



**Certification system of sustainable biofuels, biomass fuels and
bioliquids production**

Guidelines for auditor and conduct of audit

KZR INiG System/10.1 Annex 2 – Checklist

Issue: 3rd

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1. General questions

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Does the economic operator have an appropriate documentation management system, including mass balance and GHG emissions rules etc.?					Written procedure(s), incorporated into the company.
2.	Does the procedure match the activities of the company?					Written procedure(s), incorporated into the company, process map and interviews.
3.	Whether non-compliances from the last audit have been fixed?					Not applicable in the case of first audit. Required document: Report of last audit. Applicable also in case of changing certification body or the scheme. Proofs of elimination/correction of non-compliances, Auditee's records, Applicable also when the certifying body or the scheme has changed
4.	Does manufacturer and operator importing biofuels, biomass fuels operate in accordance with the national EU law?					In Poland it is the <i>Acts on biocomponents</i> , registration in appropriate governmental agency registry. The auditor is obliged to verify the registration of the entity
5.	Please provide the names of all schemes the audited company participates in.					The auditor is obliged to verify participation in other schemes on website.



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No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
6.	Is it a first certification, recertification, or a certification after a break in time?					In case of certification after a break in time, procedures are analogous to recertification. In specific cases contact with the KZR INiG is needed in order to determine way of actions.
7.	Has an economic operator implemented management documentation system?					The auditor is obliged to verify the relevant systems of the economic operator and its overall organisation with respect to the scheme's criteria and check for the effectiveness of implementation of relevant control systems.
8.	Are the certification scheme and supplier's certification scope in line with issued claims?					The auditor is obliged to verify a suppliers' schemes websites and information published on EC website.
9.	Were the certificates of suppliers valid on a day of shipment?					Voluntary schemes websites
10.	Installation start date	-				Please provide installation starting date in order to assess whether GHG emission threshold apply. If yes, please verify whether it is used properly



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No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
11.	Does an economic operator use Union Date Base to register transaction?					Applies to the whole supply chain of transport fuels, including gaseous fuels and biomethane (bio-LNG) being a feedstock for further processing (e.g., for biomethanol production)
12.	Do entries in the Union Database of the certified economic operator correspond with the figures that are part of the economic operator's book keeping and net mass balance data or other encoded information on their entities or sites?					Applies to the whole supply chain of transport fuels, including gaseous fuels and biomethane (bio-LNG) being a feedstock for further processing (e.g., for biomethanol production). Please note that any deviations between data that has been registered in the Union Database and the respective data from the economic operator's documentation shall be immediately flagged in the audit report and to KZR INiG.



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2. List of supplementary questions concerning agricultural producers

	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Do the raw materials come from areas classified as arable land before 2008? Does a permit exist if land status changed after 2008?					Documents confirming the meeting of this criterion may be: Excerpt from the land register records (containing information about land use purpose), accompanied by map extract, satellite photos, The map and online photos may be considered a reliable source on condition that it unequivocally proves existence of arable lands. In case of using website as a proof, it is necessary to record website address. Number or in case of numerous of parcel appropriate number of verified parcels. Data identifying parcels. In case if proving the arable status, land is impossible, proof for meeting following criteria a shall be shown
2.	Does the farm participate in the EU support system? Has support been granted or has a new application been submitted? [Cross-compliance]					Decision on granting financial support,
3.	Have the changes in land use been documented in a clear way (e.g. greenlands, cultivation in waterlogged areas, deforestation)?					See point no 1
4.	Is it possible to prove the origin of the raw material in a clear way, based on area control or other documentation?					Own documentation of the agricultural producer. In case of confirming the origin by on site control, photos should be attached.



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	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non- conformity	Auditor remarks	KZR INiG remarks
5.	Based on available documents, can the farms prove that the biomass comes from land which was arable before 1st January 2008?					See point 1
6.	Are the amounts of raw materials adequate to cultivated areas?					Comparison of yield to cultivated areas.
7.	Can the farm prove that the raw material does not come from high biodiversity land; or, in the case of a change in land use after 2008, can the farm prove that the land has not had the status of a high biodiversity area, and have the legal requirements regarding greenland protection been complied with?					See point 1 The map may be considered a reliable source on condition that it unequivocally proves the existence or non-existence of woodlands (e.g. descriptions of forest formations; characteristic species occurring or not; human activities carried out or not). Official national register carried out by the competent bodies.
8.	Can the farm prove that the raw materials do not come from woodlands?					See point 1 Official national register carried out by the competent bodies
9.	Can the farm prove that the raw materials do not come from protected areas (in accordance with regulations of Environmental Protection Act)?					See point 1 Official national register carried out by the competent bodies
10	Can the farm prove compliance with legal requirements of protected areas, in cases where the raw materials come from a protected area?					See point 1 Official national register carried out by the competent bodies
11	Can the farm prove compliance with legal requirements regarding grasslands with high biodiversity?					See point 1 Official national register carried out by the competent bodies



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	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non- conformity	Auditor remarks	KZR INiG remarks
12	Can the farm prove compliance with legal requirements regarding wetlands areas?					See point 1 Official national register carried out by the competent bodies
13	Can the farm prove compliance with legal requirements regarding continuously forested areas?					See point 1 Official national register carried out by the competent bodies
14	Can the farm prove compliance with legal requirements regarding weakly forested areas?					See point 1 Official national register carried out by the competent bodies
15	Can the farm prove compliance with legal requirements regarding peatland?					See point 1 Official national register carried out by the competent bodies



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3. List of general questions pertaining to the mass balance system

applies to all entities subject to certification

In the case of the first certification, the readiness (mainly in terms of in-place procedures) and awareness of entrepreneurs to conduct business using a mass balance approach in accordance with the requirements of KZR INiG, must be verified.

NOTE

The auditor is obliged to verify the entire mass balance, even if it is run according to more than one voluntary scheme.

In case of certification according to two certification pathways, for each pathway the table shall be filled separately (Please multiply the table).

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Has the economic operator introduced a mass balance system? Has the mass balance system been described by internal procedures?					Internal procedures of the economic operator describing the mass balance system. Records from the mass balance.
2.	Mass balance time frame. Is the mass balance accounted within the time frame?					Internal procedures of the economic operator describing the mass balance system. Records from the mass balance
3.	Does mass balance include: - initial stock; production amounts; sold amounts; final stock.					Mass balance records
4.	List of all sites that are under the scope of certification.					Applies only to multisite economic operator. Please see the definition of site
5.	Is the mass balance performed for each site separately?					Mass balance records



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No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
6.	Does the internal mass balance system record the quantity of biomass purchased, directed to the individual processes, obtained from those processes, stored, and sold, and is there a sustainability compliance certificate?					Records of commodity entry; invoices; records of supervision of production, storage and sale of the product. Internal company procedures
7.	List of all inputs per site, including description of materials and details of all suppliers					Internal procedures of the economic operator Records of commodity entry;
8.	List of all outputs per site, including description of materials and details of all customers					Internal procedures of the economic operator Records of commodity output;
9.	Does the raw material batch be received by the economic operator have input minimum data (KZR INiG System/7)?					Records of commodity reception. Internal company procedures. In case of FGP supplier's declarations shall be verified. In other cases correctness of delivery documents
10.	Does the mass balance system ensure traceability of documents?					Please refer to particular point(s) of internal procedure(s). Records of commodity reception. Internal company procedures
11.	Has a process map been developed?					Process map with description of the processes. Internal company procedures
12.	Have the processes connected with change in mass or biomass conversion been identified?					Description of the process map. Internal company procedures, records



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No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
13.	Were the efficiency/conversion coefficients applied in a correct way?					Description of the process map; technology description; operation sheets; technical guidelines; process operation guidelines, records. Verification of correctness of conversion, in particular in the case of installations processing waste or residues to ensure that the process is not modified to produce more waste or residue material
14.	In the case of simultaneous conversion of sustainable and non-sustainable biomass, is sustainable characteristic allocated to products in a proper way?					Records of raw materials reception, production, processes operated, storage and sale, internal company procedures
15.	Have other reagents, auxiliary substances, or catalysts been directed to the processing?					Description of the process map, technology description, operation sheets, technical guidelines, process operation guidelines, records, invoices
16.	Have quantities of other substances directed to the process been catalogued in a proper way?					Records of raw materials reception, production, processes operated, storage
17.	Have losses and ullage in the production processes and transport been catalogued?					Records of inventory control. Internal procedure of losses and ullage management
18.	Is the mass balance system verified periodically?					Records of periodical verification (Management System) of quantity of raw material having sustainability compliance certification at the stage of purchase, processing, storage and sale
19.	Do output data contain minimum output data (according to KZR INiG system/7)?					Records of commodity sale, internal company procedures, template of documents containing minimum output data



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No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
20.	Have the sustainability characteristics been forwarded in an appropriate way?					Records of raw materials reception, production, operation processes, storage and sale Inputs and outputs should be accompanied, where relevant, by a set of sustainability characteristics. Auditors should check that sustainability characteristics have been allocated appropriately
21.	Are outputs and inputs consistent (taking into account the mass conversion factors)?					Records of raw materials reception, production, processes operated, storage and sale
22.	Are there any discrepancies between book keeping system and inputs, outputs and balances.					The auditor shall be allowed to verify data in relation to the entire accounting system
23.	Are quantities of claims carried forward for the next mass balance period correspond quantify of goods on stock?					At the end of the mass balance period, the sustainability data carried forward should be equivalent to the physical stock.
24.	Is the mass balance run according to certification pathway?					Records, procedures
25.	Credibility of source data					source of coefficients (data bases) verification of instruments, source of primary data (invoices, source of amounts of used energy and materials)
26.	Are the amounts of batches measured using reliable measuring devices?					Documents confirming legalisation or devices inspections
27.	Are quantities of products reported to the KZR INiG in a proper way?					Please check volume, country of origin, date of report sending.



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No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
28.	Is the efficiency calculated correctly?					Applies only for heat/power plant. Documents confirming amounts of fuel used and heat and power produced
29.	Are there heat/power amounts calculated correctly taking into account biomass fuel sustainability characteristic?					Applies only for heat/power plant. Documents confirming amounts of fuel used and heat and power produced and PoSs.
30.	What are input and outputs in case of co-processing?					Applies only for refineries
31.	What type of method to settle a mass balance is applied in case of co-processing?					Applies only for refineries. Please indicate "Mass balance", "Energy balance", "Yield", "14C", "Hydrogen"
32.	Is the mass balance settled correctly according to KZR INiG rules.					Applies only for refineries. Please indicate proofs in relation to the KZR INiG requirements

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4. List of supplementary questions regarding the mass balance system: first gathering point – general

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Has FGP implemented internal management system including written procedure covering matrix of responsibilities, process flow diagram (process map), mass balance rules, GHG calculation methodologies, internal monitoring rules performed by FGP?					Does the written procedure match the activities of the company?



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5. List of supplementary questions regarding the mass balance system: first gathering point – agricultural biomass

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Is a list of producers supplying grain cultivated according to sustainability criteria kept?					List of suppliers
2.	Has the first gathering point signed term contracts for the purchase of sustainable biomass from agricultural producers?					A set of agreements. Contracts are not obligation but recommended. If contracts are signed, auditor is obliged to verify if provision concerning sustainability requirements are introduced and if it matches agricultural declaration and other records
3.	Is a set of invoices (or other records confirming grain purchase) kept?					Set of invoices. To verify if invoices are consistent with self-declaration and records of receipt of goods
4.	Are evidences gathered confirming that the biomass supplied meets sustainability requirements?					Self-declaration by agricultural producer, together with registered invoice document



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6. List of supplementary questions regarding the mass balance system: first gathering point – forest biomass

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Has an economic operator defined sourcing area?					Internal procedures
2.	Does approved by VS the risk assessment at Level A is available					VSs website
3.	Does sourcing area match the risk assessment at Level A					Internal procedures, risk assessment
4.	In case of Level B has the economic operator performed a risk assessment?					The risk assessment
5.	Does sourcing area match the risk assessment at Level B?					Internal procedures, risk assessment
6.	Does the risk assessment at Level B meet KZR INiG requirements?					Please verify if the KZR INiG template has been used. Both formal and substantive aspects shall be verified.
7.	Does the risk assessment confirm that forest biomass criteria are met at Level B?					Internal procedures, risk assessment
8.	Is a list of suppliers delivering forest biomass kept?					List of suppliers
9.	Does list of suppliers match defined sourcing area?					List of suppliers, internal procedures
10.	Is a set of invoices (or other records confirming biomass purchase) kept?					Set of invoices. To verify if invoices are consistent with records of mass balance.



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**7. List of supplementary questions concerning mass balance for the purpose of certification:
Trading of biomass/processed biomass, biofuel, fuel with biofuel and for final suppliers.**

The list shall be filled in always when the “trading” and „final supplier” scope of certification occurred.

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Has the economic operator implemented internal procedures in order to assign sustainability characteristic from suppliers to receivers?					Verification of internal entity procedures. In case of recertification verification if the entity acts according to its procedures.
2.	Are the KZR sustainability characteristics assigned to a purchased batch of commodity in a proper and complete way?					Verification of correctness of a template of document on which sustainability characteristic is transferred, verification of a sample of transferred documents. Please note, that flexible allocation of sustainability characteristic is allowed only in case of storage.
3.	Does the economic operator record batches accounted for national renewable energy target? Were no claims issued for batches accounted for that target?					Applies only for those who realize national renewable energy targets. Records of batches accounted for national renewable energy target
4.	Does the economic operator have a separate balance and records batches accounted to the national renewable energy target and those which are sold for example abroad?					Applies only for final supplier



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8. List of supplementary questions for economic operators using NUTS II values.

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Do the economic operator procedures stay in clearly way, that NUTS II values are used?					Internal procedure for the determination of GHG emissions value.
2.	Do the self-declarations of agricultural producers confirm using of NUTS II values?					Self declaration



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9. List of supplementary questions for economic operators using disaggregated default values of GHG emissions/default values.

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Has the economic operator developed and introduced a documented procedure for determining the GHG emissions value for their product?					Internal procedure for the determination of GHG emissions value. The procedure shall explicitly say that DDV.
2.	Does the economic operator use appropriate DV/DDV value in relation to their production pathway?					Verification if used technology/transport distance/etc. is suitable to the defined pathway. An auditor is obliged to note heating fuels used and distance transport and document confirming it.
3.	Is the e _l value, calculated in accordance with guidelines given in KZR ING System/8/ and in Annex V part C pt. 7 to the RED Directive, equal to or less than zero? (i.e. if there was a change in land use)					Verification of calculation of e _l value (if applicable) verification if there was a change in land use
4.	If DDV or DV for the process with methane capture at oil mill were applied, do plant(s) emit(s) less than 5.46 kgs of methane per tonne of CPO					Applied for palm oil mill.



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10. List of supplementary questions for operators using actual values of GHG emissions

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	The date of launching of the installation.					Applies only to final link in the supply chain.
2.	Has the economic operator developed and introduced a documented procedure for the determining the GHG emissions value for the product?					Internal procedure for the determination of GHG emissions value, calculator (e.g. Excel sheet or other) verification of correctness of calculation formulas
3.	Has the economic operator identified primary and secondary data used for calculations?					Internal procedure for the determination of GHG emissions value; records
4.	Is the source of the data collected for calculations documented in a clear and readable way?					Internal procedure for the determination of GHG emissions value; records
5.	Are the data stored in a lucid way?					Internal procedure for the determination of GHG emissions value; records
6.	Are the boundaries of the calculation system of GHG emissions in a given production plant defined?					Internal procedure for the determination of GHG emissions value; records; process map
7.	Are the system boundaries convergent with those determined within the mass balance system?					Internal procedure for the determination of GHG emissions value; records; process map.
8.	Are input (mass and energy) and output streams (mass and energy) of the calculation system defined?					Internal procedure for the determination of GHG emissions value; records; process map. Main streams have to listed in the checklist.
9.	Are allocation rules applied in a correct way?					Internal procedure, records.
10	Are the degree of detail and the accepted exclusions defined?					Internal procedure for the determination of GHG emissions value; records.

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No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
11	Does the economic operator use KZR INiG formulas and guidelines correctly?					Internal procedure for the determination of GHG emissions value; verification of performed calculations.
12	Emissions from transport. Whether each transport stage was taken into account?					Internal procedure, records, interviews. Verification of performed calculations.
13	Do the input data for calculating emissions generated at the raw materials cultivation stage include information on: biomass yield per unit area; biomass parameters (e.g. humidity); fuel consumption during cultivation; quantity of fertilisers and plant pesticides used; quantity of co-products; or other data, depending on specificity of a given pathway?					Internal records. Applies only for calculation at cultivation stage.
14	Has the field emission been calculated properly?					Please specify the methodology and the tool e.g. GNOC.
15	Is the bonus of 29 gCO _{2eq} /MJ applied and are the conditions permitting its use met?					Internal procedure for the determination of GHG emissions value
16	Co-processing. Has the share of the biological fraction and the emission assigned to the biomass stream been correctly determined?					Internal procedure for the determination of GHG emissions value; process map.
17	Do the calculations take into account emitted nitrogen oxides and methane, converted to CO ₂ equivalent?					Internal procedure for the determination of GHG emissions value; records
18	Have the emission savings connected with CCS been used? Have the emissions generated by the process been taken into account?					Internal procedure for the determination of GHG emissions value; process map

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No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
19	Have the emission savings connected with CCR been used? Have emissions generated by the process been taken into account?					Internal procedure for the determination of GHG emissions value; process map
20	Is there a written procedure describing determination of GHG emission savings due to CCS/CCR? Does the procedure include sources of input data?					Internal procedure for the determination of GHG emissions value
21	In the case of CCS/CCR, is there a clear and transparent description of: <ul style="list-style-type: none"> ➤ The purpose for which the captured CO₂ is used? ➤ The origin of the CO₂ that is replaced? ➤ The origin of the CO₂ that is captured? ➤ Information on emissions due to capturing and processing of CO₂? 					Internal procedure; interview with CO ₂ receiver(s); documents confirming a trade of CO ₂ (e.g. invoices, delivery documents) To supply evidence regarding the origin of the CO ₂ that is replaced, operators using the captured CO ₂ should state how the CO ₂ that is replaced was previously generated and declare, in writing, that due to the replacement emissions of that quantity are avoided. The evidence must enable auditors to verify whether the requirements of Directive 2018/2001 are met including that emissions are actually avoided.
22	Do the evidences confirm that the CCS/CCR process is reliable and the calculations are carried out in accordance with KZR INiG formulas and guidelines?					Internal procedure; documents confirming a trade of CO ₂ (e.g. invoices, delivery documents)
23	Do the evidences confirm that, thanks to CCR, fossil CO ₂ is no longer produced?					Documents confirming a trade of CO ₂ (e.g. invoices, delivery documents); interview with CO ₂ receiver(s)



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No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
24	Are biofuels partially originating from renewable sources manufactured in the plant? Have the calculation rules been used correctly?					Internal procedure for the determination of GHG emissions value; records; process map
25	Has the economic operator determined GHG emissions reduction compared to the fossil comparator, in accordance with KZR INiG methodology and according to certification pathway requirements?					Internal procedure for the determination of GHG emissions value; records; process map. Applicable only to biofuels, biomass fuels and bioliquids producers.
26	Is the way of efficiency calculated correctly?					Applies to heat and power plants only.
27	Have the emission savings connected with esca been used?					Internal procedure
28	Does an economic operator use the model according to System KZR INiG/8 point 4.2.4.6					Internal procedure
29	Does the model is approved by KZR INiG?					Applies only for recertification audit
30	Does the calibration of the model is periodically performed?					Internal procedure. Excel files or other files including calculations.
31	Do inputs data are robust?					Please verify compliance with document System KZR INiG/8 point 4.2.4.6
32	Do esca values are correctly transmitted to the next EO.					POSS, other sales documents



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11. List of supplementary questions for biogas/biomethane plants

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Is there physical connection between biogas/biomethane plant and natural gas grid?					Verification based on both local vision and documents
2.	Are amounts injected into natural gas grid in line with the amounts stated in PoS?					Documents and the gas counter records, UDB Records
3.	Are the gas losses taken into account?					Documents and the gas counter records. Please provide exact losses
4.	Is the list of recipients available?					A list of recipients
5.	Is the recipient certified under the an EC-Recognised scheme?					Please provide recipient details, certificate number, please verify the scope of certification.
6.	Is a mass balance managed with the support of the Union Database					Please verify UDB records
7.	Are PoSs issued by biogas/biomethane plant consistent with PoSs owned by recipients and UDB records?					Please fill in the list separately for each recipient. Please verify if gas losses are taken into account.
8.	Is there physical connection between recipient and natural gas grid?					Verification based on both local vision and documents. Applies during the audit of biomethane recipient.



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No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
9.	Are amounts of biogas/biomethane declared by the recipient are consistent in relation to total amounts of gas used?					PoSs and invoices. Please verify the capacity of biomethane recipient. Please note that in case an economic operator processes different sources of (bio)methane into another fuel (e.g. biomethanol), evidence shall be checked to ensure an appropriate mass balance of bioenergy content claims that enter and leave the process



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12. Supplementary list for the places of origin of the waste/residue

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	What kind of waste/residue are generated?					Wastes/residues declaration. Please provide the waste code.
2.	Do waste/residue meet the definition according to the KZR INiG System?					Assessment is carried out by the auditor
3.	Does the holder discard, intend to, or is the holder (legally) required to discard the material. If yes, the material is waste.					If material is declared as waste/residue and does not meet the definition, critical or major non-conformities should be identified
4.	Please provide the proofs that the material meets waste/residue definition					There is no certain further use of the material (other than energetic applications) e.g. in the feed market and - cannot be used directly without any further processing other than normal industrial practice and - the further use is not licit
5.	Do wastes /residue meet national low requirements?					Applies only for EU countries. Verification if declared products are on national lists of accepted wastes/residues
6.	Does the amount of generated waste/residue conform to the size of the plant?					Verification should be carried out with reference to the technology of the plant or in case of commercial places (shops, restaurants) to turnover of goods being an origin of wastes/residues
7.	Does the place of origin of waste/residue record the amount of wastes/residues released?					Records, invoices, dispatch documents



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No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
8.	Please verify if product did not arise as a consequence of intentional addition of the waste to a good quality product or any other intentional modification to meet the wastes/residues definition.					Records, invoices, dispatch documents, verification of amounts of wholesome products
9.	Do actual conversion factors correspond to audited technology?					It is to ensure that the process is not being modified to produce more waste or residue material.
10.	Do wastes and residues derived not from forestry but from agricultural land are gathered from places where operators or national authorities have monitoring or management plans in place in order to address the impacts on soil quality and soil carbon?					Monitoring or management plan in order to address the impacts on soil quality and soil carbon



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13. Supplementary list for first wastes/residues collection/utilization point

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	What kind of wastes/residues are collected?					Please list waste and residues
2.	Do wastes/residues meet the definition according to the KZR INiG?					Please verify and write the substantiation in “Auditor remarks” column
3.	Do wastes/residues meet national regulations?					Applies only in EU countries. Please quote an appropriate document(s)
4.	Is a list of entities supplying waste/residues kept?					List of entities supplying waste/residues
5.	Is a set of contracts/invoices (or other records confirming receipt of wastes/residues) kept?					Set of contracts, invoices
6.	Are wastes/residues declarations kept?					Waste/residues declaration
7.	Is traceability ensured for wastes/residues declarations and other delivery documents?					Internal records, invoices, delivery notes
8.	Does the documentation ensure traceability of all dependent and indirect wastes/residues collection points?					Internal records
9.	Are conversion factors documented?					Applies to wastes/residues utilization/purification plant Internal records
10.	Are the amounts of municipal wastes forwarded to the recipient(s) in line with the amounts estimated based on areas of waste collection and official statistical data regarding amounts of wastes per capita?					Applies only for enterprises collecting municipal wastes



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14. Supplementary list for the places of origin of the agricultural wastes/residues and first gathering point

No.	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Does the country of origin of agricultural residues requires the application of essential soil management practices that aim to address the potential impacts of harvesting such residues on soil quality and soil carbon?					Please see specific explanations in document System KZR INiG/4 Please record appropriate legal requirements e.g. acts, regulations, authorities responsible for verification, penalties
2.	Has the economic operator defined sourcing area?					Please see specific explanations in document System KZR INiG/4
3.	Do agricultural residues are harvested from within sourcing areas or on farms where essential soil management practices are in place and have in place monitoring systems to demonstrate compliance?					Please see specific explanations in document System KZR INiG/4
4.	If meeting of this criterion cannot be proved at national level verification at FGP is performed.					
5.	Does FGP implemented soil management plan?					Please see specific explanations in document System KZR INiG/4
6.	Does the soil management plan meet KZR INiG requirements?					Please see specific explanations in document System KZR INiG/4, Annex 4.1
7.	Does FGP have a list of suppliers?					The list shall be consistent with sourcing area and SMP
8.	Do self-declarations for agricultural waste/residue producer are correct?					Please see specific explanations in document System KZR INiG/4, Annex 4.1

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15. List of supplementary questions entities outside the EU

Verification of good agricultural practice - applies to agricultural producers outside the EU and not covered by the system of direct payments.

Nr	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Are employees knowledgeable on how to protect the soil from erosion, and on methods for soil restoration?					Training records, training certificates, attendance records, etc.
2.	Is the farm taking practical action with regard to protecting the soil from erosion and / or recultivating it?					Internal documents, projects, etc. On-site inspection
3.	Are irrigation works carried out on the farm? Are they conducted in accordance with the principles of good agricultural practices?					On-site inspection
4.	Has the entity implemented internal procedures for plant protection products, as well as fertilizers, their use and storage?					Procedures, instructions, training certificates, etc.. List of persons responsible for storing, measuring, preparing pesticides and / or fertilizers for use, etc.
5.	When spraying is used, are manufacturer's recommended grace periods, periods of protection, or other recommendations observed?					Calendar of spraying, register of spraying conducted, etc.
6.	Do machines and equipment for preparing and applying protective sprays and fertilizers have the necessary a important certificates, calibration certificates, etc., and are they technically efficient and stored in appropriate conditions?					Certificate, legalization, calibration, attestations, permits, etc.
7.	Do employees designated to operate and / or service equipment and machines for applying protective sprays and fertilizers have the required qualifications?					School-leaving certificates, training certificates, etc.

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Nr	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
8.	Are pesticides and fertilizers stored in appropriate conditions?					Manuals, internal procedures, manufacturer's recommendations, etc. On-site inspection to confirm compliance with the instructions is recommended
9.	Are fertilizers used in a rational way?					Record of fertilizer application, giving the dose and the area (parcel number, enabling unambiguous identification of area) It should be verified that fertilizers are used in permissible doses and not applied in a manner detrimental to the environment, e.g. threatening seepage into groundwater, watercourses, lakes, protected areas, etc.
10.	Does the entity monitor the presence of plant diseases and pests in areas where production is being carried out?					Internal registers, etc.
11.	Are there illegal garbage dumps near the farm or production facility?					Statements from workers, paid bills for garbage disposal, etc. On-site inspection
12.	Are packagings of used fertilizers and plant protection products properly disposed of?					Internal register, manuals, manufacturer's recommendations, paid bills for garbage disposal, waste, etc. On-site inspection Verification should also include conversations with employees responsible for supervising waste disposal
13.	Is wastewater containing fertilizers or pesticides (e.g. after washing of equipment, packaging, measuring tools, etc.) discharged correctly?					Installation diagram of water, sewage, etc. On-site inspection
14.	Does the entity manage waste rationally?					Internal registers, certificates of waste transfer, paid bills for waste collection and / or disposal, etc. On-site inspection to ensure availability of waste containers, segregation of waste/garbage, etc.

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Nr	Criterion	Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non- conformity	Auditor remarks	KZR INiG remarks
15.	Does the entity / farm use animals to work?					Veterinary documents On-site inspection
16.	Are animals used by a given entity / farm kept in appropriate conditions?					On-site inspection of stables, barns, etc.
17.	Do animals have veterinary care?					Internal registers, vaccination certificates, farm documents, etc.
18.	Are there other circumstances indicating a violation of good agricultural practices?					Internal company documents, conversations with employees, etc. On-site inspection



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16. Verification of compliance with health and safety - applies to companies operating outside the EU.

		Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1.	Do employees receive regular training in health and safety, and first aid?					Internal registers, lists of attendance at training sessions, certificates of completion of training
2.	Are locations/workplaces with increased risk of accident properly labelled?					Warning notices, pictograms, emergency exits, etc. On-site inspection
3.	Do employees undergo periodic medical examinations?					Personal files, registry certificates of capacity for work, etc.
4.	Are instructions and recommendations related to occupational health and safety observed?					Manuals, regulations, etc. On-site inspection
5.	Are workers equipped with protective clothing, rescue equipment and / or other protection?					Internal register On-site inspection
6.	Is protective clothing and equipment periodically washed, cleaned and maintenance?					Internal register, on-site inspection
7.	Do workers have access to toilets, laundry, if necessary, bathrooms and drinking water?					Conversations with employees, On-site inspection, photos
8.	Are employee meals consumed under appropriate conditions?					Conversations with employees, On-site inspection, photos
9.	Are fire and safety instructions displayed at workstations?					Instructions, regulations, etc. On-site inspection, photos
10.	Do workers for whom the entity provides accommodation have a decent standard of living?					On-site inspection
11.	Are the relevant details and instructions related to occupational health and safety and fire protection displayed at workstations?					Warning signs, pictograms, instructions, etc. On-site inspection
12.	Does the employer prepare documents for risk assessment in relation to working conditions at different workstations?					Risk analysis cards, workstation cards, etc.



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		Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
13.	Do workers know the risks at their workplaces?					Signatures of employees at the workstation, risk analysis cards, etc.
14.	Are internal procedures implemented during accidents, incidents, emergencies?					Internal procedures, internal registers, etc.
15.	Do other circumstances suggest violation of health and safety?					Internal company documents, conversations with employees On-site inspection



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17. Verification regarding human rights and labour law - applies to companies operating outside the EU

		Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non-conformity	Auditor remarks	KZR INiG remarks
1	Are workers employed on the basis of an appropriate agreement?					Contract of employment, employer statements, employee statements
2	Do employees receive remuneration for their work?					Payroll, employment contracts
3	Is the remuneration paid to employees punctually and does it correspond to the amount specified in their employment contracts?					Payroll, employer statements, employee statements
4	Do employees have the guaranteed right to assemble, negotiate with employers and form trade unions?					Collective agreements, employer statements, employee statements, etc.
5	In the workplace, is there discrimination on grounds of sex, colour, race, political opinion, belief, religious belief, sexual orientation, or other forms of discrimination?					Attendance lists, collective agreement, employer, interview
6	Are employees entitled to vacation leave, occasional leave and sick leave?					Attendance lists, interview
7	Do other circumstances suggest violation of human rights and labour rights?					Internal company documents, conversations, on site inspection, interview



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18. Verification regarding good social practices - applies to companies operating outside the EU

		Meeting the criterion YES/NO CR/MJ/MN/	Verified proofs	Proofs confirming non- conformity	Auditor remarks	KZR INiG remarks
1	Does the entity respect local laws and customs?					Employer's declaration, workers' declaration Conversations with employees
2	Are employees aware of their rights under local, national and international laws and / or contracts?					Employer's declaration, employees' declaration, training session attendance lists Conversations with employees
3	Does the entity comply with arrangements, commitments, contracts, agreements, etc.?					Contracts, agreements, invoices, bank transfers, receipts, etc. Consultation with second party of agreements, contracts, independent organizations
4	Has the entity implemented procedures for handling complaints? Are they accessible?					Claim forms, complaints register
5	Are claim forms available for customers?					Internal procedures, printed matter, forms



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Changes compared to the previous edition

Date	Section	Previous requirement	Current requirement
31/08/22	List of general questions pertaining to the mass balance system	In case of certification according to two certification pathways, for each pathway the table shall be filled separately	In case of certification according to two certification pathways, for each pathway the table shall be filled separately (Please multiply the table).
31/08/22	List of general questions pertaining to the mass balance system	13 Description of the process map; technology description; operation sheets; technical guidelines; process operation guidelines, records.	13 Description of the process map; technology description; operation sheets; technical guidelines; process operation guidelines, records. Verification of correctness of conversion, in particular in the case of installations processing waste or residues to ensure that the process is not modified to produce more waste or residue material
31/08/22	List of general questions pertaining to the mass balance system	-	22 Are there any discrepancies between bookkeeping system and inputs, outputs and balances The auditor shall be allowed to verify data in relation to the entire accounting system
31/08/22	List of general questions pertaining to the mass balance system	-	30 What are input and outputs in case of co-processing? Applies only for refineries
31/08/22	List of general questions pertaining to the mass balance system	-	31 What type of method to settle a mass balance is applied in case of co-processing? Applies only for refineries. Please indicate “Mass balance”, “Energy balance”, “Yield”, “ ¹⁴ C”, “Hydrogen”
31/08/22	List of general questions pertaining to the mass balance system	-	32 Is the mass balance settled correctly according to KZR INiG rules.



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			Applies only for refineries. Please indicate proofs in relation to the KZR IniG requirements
31/08/22	List of supplementary questions for economic operators using disaggregated default values of GHG emissions/default values.	-	4 If DDV or DV for the process with methane capture at oil mill were applied, do plant(s) emit(s) less than 5.46 kgs of methane per tonne of CPO Applied for palm oil mill.
31/08/22	Supplementary list for the places of origin of the wastes/residues	-	3 Does the holder discard, intend to, or is the holder (legally) required to discard the material. If yes, the material is waste. If material is declared as waste/residue and does not meet the definition, critical or major non-conformities should be identified
31/08/22	Supplementary list for the places of origin of the wastes/residues	-	4 Please provide the proofs that the material meets waste/residue definition There is no certain further use of the material (other than energetic applications) e.g. in the feed market and - cannot be used directly without any further processing other than normal industrial practice and - the further use is not licit
19/12/23	1. General questions	3. Were non-compliances found during the last audit?	3. Whether non-compliances from the last audit have been fixed? Removed question 5 Added questions 10 - 12.
19/12/23	-	-	Removed List of supplementary questions concerning forest biomass producers
19/12/23	6. List of supplementary questions regarding the mass balance system: first gathering point – forest biomass	-	List has been updated and changed



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19/12/23	10. List of supplementary questions for operators using actual values of GHG emissions	-	Added questions 27 – 32
19/12/23	11. List of supplementary questions for biogas/biomethane plants	-	List has been updated and changed
19/12/23	14. Supplementary list for the places of origin of the agricultural wastes/residues and first gathering point	-	List has been updated and changed Added questions 4-8