

## SURE-Notification of 21.05.2025:

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### RED III: Revision of the SURE-EU scheme documentation (Version 3.0)

On May 21, 2025, RED III entered into force in all EU member states. This means that the new RED III requirements now apply in recognized EU certification systems.

Unfortunately, SURE only received the necessary confirmation from the EU Commission for RED III recognition on May 20, 2025, so the revised system documents can only be published now. A translation of the documents and forms, currently only available in English, into German is in progress and will also be published in the coming days. We have compiled an overview of the significant (but not all) changes for you below. Please note that this is not a complete overview of the changes and does not release system participants from their obligation to carefully familiarize themselves with the amended requirements and implement them if necessary.

#### **For whom are the changes?**

In principle: Existing and valid RED II certificates remain valid, but economic operators are also required to implement the new RED III requirements. This will be verified during the subsequent recertification audit or, if necessary, through surveillance audits conducted by the certification bodies. A significant tightening of requirements resulting from the entry into force of RED III now also applies to the demonstration of a greenhouse gas reduction of 70/80% for so-called existing plants (biomass and biogas plants that first started operating before 2021). The demonstration requirement depends on the type of biomass plant, its capacity, and the years of operation. It is important to note that for the demonstration of GHG reduction, all economic operators in the supply chain must provide information on the respective GHG emissions of their activities, e.g., by stating "use default value" (if applicable) or by determining their own emission values. SURE recommends that affected economic operators inform themselves early on about their own obligations and the accounting methodology and, if necessary, obtain further information from industry associations, especially SURE's "National Supporting Bodies."

**IMPORTANT:** In the SURE system, only the GHG reduction targets specified by the member states in the implementation of RED III into national law apply. If the new RED III GHG reduction targets have not yet been transposed into national law, but the RED II regulations or laws are still in force, only these are legally required, and no corresponding RED III GHG reduction obligation arises in the SURE system. In the SURE system, the GHG reduction obligations as defined in national law always apply.

**IMPORTANT:** The same applies to the introduction of the RED III compliance requirement for biomass plants with an installed thermal capacity of 7.5 MW to 20 MW. SURE does not require economic operators to demonstrate compliance with the sustainability and GHG reduction requirements of RED III; this is done exclusively by the legislature through corresponding regulations or laws.

### **1) Forest Biomass**

The biggest changes apply to producers of forest biomass. With the introduction of so-called "no-go areas," certain land types, such as old-growth forests and heathlands, and certain protected areas, are exempt from the production of forest biomass. Furthermore, producers of biomass fuels from forest biomass must provide a declaration of assurance that they have only processed forest biomass that meets the requirements of RED III according to Article 29 (6a).

Provided that the new criteria (no-go areas and declaration of assurance) are also required by law and that this has been demonstrated through an updated risk assessment and assessed as low risk, producers of forest biomass may, for the first time, demonstrate compliance through a self-declaration or through a supplier audit of the primary gathering point. The primary gathering point then has a special responsibility to monitor and ensure the suppliers' compliance with RED III. This will be verified by SURE during the primary gathering point's audit. However, this is expressly only permitted if a valid and recognized RED III risk assessment with a "low risk" status is available.

The SURE group certification approach remains possible in any case. Previously issued self-declarations remain valid provided their risk status is confirmed by an updated risk assessment. In the event of an inspection, the additional criteria will be verified as part of a gap inspection. However, if the risk status of the risk assessment changes, or if no valid risk assessment with a "low-risk" result is available, a new self-declaration with "specified risk" status must be submitted to the primary gathering point no later than the next delivery of forest biomass. The self-declaration can be updated at a later date if a "low-risk" risk assessment is available in the meantime. Using the group certification approach with "low risk" status requires the submission of a valid and recognized risk assessment with a corresponding statement that evaluates the legal implementation and enforcement of the new RED III criteria (no-go areas and assurance statement). At this time, no valid risk assessment is available; only a draft risk assessment for Austria has been submitted to SURE for comment and approval. Please note that SURE does not conduct the risk assessments; this is the responsibility of the respective associations, national bodies, or other institutions in the respective forest biomass extraction areas.

### **2) Agricultural Biomass**

For producers of agricultural biomass, the exclusion of certain land types for biomass production is expanded, e.g., on heathland. Furthermore, measures to increase soil carbon content must demonstrate that the biodiversity of the area is not affected. Self-declarations issued in the group certification of agricultural producers remain valid. Proof of compliance with the new RED III requirements (no-go areas and biodiversity conservation in esca measures) will be verified as a gap inspection in the event of an inspection.

### **3) For Waste and Residues**

There are no new requirements for the verification of the supply chain of biomass fuels from waste and residues. Existing self-declarations remain valid.

For a detailed description of the changes, please refer to the revision history of the respective system documents. Please review any necessary action for you and contact the industry associations or National Supporting Bodies if you have any questions.

Please understand that SURE does not offer advice and is only available to a limited extent due to the high demand for information.

The changes are listed below in a table. Please note that the following section is only available in English, since translations to German or other languages are not yet available at the time of publication:

### Scope and basic scheme requirements of the SURE system:

- Section 3:                   **Conditions and scope of validity**  
[...] The SURE-EU scheme can generally be used globally. SURE reserves the right to exclude countries from the SURE-EU scheme based on a risk assessment and geopolitical developments <sup>1</sup>. A country that is eligible under the SURE-EU scheme must fulfil the corresponding requirements. The necessary information on the specific regional and national conditions in connection with soil classification, production, cultivation and social issues is available. The geographical scope refers to the place where the raw material was grown/collected or processed. [...]
- Section 5:                   **Other voluntary schemes and national schemes**  
[...] If an economic operator wants to use biomass certified under another national scheme, it can only be recognized in the SURE-EU scheme if that national scheme has been recognized in accordance with Articles 29(2) to (7) and (10) of Revised Directive (EU) 2018/2001 and the GHG savings thresholds set in Article 29a, [...]

### Scheme principles for the certification process:

- Section 2:                   **Surveillance audit**  
A scheme audit conducted during the period of validity of the SURE-EU certificate to assess whether the participant continuously meets the requirements for certification. In the SURE-EU scheme surveillance audits are conducted not mandatory but following a risk based approach (e.g. see chapter 2.4.1 Risk assessment for producers of waste and residues).
- Group management activities**  
[...] In case of group management activities there has to be at least one completely filled in and signed self-declaration available at the time of the audit on site [...]
- Corrective measures, time periods and impacts / Major non-conformities**  
Corrective measures must be verifiably implemented no later than 40 days after the audit. Extraordinary circumstances may justify an extension of the time limit by another 20 days. Any such extension is subject to the PRIOR consent of SURE.
- Reporting / Digital signature**

[...] After the audit, the auditor creates an audit report using the report forms provided by SURE that are part of the phase-specific checklists. This report must be countersigned by the person responsible in the audited operation. This may be done by digital signature or by means of manual signature on the first page of the audit report (cover sheet). [...]

#### **Issuing and withdrawing certificates / Validity of certificates**

[...] Decisive for the validity of the certificate is exclusively the information given on the website of SUSTAINABLE RESOURCES Verification Scheme GmbH.

Deviations can result for example from the withdrawal or suspension of an issued certificate. [...]

Section 3: **1<sup>st</sup> and 2<sup>nd</sup> party audit approach forest biomass / New chapter**  
New chapter "1st and 2nd party audit approach for forest biomass".

Section 5: **Scope of samples / Group certification**

The minimum number of operations for sample inspections is the square root of the total number of sites ( $\sqrt{x}$ ), where x is the number of operations) that have submitted a valid self-declaration rounded up to the next whole number.

The number of signed self-declarations at the time the sample is determined is relevant for determining the sample.

#### **Threshold values for a failed inspection / Group certification**

Whole chapter reworded for ease of understanding

Section 6: **Recognition by a national authority or accreditation body / Requirements for certification bodies**

[...] The certification body is required to immediately notify SURE of any changes in its company activities that concern the prerequisites for acting as a certification body. This applies in particular to the suspension/revocation of accreditation and/or recognition by a competent authority as specified above. [...]

#### **Registration by SURE and contract conclusion**

##### **Requirements for certification bodies**

[...] The certification body submits an application for registration with SURE. The certification body must already be able to carry out audits when the application is submitted. At least two qualified auditors must be registered at the time of registration. [...]

##### **Auditor rotation / Requirements for certification bodies**

[...] To ensure auditor rotation there must be at least two active auditors that are registered and confirmed by SURE to achieve the audit objectives.. [...]

[...] After undertaking of 3 consecutive SURE-EU audits of the same economic operator by the same lead auditor - in case of audit teams - or auditor, a new lead auditor or auditor has to be assigned through the certification body.

The following types of audits are counted:

- Initial and
- Re-certification audits [...]

##### **Transfer of certification bodies / Requirements for certification bodies**

Complete new chapter

[...] Specific requirements regarding the system integrity must be met to reduce the risk of changing certification bodies intending to cover up infringements or violations of the SURE-EU requirements.

In case a SURE-EU participant changes certification bodies twice or more within 3 years, the newly contracted certification body with the second change must apply a higher risk level for the next planned audit. It is the responsibility of the newly contracted certification body to take this requirement into account when conducting the risk assessment, as well as considering the certification history of the SURE-EU participant and the relevant audit documents from the previous audit(s). [...]

Section 7: **Required knowledge, professional and practical experience / Requirements for SURE auditors**

[...] Practical experience as an auditor

At least 5 third party audits in the last 2 years in the area applied for (e.g. PEFC, ISCC, SBP, REDcert, ISO, FSC, EfbV, EMAS), of which at least 2 group audits if group audits are planned[...]

Annex I **Overview of certification and inspection requirements**

updated overview of certification and inspection requirements for forest groups

### Scheme principles for integrity management:

Section 8: **Measures to ensure scheme integrity**

Economic operators and certification bodies failing or unwilling to comply with the requirements set out in paragraphs 1 to 6 of Article 17 of the Implementing Regulation (EU) 2022/996 must be excluded from participating in and conducting audits under SURE.

### Scheme principles for the production of agricultural biomass:

Section 4: **Land with protected areas**

deleted:

[...] Land with high biodiverse value

Agricultural biomass shall not be produced from land with high biodiversity value, namely land that had one of the following statuses in or after January 2008, whether or not the land continues to have that status:

Primary forest, old forest and highly biodiverse forest

Biomass fuels produced from agricultural biomass shall not be made from raw material obtained from land that had any of these statuses in or after January 2008, whether or not the land continues to have that status:

Primary forest; other wooded land of native species, where there is no clearly visible indication of human and the ecological processes are not significantly disturbed; and old growth forest

Highly biodiverse forest and other wooded land which is not degraded and species rich and has been identified as highly biodiverse by the relevant competent authority [...]

### **Peatland**

deleted:

[...] Following proofs can be used as means of verification (not exhaustive list of examples):

- Results of relevant compliance audits and inspections
- International and national databases
- Official maps
- Forest management plans
- Operational protocols or harvesting protocols
- Satellite imaging
- Environmental impact assessments
- Official logging permits including conditions or re-strictions ensuring that there is no conflict with the relevant protection objectives

More details on the conditions under which forest biomass shall not be harvested in peatlands is provided in section 5.6 "Biomass from areas that were peatland in January 2008" [...]

### Section 5:

#### **Primary forests, other wooded land and old growth forest**

[...] Old-growth forest is defined as 'A forest stand or area consisting of native tree species that have developed, predominantly through natural processes, structures and dynamics normally associated with late-seral developmental phases in primary or undisturbed forests of the same type. Signs of former human activities may be visible, but they are gradually disappearing or too limited to significantly disturb natural processes.' [...]

#### **Primary forests, other wooded land and old growth forest**

changed to:

Primary forests, other wooded land and old growth forest

[...] Old-growth forests are primary or secondary forests that reach certain age parameters and certain attributes without human-induced disturbances, or the last significant human intervention was long enough ago that the natural species composition and processes were restored.

Some of the main characteristics of primary forests include natural forest dynamics, such as natural tree species composition, occurrence of deadwood, natural age structure and natural regeneration processes. The area is also large enough to maintain its natural ecological processes. Old-growth forests share most of these attributes. In addition, age characteristics are relevant in old-growth forests. The following criteria is of reference: (i) stands of trees reach on average half of the maximum longevity of the dominant species and (ii) some of the trees are already close to reaching the maximum longevity. [...]

#### **Primary forests, other wooded land and old growth forest**

Native tree species [...] They are distinctive of primary forests but not necessarily of old-growth forests.

[...] Deadwood means all non-living woody biomass not contained in the litter, either standing, lying on the ground, or in the soil, including wood lying on the surface, coarse debris, dead roots, and stumps larger than or equal to 15 cm in diameter or any other diameter used by the country concerned.

[...] The definitions of the country of origin of primary and old-growth forests should prevail. In case of absence of any local reference, the definitions here provided should be considered.

[...] The same requirements also apply to the production of forest biomass obtained from these areas, if this has not already been established in national legislation or indicated in the risk assessment of the country from which the forest biomass was acquired

### **Forests and other wooded areas with high biodiversity**

Primary forests are forests where native tree species grow and ecological processes are not significantly disturbed. There is also no clearly visible indication of human activity. Old-growth forests are primary or secondary forests that reach certain age parameters and certain attributes without human-induced disturbances, or the last significant human intervention was long enough ago that the natural species composition and processes were restored.

Some of the main characteristics of primary forests include natural forest dynamics, [...]The area is also large enough to maintain its natural ecological processes. Old-growth forests share most of these attributes. In addition, age characteristics are relevant in old-growth forests. The following criteria is of reference: (i) stands of trees reach on average half of the maximum longevity of the dominant species and (ii) some of the trees are already close to reaching the maximum longevity. [...]

They are distinctive of primary forests but not necessarily of old-growth forests. [...]

Deadwood means all non-living woody biomass not contained in the litter, either standing, lying on the ground, or in the soil, including wood lying on the surface, [...]

The definitions of the country of origin of primary and old-growth forests should prevail. In case of absence of any local reference, the definitions here provided should be considered

### **Forests and other wooded areas with high biodiversity**

[...] species-rich, or has been [...]

changed to:

Highly biodiverse forest and other wooded land is defined as forest and other wooded land, that is non-degraded and species-rich, and has been identified as being highly biodiverse by the relevant competent authority.

[...] The same requirements also apply to the production of forest biomass obtained from these areas, if this has not already been established in national legislation or indicated in the risk assessment of the country from which the forest biomass was acquired. [...]

### **Highly biodiverse grassland**

[...] The same requirements also apply to the production of forest biomass obtained from these areas, if this has not already been established in national legislation or indicated in the risk assessment of the country from which the biomass was acquired. [...]

### Heathlands

[...] Biomass fuels from agricultural biomass shall not be produced from raw material obtained from land that had the status of heathland in or after January 2008, whether or not the land still has that status.

In the absence of a definition in the country of origin of the forest biomass, heathlands shall be defined as “Vegetation with low and closed cover, dominated by bushes, shrubs, dwarf shrubs (heather, briars, broom, gorse, laburnum etc.) and herbaceous plants, forming a climax stage of development”. Although heathlands are a heterogeneous ecosystem, in Europe they share some common attributes that allow to identify them (non-exhaustive): [...]

### Wetlands / Biomass from areas that were peatland in January 2008

[...] The same requirements also apply to the production of forest biomass obtained from these areas, if this has not already been established in national legislation or indicated in the risk assessment of the country from which the forest biomass was acquired [...]

## Scheme principles for the production of forest biomass:

general:

- ✓ The option of first party audit or second party audit in low risk areas simplifies the process and reduces costs for operators.
- ✓ Higher responsibility on the FGP
- ✓ “Self - Statement” form for first party audit, to be provided to the FGP
- ✓ Conditions under which FPA or SPA must be performed.
- ✓ The option of sample, neutral inspections (instead of FPA or SPA) of forest biomass producers in low risk area remain
- ✓ RED III includes additional restrictions for forest biomass harvesting.
- ✓ Current risk assessments (under RED II) are no longer valid.
- ✓ Risk assessments to be updated AND national laws to encompass implementation of RED III.
- ✓ Higher possibilities of ‘specified risk’ due to additional requirements → transition period.
- ✓ The inclusion of the statement of assurance (together with FPA or SPA) in low risks areas opens the possibility of having no inspection / neutral audit before the FGP
- ✓ Creation of the ‘Technical guidance for the identification of areas with restrictions on biomass harvesting’ (both for Forest and Agricultural biomass).
- ✓ Restructuration of the document SSP-Forest
- ✓ Incorporation of examples of means to prove the land status.

## Technical guidance for the identification of areas with restrictions on biomass harvesting (new document)



## Scheme principles for the production of WaR from biomass

Section 4:	<p><b>Verifying and monitoring scheme conformity</b></p> <p>[...] In addition, and limited to low-risk forest areas where first or second-party audits are allowed (known as “Level A” risk-based approach), a statement of assurance that forest biomass is not sourced from land areas where no biomass may be grown (i.e. land with high biodiversity value, wetland or peat-land status in reference to the cut-off date, as laid down in Article 29(3), points (a), (b), (d) and (e), Article 29(4), point (a), Article 29(5), of the Revised Directive (EU) 2018/2001, must be issued by the installations producing biomass fuels from forest biomass. Conditions of the land for sourcing forest biomass are defined in the Scheme principles for the production of forest biomass. [...]</p>
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## Scheme principles for the use of biomass fuels

general:	<p><b>Requirements for waste and residues from biomass</b></p> <p>Section 5 divided in:</p> <p>5.3.1 Public waste management authorities</p> <p>5.3.2 Commercial collection</p> <p>5.3.3 Waste treatment plant</p>
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## Technical Guidance for Mass Balancing

Section 2:	<p><b>Mass balancing</b></p> <p>[...] The principle of mass balancing requires that a certain set of sustainability characteristics remain assigned to a physical consignment. This means that these characteristics can only be transferred from one interface to the next when this transfer is accompanied with physical transfer of the consignment. [...]</p> <p>The mass balance system described in Article 30 (1) of Directive (EU) 2018/2001 describes a system in which the “sustainability characteristics” remain assigned to “physical consignments”.</p> <p>[...]</p> <p>The minimum of sustainability characteristics and information to be documented and transferred through the entire value chain of renewable fuels or recycled carbon fuels are listed in chapter 3.1 and 3.2 [...]</p> <p><b>Mass balancing</b></p> <p>[...] The principle of mass balancing requires that a certain set of sustainability characteristics remain assigned to a physical consignment. This means that these characteristics can only be transferred from one interface to the next when this transfer is accompanied with physical transfer of the consignment. [...]</p> <p>The mass balance system described in Article 30 (1) of Directive (EU) 2018/2001 describes a system in which the “sustainability characteristics” remain assigned to “physical consignments”. [...]</p>
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The minimum of sustainability characteristics and information to be documented and transferred through the entire value chain of renewable fuels or recycled carbon fuels are listed in chapter 3.1 and 3.2 [...]

#### **Mass balancing**

[...] If processing of a raw material consignment results in only one output, the information on sustainability characteristics and characteristics related to greenhouse gas savings must be adapted to the consignment and assigned to the output intended for fuel production – expressed in the size of the consignment and the associated quantities of sustainability characteristics and characteristics related to greenhouse gas savings, using a conversion factor representing the ratio between the mass of the output intended for such production and the mass of the raw material entering the process (see Art. 30 (2) (a) of Revised Directive (EU) 2018/2001).

[...]

When a raw material consignment is processed into more than one output declared “sustainable” for the production of biomass fuels, the economic operator must apply a separate conversion factor and mass balance for each output (see Art. 30 (2) (b) of Revised Directive (EU) 2018/2001). [...]

#### **Traceability of biogas or biomethane transported via a gas grid**

[...] The economic operator injecting and transporting bio-methane into the European gas grid must take into account the gas losses during transportation via the gas grid. The gas loss to be assumed is 0.01 gCH<sub>4</sub>/MJ [...]

Gas losses during the production and processing of bio-methane as well as during its transmission and distribution, must be taken into account when calculating GHG emission savings. For gas losses, an emission factor of 0,17 gCH<sub>4</sub>/MJ biomethane must be applied by the last interface [...]

### **Section 3**

#### **Sustainability characteristics to be documented**

[...] Information on the sustainability characteristics of the raw material, intermediate product, final biomass fuel, electricity, heating and cooling must be passed [...]

#### **Tracing information to be documented**

[...] To be able to trace a consignment of raw materials, intermediate products, biomass fuels, electricity, heating and cooling along the supply chain [...]

#### **Documentation in the Union Database**

[...] Economic operators may be required to register any transactions of liquid and gaseous renewable fuels and recycled carbon fuels in the Union Database [...]

The Union database spans the entire value chain of liquid and gaseous renewable fuels and recycled carbon fuels that are eligible for being counted towards the targets, of Revised Directive [...] into the Union database in a timely manner [...]

#### **Documentation in the Union Database**

[...] Further, those information are transactions made and the sustainability characteristics, including their life-cycle greenhouse gas emissions, starting from their point of production to the moment they are placed on the market

in the Union. Referring to Article 18 (1) of the Implementing Regulation (EU) 2022/996 the information shall include data to be transmitted through the whole supply chain as well as data that is specific for the individual transaction, as described in Chapter 3.2 and 3.3 [...]

#### **Documentation in the Union Database**

[...] The interconnected gas infrastructure shall be considered to be a single mass balance system. Data on whether support has been provided for the production of a specific consignment of fuel, and if so, on the type of support scheme, shall also be entered into the Union database.

Economic operators shall, in the event that the Member State decides to complement a mass balance system by a system of guarantees of origin, enter into the Union database data on the transactions made and on the sustainability characteristics and other relevant data, such as greenhouse gas emissions of the fuels up to the injection point to the inter-connected gas infrastructure. [...]

#### Section 4

#### **Main testing methods**

Section divided in:

4.2.3.1 Mass balance method

4.2.3.2 Energy balance method

4.2.3.3 Yield method

### **Technical guidance for greenhouse gas calculation**

#### Section 1

#### **Requirements for greenhouse gas emission savings**

Article 29 (10) of the Revised Directive (EU) 2018/2001 stipulates requirements for the minimum greenhouse gas (GHG) emission savings that producers of electricity, heating and cooling must demonstrate against their national competent authorities in order to be counted towards the renewable energy- and GHG mitigation targets.

Depending on

- ✓ the date of enforcement of national GHG mitigation obligations and
- ✓ the start of operation of the plant and
- ✓ the total time of operation,

the following GHG emissions savings must be achieved, as long as there are no other requirements defined in the national regulations of the country in which the installation is operated:

- ✓ for electricity, heating and cooling production from biomass fuels used in installations that started operating after 20 November 2023, at least 80%;
- ✓ for electricity, heating and cooling production from biomass fuels used in installations with a total rated thermal input equal to or exceeding 10 MW that started operating between 1 January 2021 and 20 November 2023, at least 70% until 31 December 2029, and at least 80 % from 1 January 2030;
- ✓ for electricity, heating and cooling production from gaseous biomass fuels used in installations with a total rated thermal input equal to or lower than 10 MW that started operating between 1 January 2021

and 20 November 2023, at least 70 % before they have been operating for 15 years, and at least 80 % after they have been in operation for 15 years;

- ✓ for electricity, heating and cooling production from biomass fuels used in installations with a total rated thermal input equal to or exceeding 10 MW that started operating before 1 January 2021, at least 80 % after they have been operating for 15 years, at the earliest from 1 January 2026 and at the latest from 31 December 2029;
- ✓ for electricity, heating and cooling production from gaseous biomass fuels used in installations with a total rated thermal input equal to or lower than 10 MW that started operating before 1 January 2021, at least 80 % after they have been operating for 15 years and at the earliest from 1 January 2026.

## Section 2:

### Calculation using actual values

CO <sub>2</sub> :	1	gCO <sub>2</sub> eq/gCO <sub>2</sub>	
N <sub>2</sub> O: new	265	gCO <sub>2</sub> eq/gN <sub>2</sub> O	(old 298 gCO <sub>2</sub> eq/gN <sub>2</sub> O)
CH <sub>4</sub> : new	28	gCO <sub>2</sub> eq/gCH <sub>4</sub>	(old 25 gCO <sub>2</sub> eq/gCH <sub>4</sub> )

## Section 3:

### Calculation of $e_{sca}$

“[...] emission savings by preventing diffuse field emissions and can therefore be counted with a credit of 45.05 gCO<sub>2</sub>eq/MJ manure and 54 kgCO<sub>2</sub>eq per ton of fresh matter”

### Calculation of $e_{td}$ / Calculation of $e_p$

“If biomethane is transported via the European gas grid, the economic operator injecting and transporting biomethane into the European gas grid must take gas losses of 0.01 gCH<sub>4</sub>/MJ into account.”

### Carbon capture and replacement $e_{ccr}$

Note that the option to credit emission savings by  $e_{ccr}$  is only possible if the biogenic CO<sub>2</sub> is used to replace fossil-derived CO<sub>2</sub> in the production of commercial products and services before 1. January 2036. This means that from 1. January 2036, it will no longer be possible to credit  $e_{ccr}$ .”

### Allocation

“All co-products that have no heating value and therefore do not fall under Annex VI, Point 17 of the Revised Directive (EU) 2018/2001 must be taken into account when determining the allocation factor. The energy content of co-products with negative energy content is set to zero.”

Your SURE team