custody Version 3.1 (applicable as per 1 January 2019).
- Fairtrade Trader Standard. Version 01.03.2015 v1.5.
- Explanatory document for the Fairtrade Trader Standard – Version of August 2015.
- ISO - Chain of custody - general terminology and models (ISO/PC 308). Draft of 2015.

<b>CoC requirement</b>	<b>1.Applicability of CoC requirements: who must be certified?</b>
Reference in Bonsucro CoC	<p>5.2 unit of certification</p> <ul style="list-style-type: none"> <li>• Any economic operator who has ownership of Bonsucro/Bonsucro EU RED certified sugarcane products and/or derivatives thereof must be Chain of Custody certified if they want to trade such products or make claim about their activities.</li> <li>• Retailers and distributors of finished products do not need Chain of Custody certification.</li> </ul>
Reference in RSPO CoC	<p>5.1. The General Chain of Custody requirements of the RSPO Supply Chain Standard shall apply to any organization throughout the supply chain that takes legal ownership and physically handles RSPO Certified Sustainable oil palm products at a location under the control of the organization including outsourced contractors. After the end product manufacturer, there is no further requirement for certification.</p> <p>5.1.2 Traders and distributors require a license obtained from RSPO Secretariat to sell RSPO certified product but do not themselves require certification. When selling RSPO certified products, a licensed trader and/or distributor shall pass on the certification number of the product manufacturer and the applicable supply chain model.</p> <p>5.1.3 Either the operator at site level or its parent company seeking certification shall be a member of the RSPO and shall register on the RSPO IT platform.</p> <p>5.1.4 Processing aids do not need to be included within an organization’s scope of certification.</p>
Reference in ISCC CoC	<p>ISCC 203 -Section 3.1: Under ISCC the following elements of the supply chain are subject to certification: farms and plantations, points of origins, first gathering points, central offices, collecting points, traders, storage facilities and processing units (Figure 1).</p> <p>Transport and any modes of transport (e.g. road, rail, air, river or sea) are not subject to certification.</p> <p>All relevant information regarding the transport of sustainable materials (e.g. delivery documents, means and distance of transport, and respective greenhouse gas emissions) are covered by the certification of the aforementioned economic operators (see also ISCC System Document 201 “System Basics”).</p>
Reference in Fairtrade CoC	Scope and Assurance

	<p>This standard applies to all companies that buy and sell Fairtrade products and fall under one of the four categories below. The method of assurance that is chosen to assess compliance with this standard is related to the role of the company in the supply chain and therefore the number and kind of requirements to comply with.</p> <ul style="list-style-type: none"> <li>● The following companies must be certified and are therefore subject to physical audits: <ul style="list-style-type: none"> <li>o Companies that buy and sell a Fairtrade product until the product is in its final packaging.</li> <li>o Companies that buy directly from producers and/or are responsible for paying or conveying the Fairtrade Price or Premium.</li> </ul> </li> <li>● The following companies must be verified and are therefore exempted from physical audits, unless deemed necessary, and are monitored through effective reporting tools: <ul style="list-style-type: none"> <li>o Companies that have signed a licence agreement to use one of the FAIRTRADE Marks or make a reference to Fairtrade and do not fall under any of the two categories above. These are monitored by the respective licensing body. For these companies, the applicable requirements are defined in their license agreement.</li> <li>o Companies working under the Fairtrade Sourced Ingredient (FSI) model for Cotton after the Fairtrade payer, or after the ginning stage (if this comes earlier).</li> </ul> </li> </ul> <p>These are monitored through the Fairtrade traceability tool, Fairtrace.</p> <p>Different requirements apply to different companies depending on their role in the supply chain. You can find if a requirement is applicable to you in the column “applies to”:</p> <ul style="list-style-type: none"> <li>🏢 All traders: means all companies under the scope of application of this standard.</li> <li>🏢 Fairtrade payer: means the company that is responsible for paying the Fairtrade Price or Premium. Please see Annex 1 for the default payer in your product.</li> <li>🏢 Fairtrade conveyor: means the company that is responsible for conveying the Fairtrade Price or Premium from the payer to the producer. Please see in Annex 1 whether first buyers may be allowed to act as Fairtrade conveyors in your product.</li> <li>🏢 First buyer: means the company that buys directly from the producer</li> <li>🏢 FSI traders: are companies working under in the Fairtrade Sourced Ingredient model for all products</li> </ul>
Reference in ISO draft CoC document	<p>The general Chain of Custody model requirements apply to all organizations active in a Chain of Custody and 296 to all Chain of Custody models that are applied.</p> <p>ISO defines ‘organisation’ as: ‘entity or group of people and facilities with an arrangement of responsibilities, authorities and relationships and identifiable objectives’</p>

Remarks and conclusions	No contradictions between BonSucro and other standards, however different language and terms are being used. RSPO requires 'legal ownership and physical handling'. ISCC and Fairtrade refer to 'operators' in the supply chain.
Suggestion for amendment Bonsucro CoC	

CoC requirement	2. Allowable supply chain models
Reference in Bonsucro CoC	Bonsucro EU RED Mass Balance CoC standard and Guidance deal with MB only. Bonsucro also allows credit trading, this is not included in CoC standard.
Reference in RSPO CoC	<p>5.2 Supply chain model</p> <p>5.2.1 The site can only use the same supply chain model as its supplier or go to a less strict system. Declassification/downgrading can only be done in the following order: Identity Preserved -&gt; Segregated -&gt; Mass Balance.</p> <p>5.2.2 The site can use one (1) or a combination of supply chain models as audited and certified by the CB.</p>
Reference in ISCC CoC	ISCC 203 – Chapter 4: Under ISCC EU physical segregation and mass balance are allowed. Book and claim is not allowed.
Reference in Fairtrade CoC	<p>2.1.3 Physical segregation of Fairtrade products  Applies to: All traders that apply physical traceability  You physically segregate Fairtrade products from non-Fairtrade products at all stages of the supply chain.</p> <p>2.1 In certain cases where enforcing physical traceability would currently compromise the aim to maximize benefits to producers, traders do not have to apply physical traceability. They however have to comply with mass balance requirements, to ensure that the volume they buy as Fairtrade corresponds to the volume they sell as Fairtrade. Traders with no physical traceability should aim to use Fairtrade inputs (sourced products) to process Fairtrade outputs. The exemption from physical traceability requirements applies to cocoa, cane sugar, fruit juice and tea (<i>Camellia sinensis</i>). For these product categories, physical traceability is therefore advisable but not compulsory. Also, under the Fairtrade Sourced Ingredient (FSI) model for cotton and the Gold Sourcing Program, where the primary objective is to promote the sourcing of these Fairtrade commodities and the benefits for Fairtrade producers, physical traceability is not required, and mass balance is allowed. In the case of FSI model for cotton, mass balance is allowed for processing activities at and after spinning stage. The activities up to and including the ginning stage must be in conformity with the physical traceability requirements.</p> <p>2.1.8 Mass balance: equivalent amounts of inputs and outputs  Applies to: All traders that apply mass balance  Core: You ensure that the amount of outputs sold as Fairtrade is not more than the amount of inputs sourced as Fairtrade taking into account the processing yields and all losses.  Guidance: Losses is understood as all decreases in weight that the product might incur from its purchase (input) until its sale (output) e.g. during storage, repackaging, processing and transport.</p>

	<p>2.1.9 Mass balance: purchase prior to sale  Applies to: All traders that apply mass balance  Core: You ensure that Fairtrade inputs are purchased before the sale of the Fairtrade outputs.</p> <p>2.1.13 NEW 2018 B2B transparency on traceability model  Applies to: all cocoa and sugar producers and traders  Core Whenever you sell cocoa or sugar products as Fairtrade, you indicate in your sales documentation whether the product is segregated (physically traceable) or traded under mass balance.</p> <p>Guidance: Sales documentation in this context could be either the contract, the invoice or delivery docket. Please note that the rules regarding Business to Consumer communication are not covered in this requirement, but are included in the Guidelines for the Use of the Mark.</p>
Reference in ISO draft CoC document	<p>ISO distinguishes 5 models: IP, segregated, controlled blending, mass balance and book and claim, and defines as follows (Section 4):</p> <p>Identity Preserved model: Chain of Custody model in which the products originate from a single source and their specified characteristics are maintained throughout the supply chain</p> <p>Segregated model: Chain of Custody model in which product characteristics of a product are maintained from the production of the raw materials to the delivery of the final product</p> <p>Controlled blending: Chain of Custody model in which products or raw materials with a set of specified characteristics are mixed according to certain criteria with products or raw materials without that set of characteristics resulting in a known proportion of the specified product characteristics within the final product. Mass Balance model</p> <p>Mass balance: Chain of Custody model in which products or raw materials with specified characteristics are mixed according to defined criteria with products or raw materials without these characteristics and the proportion of the product with specified characteristics may only match the initial proportions on average and will typically vary across particular product instances</p> <p>Book and Claim model: Chain of Custody model in which the administrative record flow is not connected to the physical flow of material throughout the supply chain.</p>

Remarks and conclusions	RSPO, ISCC and Fairtrade distinguish between MB and segregation, whereas Bonsucro only specifies MB. RSPO includes book & claim option in CoC requirements, Bonsucro does not.
Suggestion for amendment Bonsucro CoC	

CoC requirement	3. Unit of CoC certification
Reference in Bonsucro CoC	<p>5.2 Unit of certification</p> <ul style="list-style-type: none"> <li>• Any economic operator who has ownership of Bonsucro/Bonsucro EU RED certified sugarcane products and/or derivatives thereof must be Chain of Custody certified if they want to trade such products or make claim about their activities.</li> <li>• Retailers and distributors of finished products do not need Chain of Custody certification.</li> </ul> <p>Indicator 1.1.2 The economic operator must define the unit of certification, including, in the case of multi-site operators, number of sites and the type of operations covered by the scope of their mass balance Bonsucro/Bonsucro EU RED Mass Balance CoC. An economic operator must implement the mass balance requirements at the level of a single site. Whenever more than one legal entity operates on a site, each legal entity is required to operate its own mass balance.</p> <p>Guidance for implementation: The Mass Balance system shall be applied for each site individually, controlling for mixing and splitting. Site, as described in the Definition section of this document, is: “a single functional part of an economic operator’s operations or a combination of parts situated at one locality, e.g. sugarcane mill, terminal, food processing, storage, tanks”. Examples of sites: farms supplying cane to the mill, warehouses, terminals, factories, etc. In the internal procedures that cover Bonsucro and Bonsucro EU RED certified products, it shall be listed what site(s) is(are) covered under the Internal Control System managing the Mass Balance.</p> <p>A Bonsucro/Bonsucro EU RED CoC multisite certificate cannot be issued if the list of sites is not available.</p>
Reference in RSPO CoC	<p>Module F – Multi-site certification</p> <p>F.1 Definition F.1.1 A multi-site is a certification option for a group of sites that have a contractual link, a defined Central Office and a minimum of two (2) participating sites. Such sites may be groups of refineries, kernel crushers or processing etc., brought together under a Central Office and administered using an Internal Control System (ICS). Central Offices that also process is counted as both Central Office and processing site.</p> <p>F.2 Explanation F.2.1 The organization shall define the geographic area, the number and identity of sites, the supply chain model and the types of operations covered by the scope of their multi-site chain of custody system. (Note: Mass balance accounting can only be implemented at site level.)</p> <p>[RSPO CoC standard contains further requirements on multi-site certification, i.e. in relation to Responsibilities (F3), training (F4), record keeping (F5) and internal auditing (F6) and claims (F7)].</p>

Reference in ISCC CoC	<p>ISCC 201 – Section 3.1: All relevant elements of the supply chain must obtain a certificate in order to handle sustainable materials. Farms or plantations and points of origin, first gathering points or central offices and collecting points, processing units, as well as traders with storage facilities are relevant elements of the supply chain and are subject to certification.</p> <p>Under this standard the elements of the supply chain relevant for certification are also referred to as economic operators.</p> <p>ISCC certificates are site specific. A certificate can only be issued for one geographical site based on a successful audit.</p> <p>Group certification may be possible for farms or plantations, points of origins of waste and residues and storage facilities (see ISCC Document 206 “Group Certification”). Quota obligated parties (i.e. economic operators bringing sustainable bioliquids/ biofuels into the market) can receive a certificate on a voluntary basis.</p> <p>The transport of sustainable material between the different elements of the supply chain does not need to be covered by individual certification. All relevant information regarding transport (e.g. delivery documents, means of transport, transport distance, respective greenhouse gas emissions) is covered by the certification of the above-mentioned elements of the supply chain.</p>
Reference in Fairtrade CoC	<p>2.1.10 Single site mass balance: Applies to: All traders that apply mass balance (except as in 2.1.12) Core: You ensure that Fairtrade inputs are delivered to and processed at the same site where the Fairtrade output is processed.</p> <p>2.1.12 NEW 2018 Group mass balance Applies to: Cocoa and sugar traders that apply group mass balance Core: If you want to implement group mass balance, then you obtain permission from the certification body before implementing it. Any change in the sites involved in the group mass balance also requires permission of the certification body.</p> <p>The certification body will grant permission to apply group mass balance only if the following conditions below are met:</p> <ol style="list-style-type: none"> <li>a. All sites involved in group mass balance belong to the same group.</li> <li>b. One site needs to be designated as the central administration site, where all relevant information on all purchases and sales of the entities of the group is available.</li> <li>c. The group has an adequate system in place, common to all entities of the group that centralizes all Fairtrade purchases and sales information.</li> </ol>

	<p>This system enables checking that the volume of Fairtrade output sold by the group is not more than the volume of Fairtrade input purchased by the group.</p>
<p>Forest Stewardship Council</p>	<p><b>Eligibility for Single CoC certification</b></p> <p>13.1 An organization is eligible for single CoC certification if the scope of the certificate includes a single site or multiple sites (two or more sites) that conform to the following criteria:</p> <ul style="list-style-type: none"> <li>a. one site under the scope of the single CoC certificate is: <ul style="list-style-type: none"> <li>i. acting as the certificate holder;</li> <li>ii. responsible for invoicing of certified and non-certified materials or products covered by the scope of the certificate to external clients;</li> <li>iii. controlling the use of the FSC Trademarks.</li> </ul> </li> <li>b. all sites under the scope of the single CoC certificate are: <ul style="list-style-type: none"> <li>i. operating under a common ownership structure;</li> <li>ii. managed under direct control of the certificate holder;</li> <li>iii. in an exclusive business relationship with each other for the output materials or products covered by the scope of the certificate;</li> </ul> </li> <li>iv. located in the same country.</li> </ul> <p>13.2 For single CoC certification, all sites included in the scope of certification shall conform to all applicable certification requirements specified in FSC-STD-40-004. The requirements specified in FSC-STD-40-003 do not apply.</p> <p>NOTE: In this scenario, all applicable certification requirements as defined in FSC-STD-40-004 shall be evaluated by the certification body at all sites included in the scope of the certificate within each audit (i.e. no sampling applies).</p> <p><b>14. Eligibility for multi-site CoC certification</b></p> <p>14.1 An organization is eligible for multi-site certification if the scope of the certificate includes two or more sites or legal entities (referred to as ‘participating sites’ in FSC-STD-40-003) that conform to the following criteria:</p> <ul style="list-style-type: none"> <li>a. all participating sites and the organization that holds the certificate are linked through common ownership; or</li> </ul>

	<p>b. all participating sites:</p> <ul style="list-style-type: none"> <li>i. have a legal and/or contractual relationship with the organization; and</li> <li>ii. have common operational procedures (e.g. same production methods, same product specifications, integrated management software); and</li> <li>iii. are subject to a centrally administered and controlled management system established by the organization that has authority and responsibilities beyond those related solely to certification, including at least one of the following elements: <ul style="list-style-type: none"> <li>• centralized purchase or sales function of forest products;</li> <li>• operation under the same brand name (e.g. franchise, retailer).</li> </ul> </li> </ul> <p>14.2 Based on the requirements of Clause 14.1, the following organizations are not eligible for multi-site CoC certification:</p> <ul style="list-style-type: none"> <li>a. organizations that do not have authority over the admission or removal of participating sites from the certificate scope;</li> <li>b. associations;</li> <li>c. non-profit organizations that have for-profit members.</li> </ul>
Reference in ISO draft CoC document	ISO refers to 'organisation' ('entity or group of people and facilities with an arrangement of responsibilities, authorities and relationships and identifiable objectives')
Remarks and conclusions	No contradictions, however Bonsucro requirement/guidance could be further detailed. (note:Other standards permit multiple legal entities to be part of the same multisite.)
Suggestion for amendment Bonsucro CoC	

CoC requirement	4.Outsourcing activities
Reference in Bonsucro CoC	<p>Indicator 1.1.3 Requirements of the standard apply to all applicable activities outsourced to independent third parties (e.g. subcontracts for storage, transport or other outsourced activities).</p> <p><b>Guidance for implementation:</b> Any outsourced activity shall be listed and its role in the mass balance system shall be defined. If any outsourced activity embeds risks for the accuracy of the sustainability claim, such as mixing and splitting in an individual site, the economic operator shall make sure that the activity is covered by the mass balance procedure and that it is correctly implemented.</p> <p>Records of internal reviews shall be available (indicator 1.2.4). In the case that the economic operator is not able to influence or check the procedures in place concerning the outsourced activities, the third party shall seek chain of custody certification independently.</p> <p>It is allowed for a third party to be included in the mass balance procedures of more than one economic operator.</p>
Reference in RSPO CoC	<p>5.5 Outsourcing activities</p> <p>5.5.1 In cases where an operation seeking or holding certification outsources activities to independent third parties (e.g. subcontractors for storage, transport or other outsourced activities), the operation seeking or holding certification shall ensure that the independent third party complies with the requirements of the RSPO Supply Chain Certification Standard. A CPO mill and independent mill cannot outsource processing activities like refining or crushing.</p> <p>This requirement is not applicable to outsourced storage facilities where the management of the oil palm product(s) and instructions for tank movements are controlled by the certified organization (not the tank farm manager).</p> <p>5.5.2 Sites which include outsourcing within the scope of their RSPO Supply Chain certificate shall ensure the following: a) The site has legal ownership of all input material to be included in outsourced processes; b) The site has an agreement or contract covering the outsourced process with each contractor through a signed and enforceable agreement with the contractor. The onus is on the site to ensure that certification bodies (CBs) have access to the outsourcing contractor or operation if an audit is deemed necessary. c) The site has a documented control system with explicit procedures for the outsourced process which is communicated to the relevant contractor. d) The site seeking or holding certification shall furthermore ensure (e.g. through</p>

	<p>contractual arrangements) that independent third parties engaged provide relevant access for duly accredited CBs to their respective operations, systems, and any and all information, when this is announced in advance.</p> <p>5.5.3 The site shall record the names and contact details of all contractors used for the processing or physical handling of RSPO certified oil palm products.</p> <p>5.5.4 The site shall at its next audit inform its CB of the names and contact details of any new contractor used for the processing or physical handling of RSPO certified oil palm products.</p>
Reference in ISCC CoC	ISCC 203 Section 3.1 (Management System): Any audit for verifying compliance with the requirements of this standard is related to a legal entity at a specific site (defined as being the geographical location with precise boundaries). If operational units outsource or delegate tasks that are related to sustainability, traceability or chain of custody to service providers (e.g. transport, storage or processing of sustainable materials) they must ensure that the service providers comply with the ISCC requirements. This includes contractual agreements and the distribution of relevant information and documentation between the certified operational unit and the service providers.
Reference in Fairtrade CoC	The Fairtrade Trader Standard does not reference outsourcing activities.
Reference in ISO draft CoC document	<p>6.12 Outsourcing</p> <p>The organization shall have responsibility for all outsourcing and contractors related to the organization's chain of custody. The organization's chain of custody shall include all outsourced operations. This includes those involved in the manufacturing of products whether on or offsite.</p>
Remarks and conclusions	No contradictions between Bonsucro standard and RSPO and ISCC. RSPO has more detailed requirements for outsourcing.
Suggestion for amendment Bonsucro CoC	

CoC requirement	5.System to implement CoC/mass balance requirements
Reference in Bonsucro CoC	<p>Criterion 1.2 the economic operator has a system in place to implement the mass balance requirements, including (summarized from BS CoC guidance document):</p> <ul style="list-style-type: none"> <li>● Appointed management representative responsible for implementation and compliance (indicator 1.2.1)</li> <li>● Procedures covering all CoC/MB requirements. Procedures according to scale and complexity of operations (indicator 1.2.2)</li> <li>● Retain records and reports including purchase and sale documents, for at least 5 years (indicator 1.2.3)</li> <li>● Annual internal review of performance, potential corrective actions must be taken (indicator 1.2.4)</li> </ul>
Reference in RSPO CoC	<p>5.3 Documented procedures</p> <p>5.3.1 The site shall have written procedures and/or work instructions or equivalent to ensure the implementation of all elements of the applicable supply chain model specified. This shall include at minimum the following:</p> <ul style="list-style-type: none"> <li>● Complete and up to date procedures covering the implementation of all the elements of the supply chain model requirements.</li> <li>● Complete and up to date records and reports that demonstrate compliance with the supply chain model requirements (including training records).</li> <li>● Identification of the role of the person having overall responsibility for and authority over the implementation of these requirements and compliance with all applicable requirements. This person shall be able to demonstrate awareness of the organization’s procedures for the implementation of this standard.</li> </ul> <p>5.3.2 The site shall have a written procedure to conduct annual internal audit to determine whether the organization;</p> <ol style="list-style-type: none"> <li>i) conforms to the requirements in the RSPO Supply Chain Certification Standard and the RSPO Market Communications and Claims Documents.</li> <li>ii) effectively implements and maintains the standard requirements within its organization.</li> </ol> <p>Any non-conformities found as part of the internal audit shall be issued a corrective action. The outcomes of the internal audits and all actions taken to correct nonconformities shall be subject to management review at least annually. The organization shall be able to maintain the internal audit records and reports.</p>

	<p>5.8 Training</p> <p>5.8.1 The organization shall have a training plan on RSPO Supply Chain Standards requirements, which is subject to on-going review and is supported by records of the training provided to staff.</p> <p>5.8.2 Appropriate training shall be provided by the organization for personnel carrying out the tasks critical to the effective implementation of the supply chain certification standard requirements. Training shall be specific and relevant to the task(s) performed.</p> <p>5.9 Record keeping</p> <p>5.9.1 The organization shall maintain accurate, complete, up-to-date and accessible records and reports covering all aspects of these RSPO Supply Chain Certification Standard requirements.</p> <p>5.9.2 Retention times for all records and reports shall be a minimum of two (2) years and shall comply with legal and regulatory requirements and be able to confirm the certified status of raw materials or products held in stock.</p> <p>5.9.3 The organization shall be able to provide the estimate volume of palm oil / palm kernel oil content (separate categories) in the RSPO certified oil palm product and keep an up to date record of the volume purchased (input) and claimed (output) over a period of twelve (12) months.</p>
Reference in ISCC CoC	<p>3.2.1 Responsibilities of the Management</p> <p>The management of a company has to commit itself in writing to complying with the ISCC requirements, and this commitment has to be made available to the employees, suppliers, customers and other interested parties. The management of a company has to conduct regular inspections regarding compliance with this standard. The management has to identify and nominate competent employees whose tasks include the implementation and maintenance of a traceability and chain of custody. In this respect, it is a key task of the management to provide adequate training to those employees.</p> <p>3.2.2 Procedures, Reporting and Documentation</p> <p>The internal company procedures with respect to sustainability requirements must be documented in writing. This documentation has to contain at least the following elements:</p> <ol style="list-style-type: none"> <li>1 Description of internal company material flows</li> <li>2 Organisational structure, responsibilities and authorities with respect to sustainability and chain of custody</li> <li>3 Procedures on the traceability and chain of custody regarding all the requirements of this standard</li> </ol> <p>The company has to establish and maintain a reporting system which satisfies the requirements and operates both effectively and efficiently. Furthermore, it has to guarantee that relevant records are kept for all of the critical control points. These</p>

	<p>records must ensure a clear link between products, product flow and documentation at all times. Companies have to provide, at a minimum, the following records: etc. etc.</p> <p>All companies have to operate a periodic reporting system (e.g. monthly and yearly/calendar year) regarding the incoming quantities and storage levels at beginning and end of the period, and the outgoing quantities of sustainable and non-sustainable products. Companies are obliged to inform their certification body immediately if any discrepancies within the documentation, reporting and material flow occur. All companies handling and supplying sustainable products to other companies are obliged to provide their recipients with all of the necessary documents and sustainability information in the scope of this standard. Furthermore, the company must keep all the relevant records and documents (as hard copies and/or electronically) for at least five years. Documents and information are to be treated as confidential and must not be made accessible to unauthorized third parties.</p> <p>3.2.3 Qualification and Training of Employees 1 The company has to ensure that all members of staff responsible for and working on the implementation and maintenance of the sustainability, traceability and chain of custody shall be competent and have the appropriate training, education, skills and experience 2 The company has to establish and implement a training plan regarding the critical control points and covering the positions involved in its chain of custody system 3 The company has to keep records of the trainings provided to staff in relation to this standard</p> <p>3.2.5 Internal Audits The company has to conduct internal audits at least once a year covering all the relevant requirements of this standard and establish corrective and preventive measures if required. The report from the internal audit has to be reviewed by the company's management at least once a year.</p>
Reference in Fairtrade CoC	Fairtrade Trader Standard does not reference overall system requirements.
Reference in ISO draft CoC document	<p>6.2 General requirements for the Chain of Custody system</p> <p>The organization shall ensure that the Chain of Custody system:</p> <ul style="list-style-type: none"> <li>a) specifies the boundaries and applicability of the system to establish its scope. The scope shall be documented;</li> <li>b) specifies the personnel responsible and their roles for implementing the various requirements of the specific Chain of Custody model (see clause 5);</li> <li>c) specifies the procedures needed for the implementation of the specific Chain of Custody model. These procedures shall: <ul style="list-style-type: none"> <li>1) take into account the requirements of the specific Chain of Custody model;</li> <li>2) specify the records that need to be kept.</li> </ul> </li> <li>d) provides templates, forms, records, and documents necessary for conformance with this International Standard.</li> </ul>

e) the organization active in an organized Chain of Custody shall fulfill the requirements of the requirements setter.

### 6.3 Top management responsibility

The organization's top management shall establish and document its commitment to implement and maintain the chain of custody requirements in accordance with this International Standard. The commitment of the organization shall be made available to the organization's personnel, suppliers, customers and other stakeholders.

The organization's top management shall:

- a) assign responsibility and authority for ensuring the Chain of Custody system conforms to the requirements of this International Standard;
- b) allocate adequate and appropriate resources to carry out their commitments, including competences needed and the training of personnel and monitoring of the organisation's implementation of its Chain of Custody system.

### 6.4 Competence of personnel

The organization shall:

- a) define the competences needed for all relevant personnel that affect the performance of its Chain of Custody system;
- b) ensure that these persons are competent on the basis of appropriate education, training, and/or experience; and evaluate the effectiveness of relevant staff development;
- c) provide appropriate training for personnel carrying out the tasks critical to the effective implementation of the Chain of Custody system. Training shall be specific and relevant to the task(s) performed;
- d) retain evidence of competence and maintain training records;
- e) ensure that the relevant requirements for implementation of the chain of custody system are communicated effectively across all personnel and suppliers.

### 6.5 Evaluating performance and dealing with non-conformities

The organization shall regularly evaluate the performance of its Chain of Custody system.

The evaluation shall at least address:

- a) monitoring, measuring, analyzing and evaluating the performance of Chain of Custody activities and processes;
- b) conducting audits to evaluate the performance of the Chain of Custody system procedures and the conformance with all applicable requirements. The frequency shall be based on a risk assessment and be at least annual. These audits shall cover all processes and sites handling the product;
- c) review by top management of the organization's Chain of Custody system, at planned intervals, at least annually. The management review shall be documented.

	<p>The organization shall establish and implement documented procedures to handle nonconformities (including those related to delivered materials and products) that are related to the organization’s chain of custody. The organization shall ensure that appropriate corrective actions are taken within a defined timeframe. Nonconformities and the resulting actions taken shall be documented.</p> <p>If the organization becomes aware of any nonconformities, it shall immediately and proactively inform the Chain of Custody organizer and its receiver(s) in the supply chain.</p> <p>6.6 Control of information, documents and records  The organization shall establish and maintain records and documents in order to demonstrate conformance with all applicable requirements in this International standard.  Information from external organizations or interested parties deemed necessary for planning, operation and management of the chain of custody shall be identified.  For the control of documented information, the organization shall define the following:  a) distribution, access, retrieval and use;  b) maintenance of confidentiality;  c) storage and preservation, including preservation of legibility  d) change(s) in version;  e) retention time and disposal (considering e.g. confidentiality).</p> <p>NOTE Access can imply a decision regarding the permission to view the documented information only, or the permission and authority to view and change the documented information.</p>
Remarks and conclusions	RSPO and ISCC have more specific requirements in relation to internal management and documented procedures Bonsucro CoC does not include training requirements, whereas RSPO and ISCC have these included.
Suggestion for amendment Bonsucro CoC	

CoC requirement	6. Identification of feedstocks and products
Reference in Bonsucro CoC	<p>Indicator 1.2.5 The economic operator must ensure that the raw material and derived intermediary products and final biofuel are clearly identified and that no Bonsucro EU compliant material is intentionally modified or discarded to be considered as a waste or residue, including through deliberate modification of the production process.</p> <p>Guidance for implementation: Article 3(4) in the EU Renewable Energy Directive (2009/28/EC) requires EU Member States to achieve that 10% of the energy used in transport comes from renewable sources. For this purpose, certain feedstocks are “double counted”, i.e. their energy content is counted twice towards the objectives, compared to other feedstocks. A list of double-counted feedstock is included in the EU Renewable Energy Directive as Annex IX, which is added as per Directive 2015/1513 Annex II. The exact raw material of origin shall be included in the product documentation (See Annex 1).</p> <p>In addition, consignments containing or derived from sugarcane, sugar, straw and bagasse must be accounted for separately. Consignments of ethanol based on sugar, bagasse or straw must be accounted for separately.</p>
Reference in RSPO CoC	<p>5.6 Sales and goods out</p> <p>5.6.1 The supplying site shall ensure that the following minimum information for RSPO certified products is made available in document form:</p> <ul style="list-style-type: none"> <li>• A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations);</li> </ul>
Reference in ISCC CoC	<p>ISCC 203, Section 4.4.2: A transfer of credits should reflect the products or product groups and the respective sustainability characteristics. It is not possible to transfer credits from materials that were certified according to the ISCC EU waste and residues process to materials that were certified according to the regular ISCC certification process. It is also not possible to transfer credits if the respective materials have different conversion factors. This particularly applies if additional processing steps are required.</p>
Reference in Fairtrade CoC	<p>2.1.1 Identification of Fairtrade products</p> <p>Applies to: All traders</p> <p>Core: You clearly identify all Fairtrade products as Fairtrade in all purchase and sales documentation (e.g. invoices, delivery notes and purchase orders).</p> <p>You ensure that you and the certification body will be able to trace: 📄 the name and FLO-ID of the traders involved in a Fairtrade transaction; 📅 the applicable dates of the transaction; 📦 the quantities and physical form of the product when</p>

	<p>transacted (purchase and sale); and the payment of the Fairtrade price and Fairtrade Premium and pre-financing (where applicable).</p> <p>Guidance: The documentation related to the Fairtrade product must allow the certification body to trace back the product to its Fairtrade supplier.</p> <p>2.1.3 Record-keeping Applies to: All traders Core: You keep records of all entries, processing and sales of Fairtrade products. Records must allow the certification body to trace back from any given Fairtrade output to the Fairtrade inputs. Guidance: ‘Trace back’ means that you and the certification body will be able to trace the alterations performed and the relevant recipes and yields..</p> <p>2.1.4 Identification of products on-site Applies to: All traders that apply physical traceability Core: You are able to identify Fairtrade products as Fairtrade at all stages (e.g. storage, transport, processing, packaging, labelling and handling) as well as in all related records and documents.</p> <p>2.1.5 Identification of products when sold Applies to: All traders that apply physical traceability Core: When you sell Fairtrade products you clearly identify the product as Fairtrade. Guidance: The method of identification is at your discretion, but must be verifiable (e.g. with the FLO-ID or “FLO/Fairtrade” on the packaging and documentation).</p>
Reference to ISO draft CoC document	<p>6.8 Verification</p> <p>The organization in the Chain of Custody shall operate a control system for ensuring, verifying, and monitoring that the products received meet their specifications. The timescale for such checks shall be defined and documented.</p> <p>This system shall include:</p> <ul style="list-style-type: none"> <li>a) confirmation that the supplied product complies with the specified product characteristics;</li> <li>b) identification of the product based on the defined specified product characteristics (where relevant);</li> <li>c) verification of purchase, sale and transportation documents associated with the product;</li> <li>d) ensuring that each purchase is individually identifiable via a unique transaction identification;</li> <li>e) documentation relating to the sale of product includes a reference to the corresponding Chain of Custody model;</li> </ul>

	f) a system of verification that ensures that suppliers are checked initially, and periodically thereafter, at least annually, to ensure that they meet all of the relevant criteria.
Remarks and conclusions	CoC standards have comparable requirements.
Suggestion for amendment Bonsucro CoC	

<b>CoC requirement</b>	<b>7. Validation of Bonsucro data</b>
Reference in Bonsucro CoC	<p>Criterion 2.1 the economic operator shall validate the Bonsucro data</p> <p>Indicator 2.1.1 The economic operator must check the supplier contract, invoice and supporting documentation to ensure the supplied Bonsucro/Bonsucro EU RED certified product comes from Bonsucro/Bonsucro EU RED certified suppliers, matches the accompanying documentation and includes all information required in Annex 1.</p>
Reference in RSPO CoC	<p>The site receiving RSPO certified oil palm products shall ensure that the products are verified as being RSPO certified. For sites that are required to announce and confirm trades in the RSPO IT platform, this shall include making Shipping Announcements/Announcements and Confirmations on the RSPO IT platform per shipment or group of shipments. Refer to section 5.7.1 of this document for further guidance.</p> <p>A check of the validity of the Supply Chain Certification of suppliers is required for all sites that are SC certified. This shall be checked via the list of RSPO Supply Chain Certified sites on the RSPO website (www.rspo.org) at least annually or through the RSPO IT Platform by confirmation of (shipping) announcements.</p> <p>The validity of license for traders and distributors shall also be checked via the RSPO website at least annually or through the RSPO IT platform by confirmation of shipping announcements/announcements.</p> <p>5.4.2 The site shall have a mechanism in place for handling non-conforming oil palm products and/or documents.</p>
Reference in ISCC CoC	<p>ISCC 203, Section 3.32: A recipient of sustainable material is obliged to verify, whether the supplier was in possession of a valid ISCC certificate at the date of the dispatch of the sustainable material. All valid ISCC certificates are displayed on the ISCC website. In cases of uncertainty, ISCC must be contacted for clarification. The receipt of sustainable material is also only possible if the recipient has a valid certificate (see 3.4.3 and 3.4.4 for further specification). Sustainability Declarations that are obviously lacking information or contain inconsistent information should not be accepted by the recipient.</p>
Reference in Fairtrade CoC	<p>1.1.4 Fairtrade sourcing partners Applies to: All traders Core: You purchase Fairtrade products only from Fairtrade producers or traders with a valid certification or verification.</p> <p>2.1.10 Single site mass balance: Applies to: All traders that apply mass balance (except as in 2.1.12) Core: You ensure that Fairtrade inputs are delivered to and processed at the same site where the Fairtrade output is processed.</p>

Reference in ISO draft CoC document	<p>6.8 Verification</p> <p>The organization in the Chain of Custody shall operate a control system for ensuring, verifying, and monitoring that the products received meet their specifications. The timescale for such checks shall be defined and documented.</p> <p>This system shall include:</p> <ul style="list-style-type: none"> <li>a) confirmation that the supplied product complies with the specified product characteristics;</li> <li>b) identification of the product based on the defined specified product characteristics (where relevant);</li> <li>c) verification of purchase, sale and transportation documents associated with the product;</li> <li>d) ensuring that each purchase is individually identifiable via a unique transaction identification;</li> <li>e) documentation relating to the sale of product includes a reference to the corresponding Chain of Custody model;</li> <li>f) a system of verification that ensures that suppliers are checked initially, and periodically thereafter, at least annually, to ensure that they meet all of the relevant criteria.</li> </ul>
Remarks and conclusions	It appears that in the Bonsucro standard this requirements only applies to EU-RED compliant material, whereas in RSPO, ISCC and Fairtrade this is more general requirement applying to all certified material.
Suggestion for amendment Bonsucro CoC	

CoC requirement	8. Registration of product information
Reference in Bonsucro CoC	<p>Indicator 3.1.1 Invoice and/or supporting documentation of incoming Bonsucro/Bonsucro EU RED certified product must be received and entered into the system within 30 days of physical delivery.</p> <p>Guidance for implementation: The economic operator must receive documentation containing the information listed in Annex 1 within 30 days of physical receipt of the product. In cases of delay, the economic operator must reinforce the request for documentation from supplier.</p> <p>Annex 1: minimum data assigned to consignments for Bonsucro compliance</p> <p>Bonsucro compliant product:</p> <ul style="list-style-type: none"> <li>• Description of the raw material of Bonsucro compliant product (sugarcane or sugarcane residues or wastes)</li> <li>• The mass (kg or tonnes) or volume (litres or m3)</li> <li>• Specification of sugar (sugar content in % sucrose) or specification of ethanol (alcohol content in % v/v)</li> <li>• Evidence showing compliance with the Bonsucro Production Standard</li> <li>• Buyer and seller contact information</li> <li>• Transport distance, if relevant for the GHG calculation</li> <li>• Country of origin (optional)</li> </ul>
Reference in RSPO CoC	<p>5.4.1 The receiving site shall ensure that purchases of RSPO certified oil palm products are in compliance and the following minimum information for RSPO certified products is made available by the supplier in document form:</p> <ul style="list-style-type: none"> <li>• The name and address of the buyer;</li> <li>• The name and address of the seller;</li> <li>• The loading or shipment / delivery date;</li> <li>• The date on which the documents were issued;</li> <li>• A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations);</li> <li>• The quantity of the products delivered;</li> <li>• Any related transport documentation;</li> <li>• Supply Chain certificate number of the seller;</li> <li>• A unique identification number</li> </ul> <p>• Information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation).</p>

Reference in ISCC CoC	<p><b>3.3 General Audit and Information Requirements for Incoming and Outgoing Sustainable Material</b></p> <p>The following Chapter describes the audit information requirements for the Sustainability Declarations of incoming and outgoing materials. The general requirements must be met by all elements of the supply chain; the specific requirements describe additional provisions for the different elements of the supply chain. Both general and specific requirements are separated into two categories:</p> <ol style="list-style-type: none"> <li>1. Audit requirements: these include records and documentation on traceability and quantity bookkeeping, which must be complete, up to date and accessible at the certified supply chain element</li> <li>2. Information requirements: requirements for Sustainability Declarations regarding sustainability characteristics and traceability The requirements in this section referring to incoming material are not applicable to farms or plantation and points of origin.</li> </ol> <p><b>3.3.1 General Audit Requirements</b></p> <p>Companies have to receive and provide the following records for all incoming and outgoing sustainable materials respectively</p> <ul style="list-style-type: none"> <li>&gt; List with names and addresses of suppliers and recipients of sustainable products</li> <li>&gt; Contracts with relevant subcontractors/service providers, suppliers and recipients of sustainable products</li> <li>&gt; Sustainability Declarations, weighbridge tickets, bills of lading or other documentation for all incoming and outgoing sustainable material</li> <li>&gt; Mass balance calculation or quantity bookkeeping in the case of physical segregation</li> <li>&gt; In the case of individual GHG calculations, the GHG calculation itself as well as the input data used for the calculation</li> </ul> <p>Records and documentation on traceability and mass balance and quantity bookkeeping have to be up to date and fully accessible to the auditor in the audit process. If a company is also certified under other sustainability certification schemes the names and scopes of the respective schemes have to be provided. All records of quantity bookkeeping or mass balance calculations for any other certification scheme have to be made available to the auditor. If the company uses sustainability and traceability databases, all records of incoming and outgoing data transfers have to be made available to the auditor.</p> <p><b>3.3.2 General Requirements for Sustainability Declarations</b> Physical deliveries of sustainable material must always be accompanied by Sustainability Declarations containing all of the relevant information to this standard. The interrelation of a Sustainability Declaration and the respective physical delivery depends on the chain of custody option applied. This means that in case of segregated deliveries, the product on the Sustainability Declaration reflects the product physically delivered. If the traceability is based on mass balance, the Sustainability Declaration does not necessarily reflect the product physically delivered. In any case, Sustainability Declarations only refer to the sustainable amount of a delivery, i.e. it is not allowed to issue a Sustainability Declaration for a mix of sustainable and non-sustainable material.</p>
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Sustainability Declarations must contain the information that is laid down in this document. However, no provisions are made with regard to the form or layout of the Sustainability Declarations. This opens two alternatives to a certified element of the supply chain. Alternative number one is to develop a template for a delivery note which includes all the required sustainability information. Alternative number two is to attach a document with the required sustainability information to existing templates of delivery notes (e.g. using an appendix). Alternative two might be a solution for e.g. Brazil where the existing delivery note (“Nota Fiscal”) is an official document, and any amendments have to be made by means of an appendix. The following general information must be available on Sustainability Declarations for all incoming sustainable material as well as on the Sustainability Declarations issued by the certified party for all sustainable output material.

General information

- > Name and address of the supplier
- > Name and address of the recipient
- > Related contract number
- > Date and place of the physical dispatch of the sustainable material
- > Name of the certification system and certificate number of the supplier
- > Date of the issuance of the Sustainability Declaration
- > If applicable, the number of the group member
- > Unique number of the Sustainability Declaration (running number)

Product related information: > Incoming or outgoing sustainable material, indicating the raw material (crude oil from rapeseed, ethanol from corn, for example)

- > Country of origin of the raw materials (country of cultivation, or in the case of waste and residues the country where the material was generated)
- > Statement “The raw material complies with the sustainability criteria according to Art. 17 (3), (4) and (5) RED” (applicable to biomass from agricultural, aquaculture, fisheries and forestry including residues from agricultural, aquaculture, fisheries and forestry residues)
- > Statement “The raw material meets the definition of waste or residue according to the RED, i.e. it was not intentionally produced and not intentionally modified, or contaminated, or discarded, to meet the definition of waste or residue” (applicable to waste and residues and products produced from waste and residues)
- > Quantity of incoming and outgoing sustainable products (in metric tons or m<sup>3</sup> at 15°C)
- > Statement “ISCC Compliant” (if applicable), or “EU RED Compliant” (if applicable) (voluntary statement, please see Chapter 3.3.3 for further information)

Reference in Fairtrade CoC	<p>2.1.1 Identification of Fairtrade products</p> <p>Applies to: All traders</p> <p>Core: You clearly identify all Fairtrade products as Fairtrade in all purchase and sales documentation (e.g. invoices, delivery notes and purchase orders).</p> <p>You ensure that you and the certification body will be able to trace:</p> <ul style="list-style-type: none"> <li>■ the name and FLO-ID of the traders involved in a Fairtrade transaction;</li> <li>■ the applicable dates of the transaction; ■ the quantities and physical form of the product when transacted (purchase and sale); and</li> <li>■ the payment of the Fairtrade price and Fairtrade Premium and pre-financing (where applicable).</li> </ul> <p>Guidance: The documentation related to the Fairtrade product must allow the certification body to trace back the product to its Fairtrade supplier.</p>
Reference in ISO draft CoC document	<p>6.8 Verification</p> <p>The organization in the Chain of Custody shall operate a control system for ensuring, verifying, and monitoring that the products received meet their specifications. The timescale for such checks shall be defined and documented.</p> <p>This system shall include:</p> <ul style="list-style-type: none"> <li>a) confirmation that the supplied product complies with the specified product characteristics;</li> <li>b) identification of the product based on the defined specified product characteristics (where relevant);</li> <li>c) verification of purchase, sale and transportation documents associated with the product;</li> <li>d) ensuring that each purchase is individually identifiable via a unique transaction identification;</li> <li>e) documentation relating to the sale of product includes a reference to the corresponding Chain of Custody model;</li> <li>f) a system of verification that ensures that suppliers are checked initially, and periodically thereafter, at least annually, to ensure that they meet all of the relevant criteria.</li> </ul>
Remarks and conclusions	Generally CoC standards apply comparable requirements. Some differences occur as to which data have to be registered.
Suggestion for amendment Bonsucro CoC	

<b>CoC requirement</b>	<b>9. Conversion rates</b>
Reference in Bonsucro CoC	<p>Indicator 3.1.2 Where applicable, the economic operator must use documented conversion rates in order to calculate the equivalent output weight or volume (at 100% sucrose or ethanol equivalents) associated with the received Bonsucro/ BonsucroEU consignment.</p> <p>Guidance for implementation: Units and methods of calculation used need to be checked by the certification body. In general, calculations and units can be accepted when “traceable” to starting material on the condition that the way of calculation and the ratio used are made transparent and are documented and the applied method is used in a consistent manner for the inventory period. The economic operator shall account for losses and they shall be proportionate to compliant and non-compliant product.</p>
Reference in RSPO CoC	<p>5.10 Conversion factors</p> <p>5.10.1 Where applicable a conversion rate shall be applied to provide a reliable estimate for the amount of certified output available from the associated inputs. Organizations may determine and set their own conversion rates which shall be based upon past experience, documented and applied consistently. Guidance on conversion rates is published on the RSPO website (<a href="http://www.rspo.org">www.rspo.org</a>); RSPO Rules for Physical Transition of Oleochemicals and its Derivatives. This is relevant for derivatives of Palm Oil and Palm Kernel Oil, as used in the oleochemical and personal care industries.</p> <p>5.10.2 Conversion rates shall be periodically updated to ensure accuracy against actual performance or industry average if appropriate.</p> <p>Specific requirements for mass balance:</p> <p>C.6 Conversion ratios</p> <p>C.6.1 All volumes of palm oil and palm kernel oil fractions and derivatives that are delivered are deducted from the material accounting system according to conversion ratios as set out by RSPO (see section 5.10), with the exception of the option detailed in C.6.3.</p> <p>C.6.2 Refining losses are neglected for the sake of simplicity in the Mass Balance system.</p> <p>C.6.3 Sites can purchase a certain volume or weight of identity preserved or segregated RSPO certified palm and palm kernel products and use it to match the sales of equal volumes of oil palm product derivatives that then carry a Mass Balance claim without requiring a physical or chemical link between the acquired identity preserved or segregated product and the derivative that is sold under mass balance (see Figure 1). The conversion from identity preserved or segregated products to mass balance is allowed upwards, sideways and downwards in the same product tree.</p>

Reference in ISCC CoC	<p>ISCC 203, Section 4.2.1 Conversion Factors</p> <p>A conversion factor describes the change in quantity of a specific material that occurs due to processing of the respective material at a specific site. This means, that conversion factors and the resulting changes of quantities have to be site-specific and product-specific. Conversion factors are based on actual data (e.g. processing or production data). Conversion factors have to be provided by all the elements of the chain of custody where such a change in quantity occurs. They must be documented and are subject to verification during the audit.</p> <p>The conversion factor of a specific product for a certain period is defined as follows: <math>C (\%) = A_o/A_i * 100</math></p> <p>C: Conversion factor  A<sub>i</sub>: Amount of the process input material  A<sub>o</sub>: Amount of output yielded by the internal process based on input A<sub>i</sub></p> <p>The amount of sold or withdrawn sustainable products within one period should not be larger than the product of the amount A<sub>i</sub> going into the process multiplied by the conversion factor C. The allocation of sustainability characteristics to outgoing batches is limited by the conversion factor relevant for the biofuel related supply route. Example: An oil mill is converting rapeseed into rapeseed oil and rapeseed meal. If the oil yield (i.e. the conversion factor for the biofuel related supply route) is 40%, then for 1000 tons of rapeseed input material the sustainability characteristics can be allocated to 400 tons of the rapeseed oil output. It is not possible to assign additional credits from the 600 tons of rapeseed meal to the oil.</p>
Reference in Fairtrade CoC	The Fairtrade Trader Standard does not reference conversion factors/ratios.
Reference in ISO draft CoC document	<p>6.9 Conversion rates</p> <p>The conversion factor shall be defined within each product with specified characteristic at each site depending on the processing or handling performed.</p> <p>The organization shall ensure that conversion rates are accurate and justifiable.</p> <p>The conversion rates used within each processing facility are determined by the organization and are indicated in the records relating to the transformation of the product, and kept up-to-date.</p> <p>When using the credit method, the conversion factor shall be applied to define the amount of credit to enter the credit account, when using the finished product as basis for calculation, or to withdraw the credit when using the raw material as basis for calculation.</p>
Remarks and conclusions	Bonsucro and ISCC entirely rely on conversion ratios set by operators. ISCC has specific requirements on justification of conversion ratios. RSPO uses a combination of pre-set ratios and ratios set by operators.

Suggestion for amendment Bonsucro CoC	
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<b>CoC requirement</b>	<b>10. Accuracy of measuring equipment</b>
Reference in Bonsucro CoC	Indicator 3.1.3 The economic operator must maintain the accuracy of any measuring equipment used. Guidance for implementation: Metering and weighing equipment used by the economic operator or by subcontractors for volume or weight input and output of the mass balance is required calibration with a minimum frequency of once a year (or as per manufacturer's guidelines) preferably by a calibration and testing organization that is accredited for ISO IEC 17025 or equivalent. The equipment used for calibration may not be used for regular production and needs to be stored in a safe place. Methods and proof of verification and validation of results need to be recorded and need to be demonstrated to the auditor. Where it is common practice or required by regulation, seals shall be intact and matching calibration documents.
Reference in RSPO CoC	No specific requirements.
Reference in ISCC CoC	ISCC 203, Section 3.2.4 Technical Equipment The company has to identify, provide and maintain the infrastructure and technical facilities that are required to ensure effective implementation and maintenance of the requirements of this standard.
Reference in Fairtrade CoC	No specific requirements.
Reference in ISO draft CoC document	No specific requirements.
Remarks and conclusions	This Bonsucro requirement is not explicitly mentioned in other CoC standards.
Suggestion for amendment Bonsucro CoC	

<b>CoC requirement</b>	<b>11. Timely recording of data</b>
Reference in Bonsucro CoC	<p>Indicator 3.1.4 The volume of the Bonsucro/Bonsucro EU RED certified product received and the associated sustainability characteristics must be recorded in the system, within one week of entering the system, after validity has been confirmed (indicator 2.1.1). Guidance for implementation: The economic operator may collect data and records and input these at regular intervals (at least once a week) rather than as received. There should be mechanisms to control changing the data.</p> <p>Indicator 3.1.7 The volume of the Bonsucro/Bonsucro EU RED certified product and the associated sustainability characteristics leaving the system must be recorded in the system within one week. Guidance for implementation: The economic operator may collect data and records and debit these at regular intervals (at least once a week) rather than as sent. There shall be mechanisms to control changing the data.</p>
Reference in RSPO CoC	No specific requirement in relation to timely recording.
Reference in ISCC CoC	ISCC 203, Section 3.3.2: The timely issuing and receipt of sustainability characteristics is crucial for the documentation and verification of the quantity bookkeeping. For this reason, the supplier should issue Sustainability Declarations no later than 30 days following the date of the physical dispatch of the sustainable material.
Reference in Fairtrade CoC	No specific requirement in relation to timely recording.
Reference in ISO draft CoC document	<p>6.8 Verification The organization in the Chain of Custody shall operate a control system for ensuring, verifying, and monitoring that the products received meet their specifications. The timescale for such checks shall be defined and documented.</p>
Remarks and conclusions	BonSucro and ISCC have comparable requirements. RSPO and Fairtrade have no requirement on 'timely recording'.
Suggestion for amendment Bonsucro CoC	

<b>CoC requirement</b>	<b>12. Attribution of sustainability characteristics</b>
Reference in Bonsucro CoC	<p>Indicator 3.1.5 When multiple sugarcane-derived products are produced, sustainability characteristics shall be attributed to all materials equally, with the exception of GHG emissions, which are allocated on an energy basis (See Bonsucro Production Standard – Annex 3).</p> <p>Guidance for implementation: All the sugarcane-derived products produced at a given step shall carry the same sustainability characteristics, in line with the mass balance of entering Bonsucro or Bonsucro EU RED compliant product (i.e. percentage of Bonsucro/Bonsucro EU RED entering material + conversion factors).</p>
Reference in RSPO CoC	<p>Specific requirements for mass balance:</p> <p>C.6 Conversion ratios</p> <p>C.6.1 All volumes of palm oil and palm kernel oil fractions and derivatives that are delivered are deducted from the material accounting system according to conversion ratios as set out by RSPO (see section 5.10), with the exception of the option detailed in C.6.3.</p> <p>C.6.2 Refining losses are neglected for the sake of simplicity in the Mass Balance system.</p> <p>C.6.3 Sites can purchase a certain volume or weight of identity preserved or segregated RSPO certified palm and palm kernel products and use it to match the sales of equal volumes of oil palm product derivatives that then carry a Mass Balance claim without requiring a physical or chemical link between the acquired identity preserved or segregated product and the derivative that is sold under mass balance (see Figure 1). The conversion from identity preserved or segregated products to mass balance is allowed upwards, sideways and downwards in the same product tree.</p>
Reference in ISCC CoC	<p>ISCC 203, Section 4.4: Due to the physical mixing, the mixture loses its individual properties. The sustainability characteristics of materials can therefore only be determined via the bookkeeping. This requires the calculation of mass balances and the verification of the mass balance calculation with respect to the chosen period for balancing. The mass balance has to contain information concerning all the sustainability characteristics and the sizes of the batches with the different sustainability characteristics that are mixed. The sum of all batches that are withdrawn from the mixture has to have the same sustainability characteristics in the same quantities as the sum of all the batches that were added to the mixture.</p> <p>[refer to Section 4.4 in ISCC 203 for more information]</p>
Reference in Fairtrade CoC	<p>2.1.1 Identification of Fairtrade products</p> <p>Applies to: All traders</p> <p>Core: You clearly identify all Fairtrade products as Fairtrade in all purchase and sales documentation (e.g. invoices, delivery notes and purchase orders).</p>

	<p>You ensure that you and the certification body will be able to trace:</p> <ul style="list-style-type: none"> <li>■ the name and FLO-ID of the traders involved in a Fairtrade transaction;</li> <li>■ the applicable dates of the transaction;</li> <li>■ the quantities and physical form of the product when transacted (purchase and sale); and</li> <li>■ the payment of the Fairtrade price and Fairtrade Premium and pre-financing (where applicable).</li> </ul> <p>Guidance: The documentation related to the Fairtrade product must allow the certification body to trace back the product to its Fairtrade supplier.</p>
<p>Reference in ISO draft CoC standard</p>	<p>6.9 Conversion rates</p> <p>The conversion factor shall be defined within each product with specified characteristic at each site depending on the processing or handling performed.</p> <p>The organization shall ensure that conversion rates are accurate and justifiable.</p> <p>The conversion rates used within each processing facility are determined by the organization and are indicated in the records relating to the transformation of the product, and kept up-to-date.</p> <p>When using the credit method, the conversion factor shall be applied to define the amount of credit to enter the credit account, when using the finished product as basis for calculation, or to withdraw the credit when using the raw material as basis for calculation.</p>
<p>Remarks and conclusions</p>	<p>Bonsucro, RSPO and ISCC have different requirements on attributing sustainability characteristics, due to fact that processing/CoC and number of derivatives varies.</p>
<p>Suggestion for amendment Bonsucro CoC</p>	

<b>CoC requirement</b>	<b>13. Data of a crop-specific certification scheme shall only be allocated to material physically derived from that crop</b>
Reference in Bonsucro CoC	<p>Indicator 3.1.6 Allocation of Bonsucro/Bonsucro EU RED data must only be to products which are fungible with sugarcane derived products.</p> <p>Guidance for implementation: Data can be allocated to any type of sugarcane derivative (e.g. ethanol produced from corn, wheat, sugarcane; sugar produced from sugarcane, beet), provided they could be mixed (are 'fungible'). Bonsucro data cannot be allocated to products which can't be made from sugarcane, for example no Bonsucro data could be allocated to vegetable oil biodiesel or wheat flour. The economic operator seeking Chain of Custody certification should present information about the production process (e.g. inputs and outputs) for "non-traditional" sugarcane derivatives, such as bioplastics, pellets and others.</p>
Reference in RSPO CoC	No specific requirements.
Reference in ISCC CoC	<p>ISCC 203, Section 4.4.1: Mass balances have to be kept material-specific indicating the respective raw material.</p> <p>ISCC 203, Section 3.3.2: The Sustainability Declaration should reflect at least the product group of the physically delivered product. A product group is defined by similar physical or chemical characteristics, heating values and/or conversion factors (i.e. soybean is a different product group than rapeseed). This means for example, that for a physical delivery of rapeseed it is not possible to issue a Sustainability Declaration for soybean. A supplier of sustainable material must be in possession of a valid certificate at the date of the dispatch of the sustainable material.</p>
Reference in Fairtrade CoC	<p>2.1.11 Mass balance: like-for-like</p> <p>Applies to: All traders that apply mass balance</p> <p>Core: You ensure that Fairtrade inputs are of the same kind and quality as the inputs used to process the Fairtrade output (like for like).</p> <p>Guidance: The intent of this requirement is to ensure the correct and intended use of mass balance. For this purpose, purchases of Fairtrade inputs should be comparable to the inputs used in the actual Fairtrade products. The exchange of inputs should not be to the disadvantage of the producer. The same kind and quality includes, but is not limited to, other certifications, speciality commodities, price, and quality. E.g. If you sell Fairtrade chocolate made with high quality cocoa then the Fairtrade ingredient purchased cannot be low quality cocoa beans; if you sell Fairtrade organic sugar then the ingredient purchased cannot be non-organic Fairtrade sugar.</p>

Reference in ISO draft CoC document	No specific requirement.
Remarks and conclusions	Comparable requirements in CoC standards, with the exception of RSPO which does not have a requirement.
Suggestion for amendment Bonsucro CoC	

CoC requirement	14. Inventory periods and continuous accounting
Reference in Bonsucro CoC	<p>Indicator 3.1.8 The economic operator must undertake inventories of the input/output balance of the Bonsucro/Bonsucro EU RED certified product at fixed regular intervals, for each operation site, not exceeding three months.  <b>Guidance for implementation:</b> The accounting system requires appropriate data entries e.g. inputs, conversions, outputs. There need to be planned and documented intervals (inventory periods) where inventories are taken of all entered data. The inventory period shall not exceed three months.</p> <p>Indicator 3.1.9 The volume of Bonsucro/Bonsucro EU RED certified product received shall be greater than or equal to the volume or quantity of Bonsucro/Bonsucro EU RED certified product supplied to clients over a fixed inventory period of maximum three months.  Guidance for implementation: Within the defined inventory period, negative balances are allowed. At the end of the inventory period: Certified input – Certified output – Losses <math>\geq 0</math></p> <p>Indicator 3.1.10 Where the balance of inputs and outputs is positive at the end of the economic operator’s inventory period, sustainability data may be carried into the next inventory period. EU RED only: The amount of sustainability data carried over must correspond to the amount of physical stock held at a site at the end of the inventory period</p> <p>Indicator 3.1.11 Sustainability data expires three years from the date of entry into the system or until the end of certification of the economic operator, whichever occurs sooner. Guidance for implementation: The economic operator shall record the date of entry of the sustainability data into the system. Based on this date, respective sustainability data is valid for 3 years.</p>
Reference in RSPO CoC	<p>C.3.2 The site shall ensure that the output of RSPO mass balance oil palm product supplied to customers from the physical site does not exceed the input of RSPO certified oil palm products received at the physical site, using either a continuous accounting system and/or a fixed inventory period.</p> <p>C.4 Continuous accounting system  C.4.1 Where a continuous accounting system is in operation, the organization shall ensure that the quantity of physical RSPO mass balance oil palm product inputs and outputs at the physical site are monitored on a real-time basis.  C.4.2 Where a continuous accounting system is in operation, the organization shall ensure that the material accounting system is never overdrawn. Only RSPO data which has been recorded in the material accounting system shall be allocated to outputs supplied by the organization.</p>

	<p>C.5 Fixed inventory periods</p> <p>C.5.1 Where a fixed inventory period is in operation, the organization shall ensure that the quantity of RSPO mass balance oil palm product inputs and outputs (volume or weight) are balanced within a fixed inventory period which does not exceed three (3) months.</p> <p>C.5.2 Where a fixed inventory period is in operation, the organization may overdraw data when there is evidence that RSPO mass balance oil palm product purchases for delivery within the inventory period cover the RSPO output quantity supplied.</p> <p>C.5.3 Where a fixed inventory period is in operation, unused credits can be carried over and recorded in the material accounting system for the following inventory period.</p> <p>C.5.4 Where a fixed inventory period is in operation, the organization shall ensure that the material accounting system is not overdrawn at the end of inventory period. Only RSPO data which has been recorded in the material accounting system within the inventory period (including data carried over from the previous period as per C.5.3) shall be allocated to outputs supplied within the inventory period.</p>
Reference in ISCC CoC	<p>4.4.2 Mass Balance Period and Credit Transfer</p> <p>The mass balance calculation requires the definition of the timeframe for which the outgoing batches with specific sustainability characteristics have to be balanced with the incoming batches with respective sustainability characteristics. According to the RED, the maximum timeframe (period) for a mass balance calculation is three months. Participants in the ISCC scheme may choose a period less than three months, for example, one month. Mass balance periods shall be continuous in time, i.e. gaps between mass balance periods shall not occur. This means that also for periods without movement of sustainable material mass balances have to be kept. The mass balance periods for the certification period must be clearly documented by the System User and will be verified during the audit. In case the mass balance period shall be adjusted during the certification period, the System User must inform the CB before adjusting the mass balance period. For each mass balance period a mass balance calculation including credit transfer to the next period must be documented and provided during the audit.</p> <p>The rationale for the maximum period of three months is twofold:</p> <ul style="list-style-type: none"> <li>&gt; A shorter mass balance calculation period does not offer additional security against fraud</li> <li>&gt; Reducing the period to much shorter timeframes will increase the costs and investment significantly and reduce the flexibility for the market players without improving the security and sustainability within the supply chain</li> </ul> <p>If more sustainable material (including existing inventory of sustainable material) was received within one mass balance period than was dispatched, the surplus of sustainable material in the bookkeeping is called the 'positive credit'. It is only possible to transfer positive credits from one mass balance period to the next if at least the equivalent amount of physical material</p>

	<p>(sustainable and non-sustainable) is in stock, as positive credits are stated in the bookkeeping. This means it is not possible to transfer more positive credits into the next mass balance period than the quantity that is physically in stock at the end of the mass balance period. Negative credits would occur if at the end of a mass balance period less sustainable material (including existing stock) was received than dispatched.</p> <p>This would be equivalent to a negative mass balance, which is not allowed under ISCC. If negative credits occur at the end of a mass balance period, the certified company must inform the certification body immediately and without being requested. To verify if the sustainable amounts of input and output material are balanced at the end of the period or if a positive credit occurs the following calculation has to be done: <math>B = (A + a) \cdot xy + b</math> <math>B - C &gt; 0</math>: positive credits <math>B - C &lt; 0</math>: negative credit (not allowed) <math>A</math>: Incoming sustainable material for the entire mass balance period <math>C</math>: Outgoing sustainable material for the entire mass balance period <math>B</math>: Total available sustainable material for the entire period (= amount of material that can be potentially sold as sustainable during the mass balance period) <math>a</math>: Inventory of sustainable material at the beginning of the period <math>b</math>: Inventory of sustainable product at the beginning of the period <math>xy</math>: Average conversion factor during the period</p> <p>A transfer of credits should reflect the products or product groups and the respective sustainability characteristics. It is not possible to transfer credits from materials that were certified according to the ISCC EU waste and residues process to materials that were certified according to the regular ISCC certification process. It is also not possible to transfer credits if the respective materials have different conversion factors. This particularly applies if additional processing steps are required. In the case of a gap of up to three months between two certification periods of a company, positive credits might be transferred from the last mass balance period of the previous certification period to the first mass balance period of the next certification period. This transfer would only be possible if during the time without a certificate no material has been taken in or dispatched as sustainable, and if the physical stock of the relevant material did at no point in time fall below the amount of credits that shall be transferred. This has to be verified by the certification body. It should be ensured that a company is continuously certified, i.e. that no time gaps between certification periods occur.</p>
Reference in Fairtrade CoC	<p>2.1.9 Mass balance: purchase prior to sale  Applies to: All traders that apply mass balance  Core: You ensure that Fairtrade inputs are purchased before the sale of the Fairtrade outputs.</p>
Reference in ISO draft CoC document	<p>6.10 Inventory balancing</p> <p>Within the Chain of Custody, the quantities received and dispatched shall be reconciled within a defined accounting period in order to verify that the outputs relate appropriately to the inputs.</p>

The organization shall document the total volume of products received and dispatched within the appropriate accounting period. The documentation shall include:

- stock remaining from the previous accounting period;
- inputs received;
- inputs still in stock;
- outputs still in stock;
- outputs sold; justified explanations where the quantity dispatched exceeds the quantity received in a given accounting period

#### 5.5.2 Mass balance implementation models

The input and output materials shall be balanced within a specified timeframe. The organization shall ensure a zero or positive balance at all times.

#### 5.5.3 Rolling average percentage method

The rolling average method is based on the use of a fluctuating proportion of a raw material bearing specific characteristics entering the organization over a defined claim period, allowing a claim of an average percentage to be made for the product/output over the claim period.

The organization shall calculate the average percentage of the material of a defined category for each product or product group. For each product or product group the organization shall define its two claim periods, which shall reflect the input in relation to the output. These input and output claim periods shall not exceed the specified timeframe.

#### 5.5.4 Credit method

The credit method is applicable when two or more categories of input material are used in a product or product group. The recorded output amount of each category shall be equivalent to the physical input, taking into account the conversion factor.

The conversion factor shall be defined within each product or product group at each site and it shall be applied to define the amount of credit to enter the credit account, when using the finished product as the basis for calculation, or to withdraw the credit when using the raw material as the basis for calculation.

The credit account balance is calculated for each period according to either one of the following equations:

Equation 1: To be applied when the conversion factor is applied before the material enters the account:

	<p><math display="block">Cb = Cbp + (Min \times cf) - Mo</math></p> <p>Equation 2: To be applied when the conversion factor is applied when the material leaves the account:</p> <p><math display="block">Cb = Cbp + Min - (Mo / cf)</math></p> <p>where:</p> <p>Cbp = Credit balance by the end of previous period*</p> <p>Cb = Credit balance*</p> <p>Min = Purchased material, into the credit account</p> <p>Mo = Produced material, deducted from the credit account*</p> <p>cf = conversion factor* (*unit, volume or weight)</p> <p>For each product or product group, the organization shall set up and maintain a credit account for each category used as an output declaration.</p> <p>The organization shall ensure that the credit account is not overdrawn.</p> <p>An organization using the credit method specified in this clause shall deduct from the credit account the respective credit of the output, up to the limit in, but not exceeding, the credit account.</p> <p>Credits may expire after defined period of time (usually set by the Requirement setter).</p> <p>Note 1 to entry: The calculations shown above are designed to illustrate the principle of the credit method. Other more complex scenarios can also be used in practice. In particular, in some cases the credit amount is administered before the conversion factor is applied. In addition, the amount of input and output are often not the same as most organizations are likely to have a balance in their credit account before more input is added to the system.</p>
Remarks and conclusions	Bonsucro and ISCC require fixed inventory period of max 3 months. Fairtrade requires continuous accounting with positive stock. RSPO allows both models.
Suggestion for amendment Bonsucro CoC	

<b>CoC requirement</b>	<b>15. Unique recording of each transaction</b>
Reference in Bonsucro CoC	Indicator 4.1.1 Each consignment transacted must be recorded uniquely in the system. Guidance for implementation: The method and system (either administrative, physical or both) used for unique identification of the consignment shall be stated. It is possible for clients to use the same identification code set by the supplier, if it can make sure that it is not repeated.
Reference in RSPO CoC	C.3 Processing C.3.1 The site shall ensure that the quantity of physical RSPO mass balance oil palm product inputs and outputs (volume or weight) at the physical site are monitored.  5.7 Registration of transactions 5.7.1 Supply chain actors who: <ul style="list-style-type: none"> <li>• are mills, traders, crushers and refineries; and</li> <li>• take legal ownership and/or physically handle RSPO Certified Sustainable oil palm products that are available in the yield scheme of the RSPO IT Platform (Figure 2 and 3, refer Annex 1) shall register their transaction in the RSPO IT platform and confirm upon receipt where applicable.</li> </ul>
Reference in ISCC CoC	ISCC 203, Section 3.3.2: It is possible to aggregate Sustainability Declarations for a number of deliveries of batches with the same sustainability characteristics under one contract. In this case, the whole delivery period shall be stated on the Sustainability Declaration. The delivery period should not exceed one month. Each individual delivery must be documented by weighbridge tickets or similar documents to allow the verification of the overall amount and the delivery dates of the entire batch. The issuing of more than one Sustainability Declaration for one batch of material is not permitted.
Reference in Fairtrade CoC	2.1.2 Record-keeping Applies to: All traders Core: You keep records of all entries, processing and sales of Fairtrade products. Records must allow the certification body to trace back from any given Fairtrade output to the Fairtrade inputs. Guidance: 'Trace back' means that you and the certification body will be able to trace the alterations performed and the relevant recipes and yields..
Reference in ISO draft CoC document	6.7 Record keeping

	<p>The organization active in the Chain of Custody shall maintain complete and up to date records of the documents that are relevant to demonstrate the organization’s conformity with all applicable Chain of Custody requirements.</p> <p>Examples of transaction records include:</p> <ul style="list-style-type: none"> <li>- Supplier assessment of the defined specified product characteristics</li> <li>- Purchase records including e.g. purchase orders, contracts, invoices and records of incoming goods receipts inspections, delivery notes and received quantities;</li> </ul>
Remarks and conclusions	ISCC allows various deliveries under one contract/declaration. Other schemes do not allow this.
Suggestion for amendment Bonsucro CoC	

<b>CoC requirement</b>	<b>Requirements on GHG data</b>
Reference in Bonsucro CoC	Bonsucro Indicators 4.1.2 - 4.1.4
Reference in RSPO CoC	[Not benchmarked as they apply to Bonsucro EU RED only]
Reference in ISCC CoC	[Not benchmarked as they apply to Bonsucro EU RED only]
Reference in Fairtrade CoC	[Not benchmarked as they apply to Bonsucro EU RED only]
Reference in ISO draft CoC document	[Not benchmarked as they apply to Bonsucro EU RED only]
Remarks and conclusions	N.A.
Suggestion for amendment Bonsucro CoC	N.A.

<b>CoC requirement</b>	<b>16. Sustainability information submitted to clients</b>
Reference in Bonsucro CoC	<p>Indicator 5.1.1 Each consignment supplied to clients must contain a specification with, at a minimum, the data in Annex 1, clearly specifying the scope of compliance: Bonsucro compliant, Bonsucro EU RED compliant.</p> <p>Guidance for implementation: The economic operator must issue documents including the information set in Annex 1. This information does not have to be in a separate document but can be included directly in the invoice. In the case that it is a separate document, it has to mention the invoice and/or consignment numbers.</p> <p>Annex 1: minimum data Assigned to consignments for Bonsucro compliance</p> <p>Bonsucro compliant product:</p> <ul style="list-style-type: none"> <li>• Description of the raw material of Bonsucro compliant product (sugarcane or sugarcane residues or wastes)</li> <li>• The mass (kg or tonnes) or volume (litres or m3)</li> <li>• Specification of sugar (sugar content in % sucrose) or specification of ethanol (alcohol content in % v/v)</li> <li>• Evidence showing compliance with the Bonsucro Production Standard</li> <li>• Buyer and seller contact information</li> <li>• Transport distance, if relevant for the GHG calculation</li> <li>• Country of origin (optional)</li> </ul>
Reference in RSPO CoC	<p>5.4.1 The receiving site shall ensure that purchases of RSPO certified oil palm products are in compliance and the following minimum information for RSPO certified products is made available by the supplier in document form:</p> <ul style="list-style-type: none"> <li>• The name and address of the buyer;</li> <li>• The name and address of the seller;</li> <li>• The loading or shipment / delivery date;</li> <li>• The date on which the documents were issued;</li> <li>• A description of the product, including the applicable supply chain model (Identity Preserved, Segregated or Mass Balance or the approved abbreviations);</li> <li>• The quantity of the products delivered;</li> <li>• Any related transport documentation;</li> <li>• Supply Chain certificate number of the seller;</li> <li>• A unique identification number</li> </ul> <p>Information shall be complete and can be presented either on a single document or across a range of documents issued for RSPO certified oil palm products (for example, delivery notes, shipping documents and specification documentation).</p>

Reference in ISCC CoC	<p>ISCC 203, Section 3.3 General Audit and Information Requirements for Incoming and Outgoing Sustainable Material</p> <p>The following Chapter describes the audit information requirements for the Sustainability Declarations of incoming and outgoing materials. The general requirements must be met by all elements of the supply chain; the specific requirements describe additional provisions for the different elements of the supply chain. Both general and specific requirements are separated into two categories:</p> <ol style="list-style-type: none"> <li>1. Audit requirements: these include records and documentation on traceability and quantity bookkeeping, which must be complete, up-to date and accessible at the certified supply chain element</li> <li>2. Information requirements: requirements for Sustainability Declarations regarding sustainability characteristics and traceability The requirements in this section referring to incoming material are not applicable to farms or plantation and points of origin.</li> </ol> <p>3.3.1 General Audit Requirements</p> <p>Companies have to receive and provide the following records for all incoming and outgoing sustainable materials respectively</p> <ul style="list-style-type: none"> <li>&gt; List with names and addresses of suppliers and recipients of sustainable products</li> <li>&gt; Contracts with relevant subcontractors/service providers, suppliers and recipients of sustainable products</li> <li>&gt; Sustainability Declarations, weighbridge tickets, bills of lading or other documentation for all incoming and outgoing sustainable material</li> <li>&gt; Mass balance calculation or quantity bookkeeping in the case of physical segregation</li> <li>&gt; In the case of individual GHG calculations, the GHG calculation itself as well as the input data used for the calculation</li> </ul> <p>Records and documentation on traceability and mass balance and quantity bookkeeping have to be up to date and fully accessible to the auditor in the audit process. If a company is also certified under other sustainability certification schemes the names and scopes of the respective schemes have to be provided. All records of quantity bookkeeping or mass balance calculations for any other certification scheme have to be made available to the auditor. If the company uses sustainability and traceability databases, all records of incoming and outgoing data transfers have to be made available to the auditor.</p> <p>3.3.2 General Requirements for Sustainability Declarations Physical deliveries of sustainable material must always be accompanied by Sustainability Declarations containing all of the relevant information to this standard. The interrelation of a Sustainability Declaration and the respective physical delivery depends on the chain of custody option applied. This means that in case of segregated deliveries, the product on the Sustainability Declaration reflects the product physically delivered. If the traceability is based on mass balance, the Sustainability Declaration does not necessarily reflect the product physically delivered. In any case, Sustainability Declarations only refer to the sustainable amount of a delivery, i.e. it is not allowed to issue a Sustainability Declaration for a mix of sustainable and non-sustainable material.</p>
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Sustainability Declarations must contain the information that is laid down in this document. However, no provisions are made with regard to the form or layout of the Sustainability Declarations. This opens two alternatives to a certified element of the supply chain. Alternative number one is to develop a template for a delivery note which includes all the required sustainability information. Alternative number two is to attach a document with the required sustainability information to existing templates of delivery notes (e.g. using an appendix). Alternative two might be a solution for e.g. Brazil where the existing delivery note (“Nota Fiscal”) is an official document, and any amendments have to be made by means of an appendix. The following general information must be available on Sustainability Declarations for all incoming sustainable material as well as on the Sustainability Declarations issued by the certified party for all sustainable output material.

#### General information

- > Name and address of the supplier
- > Name and address of the recipient
- > Related contract number
- > Date and place of the physical dispatch of the sustainable material
- > Name of the certification system and certificate number of the supplier
- > Date of the issuance of the Sustainability Declaration
- > If applicable, the number of the group member
- > Unique number of the Sustainability Declaration (running number)

Product related information: > Incoming or outgoing sustainable material, indicating the raw material (crude oil from rapeseed, ethanol from corn, for example)

- > Country of origin of the raw materials (country of cultivation, or in the case of waste and residues the country where the material was generated)
- > Statement “The raw material complies with the sustainability criteria according to Art. 17 (3), (4) and (5) RED” (applicable to biomass from agricultural, aquaculture, fisheries and forestry including residues from agricultural, aquaculture, fisheries and forestry residues)
- > Statement “The raw material meets the definition of waste or residue according to the RED, i.e. it was not intentionally produced and not intentionally modified, or contaminated, or discarded, to meet the definition of waste or residue” (applicable to waste and residues and products produced from waste and residues)
- > Quantity of incoming and outgoing sustainable products (in metric tons or m<sup>3</sup> at 15°C)
- > Statement “ISCC Compliant” (if applicable), or “EU RED Compliant” (if applicable) (voluntary statement, please see Chapter 3.3.3 for further information)

<p>Reference in Fairtrade CoC</p>	<p>2.1.1 Identification of Fairtrade products  Applies to: All traders  Core</p> <p>You clearly identify all Fairtrade products as Fairtrade in all purchase and sales documentation (e.g. invoices, delivery notes and purchase orders).  You ensure that you and the certification body will be able to trace: ■ the name and FLO-ID of the traders involved in a Fairtrade transaction; ■ the applicable dates of the transaction; ■ the quantities and physical form of the product when transacted (purchase and sale); and ■ the payment of the Fairtrade price and Fairtrade Premium and pre-financing (where applicable).  Guidance: The documentation related to the Fairtrade product must allow the certification body to trace back the product to its Fairtrade supplier.</p> <p>2.1.1 Identification of Fairtrade products  Applies to: All traders  Core</p> <p>You clearly identify all Fairtrade products as Fairtrade in all purchase and sales documentation (e.g. invoices, delivery notes and purchase orders).  You ensure that you and the certification body will be able to trace: ■ the name and FLO-ID of the traders involved in a Fairtrade transaction; ■ the applicable dates of the transaction; ■ the quantities and physical form of the product when transacted (purchase and sale); and ■ the payment of the Fairtrade price and Fairtrade Premium and pre-financing (where applicable).  Guidance: The documentation related to the Fairtrade product must allow the certification body to trace back the product to its Fairtrade supplier.</p> <p>2.1.5 Identification of products when sold  Applies to: All traders that apply physical traceability  Core: When you sell Fairtrade products you clearly identify the product as Fairtrade.  Guidance: The method of identification is at your discretion, but must be verifiable (e.g. with the FLO-ID or “FLO/Fairtrade” on the packaging and documentation).</p>
<p>Reference in ISO draft CoC document</p>	<p>From Section 6.7 (Record keeping):</p> <p>Example of transaction records include</p>

	- Sales orders, sales invoices issued by the organization active in the Chain of Custody, dispatch information including dates, customers to which the batch or lot was dispatched, quantities of delivery records;
Remarks and conclusions	CoC standards differ (partly) in the type of data that need to be included.
Suggestion for amendment Bonsucro CoC	

<b>CoC requirement</b>	<b>17. Timely supply of information to clients</b>
Reference in Bonsucro CoC	Indicator 5.1.2 Invoice and/or supporting documentation of outgoing Bonsucro/Bonsucro EU RED certified product must be sent to the client within 30 days of physical shipment. Guidance for implementation: The economic operator must send documentation containing the information listed in Annex 1 within 30 days of physical receipt of the product.
Reference in RSPO CoC	No specific requirement in relation to timely supply of information.
Reference in ISCC CoC	ISCC 203, Section 3.3.2: The timely issuing and receipt of sustainability characteristics is crucial for the documentation and verification of the quantity bookkeeping. For this reason, the supplier should issue Sustainability Declarations no later than 30 days following the date of the physical dispatch of the sustainable material.
Reference in Fairtrade CoC	No specific requirement in relation to timely supply of information.
Reference in ISO draft CoC document	No specific requirement in relation to timely supply of information.
Remarks and conclusions	BonSucro and ISCC have comparable requirements. RSPO and Fairtrade have no requirement on 'timely supply of information'.
Suggestion for amendment Bonsucro CoC	

<b>CoC requirement</b>	<b>18. Complaints procedure</b>
Reference in Bonsucro CoC	No requirement in CoC standard. Referenced elsewhere in scheme standard documentation.
Reference in RSPO CoC	5.12.1 The organization shall have in place and maintain documented procedures for collecting and resolving stakeholder complaints.
Reference in ISCC CoC	Not reference in the CoC standard. Referenced elsewhere in scheme standard documentation.
Reference in Fairtrade CoC	No requirement in Trader Standard. Referenced elsewhere in scheme standard documentation.
Reference in ISO draft CoC document	<p>6.11 Complaints procedure</p> <p>The organization shall ensure that complaints received regarding the organization’s conformity to the requirements applicable to the scope of the organization’s Chain of Custody control system are considered, and include the following:</p> <ul style="list-style-type: none"> <li>- Acknowledging the receipt of the complaint to the complainant within an appropriate timeframe defined by the organization;</li> <li>- investigating the complaint and specify its proposed actions in response to the complaint within an appropriate timeframe defined by the organization If more time is needed to complete the investigation, the complainant shall be notified;</li> <li>- taking appropriate actions with respect to complaints and any deficiencies found in processes that affect conformity to the requirements;</li> <li>- notifying the complainant when the complaint is considered to be successfully addressed and closed.</li> </ul> <p>The procedure for handling complaints shall be made publicly available</p> <p>Note 1 to entry: Further guidance can be found in ISO 10002:2014 ‘Quality management — Customer satisfaction — Guidelines for complaints handling in organizations’ [11]</p>
Remarks and conclusions	RSPO is the only CoC standard which has included a complaints procedure. Other schemes have included this in other scheme standard documents.
Suggestion for amendment Bonsucro CoC	