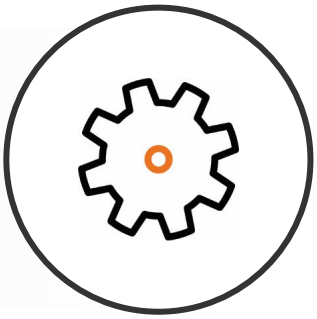
The world-leading
Wood pellet certification

ENplus® Guidance

Plausibility checks of mass balance systems



ENplus® GD 3004:2024, first edition

Valid globally

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Foreword

The European Pellet Council (EPC), founded in 2010 and a network of Bioenergy Europe AISBL, is an umbrella organisation that represents the interests of the European wood pellet sector. Its members are national pellet-, or pellet-related associations from numerous countries in and outside of Europe. The EPC provides a platform for the pellet sector to discuss issues that must be managed in the transition from a niche product to a major energy commodity. These issues include standardisation and certification of pellet quality, safety, security of supply, education and training, and pellet quality measuring devices.

Deutsches Pelletinstitut GmbH (German Pellet Institute) (DEPI) was founded in 2008 as a subsidiary of Deutscher Energieholz- und Pellet-Verband e. V. (German Wood Fuel and Pellet Association) (DEPV), and provides a communication platform and competence centre for topics related to heating with wood pellets. In 2010, **DEPI** created, in cooperation with German Biomass Research Center Leipzig (DBFZ) and proPellets Austria, the EN*plus*® scheme. In 2011, the trademark rights for all countries, except Germany, transferred to the EPC.

Today, the EPC is the governing body for the EN*plus*® quality certification scheme for all countries except Germany, which is governed by **DEPI**.

Contents

Introduction

The key objective of the ENplus® scheme is to manage an ambitious certification scheme that thrives for consistent, high quality wood pellets. The **ENplus® logo** allows pellet quality to be communicated to customers and consumers in a transparent and verifiable way.

Wood pellets are a renewable fuel produced primarily from sawmill residues. Wood pellets are used as a fuel for residential heating systems as well as for industrial burners. They are a refined fuel that can be damaged during handling. Due to this, quality management is a necessity and should cover the entirety of the supply chain, from the choice of raw material to the final delivery to the end-user.

The ENplus® scheme covers technical properties of pellets, quality management related to the properties of the pellets, and customer satisfaction within the entire supply chain, from pellet production to end use.

The ENplus® scheme is primarily focused on the domestic and commercial heating sector, but the ENplus® certification is also available to all other actors within the pellet industry.

Open, transparent and **consensus**-based participation of materially affected **stakeholders** at international as well as national levels is an essential element in the development of the ENplus® scheme.

This document respects the contractual agreement between Bioenergy Europe/EPC and **DEPI** that is the founder of the ENplus® scheme.

The terms written in bold characters are defined in the chapter 3. Terms and Definitions.

1. Scope

1.1 This document applies to the mass balance systems of **producers**, **traders** and **service providers** and as per ENplus® PD 2001, Table 5, it is only an informative document and not mandatory. It provides instructions to the ENplus® certification bodies for a plausibility check of a mass balance system.

1.2 The main point of the mass balance check is to ensure that the volume of ENplus® certified pellets that are sold does not exceed the volume of ENplus® certified pellets that are produced or purchased.

1.3 During a mass balance check an **ENplus® certification body** should be able to determine and verify whether the documentation presented by the **company** is sufficient, whether the volumes declared are plausible, and whether the internal documentation is accurate and sufficient for the traceability. In the event of inconsistencies, these should be treated as a **major non-conformity**. In case the **company** does not provide the information related to the mass balance to the **ENplus® certification body**, this should also be considered as a **major non-conformity** and could result in the suspension or termination of the **company**'s certification. For a plausibility check of the mass balance, it is essential that the **ENplus® certification body** chooses, but is not limited to, specific samples of the production/**delivery documentation**. It should not be up to the **company** to decide, which documents they are going to provide.

1.4 The ENplus® **standard** ENplus® ST 1001 section 5.2.5.3 and 6.2.5.4 requires that a mass balance accounting system is used for the production, purchasing, storage, and sale of pellets and shall be established and maintained by pellet **producers** and **traders**. The mass balance account shall:

a) allow the identification of ENplus® certified pellets, including their quality classes, diameters, different bag designs, and other pellets, both **bulk** and **bagged pellets**, in production, storage, and sales transactions;

b) include all production batches leaving the production process (time period and volume) with reference to the internal production documentation (for **producers**);

c) include all incoming transactions (date and volume) of all pellets with reference to specific received **delivery documentation** (for **traders**);

d) include all outgoing (sales) transactions (date and volume) of all pellets with reference to specific issued **delivery documentation**;

e) include information on the volume of all pellets in the storage;

f) allow verification that the volume of outgoing ENplus® certified pellets does not exceed the volume of produced (for **producers**) or incoming (for **traders**) ENplus® certified pellets;

g) in case of multisite companies, take into account all the sites of the **company** included in its scope.

NOTE 1: The term "production batch" is used to cover an amount of pellets produced during a specific period.

NOTE 2: A unique product code for different quality classes of bulk and bagged ENplus® certified pellets and other pellets is an appropriate means for the identification of production and sales transactions (see bullet a).

NOTE 3: The volume of pellets entered into the mass balance account based on internal production documentation (see bullet b) is verifiable based on production capacity, procurement of raw material or other means.

NOTE 4: **Service providers'** mass balance check is included in the mass balance check of the particular **producer**(s)/**trader**(s) that the **service provider** provides service to.

NOTE 5: In case of remote inspections, the documents could be sent for example per email, via a video call (shared screen) or by other means, and the plausibility check could be done in a multistep process.

2. Normative references

The following referenced documents are essential for the application of this document as defined in its requirements. For undated references, the latest edition of the referenced document (including any amendment) applies.

ENplus® ST 1001, ENplus® wood pellets – Requirements for companies

ENplus® ST 1002, Requirements for conformity assessment bodies operating the ENplus® certification

ENplus® ST 1003, Usage of the ENplus® trademarked material – Requirements

3. Terms and Definitions

3.1 bag design approval number

A unique alfa-numerical code issued by the relevant **ENplus® scheme management** to the **bag design owner** for each approved bag design.

3.2 bag design owner

The **company** permitted by the **ENplus® scheme management** to use the bag design.

NOTE: The **ENplus® ID** of the **bag design owner** is displayed in the bag design.

3.3 bagged pellets

Pellets in a packaging unit that protects the pellets from quality degradation with a filling weight between 5 kg and 50 kg.

NOTE 1: A plastic bag is a typical example of a packaging unit for **bagged pellets**.

NOTE 2: Requirements for usage of the ENplus® bag design are defined in ENplus® ST 1003.

3.4 big bag

A flexible intermediate bulk container (FIBC) made of flexible fabric that is designed for storing and transporting **bulk pellets** with a typical capacity of 1,500L. A delivery of pellets in **big bags** is considered a delivery of **bulk pellets**.

NOTE 1: A **big bag** can be sealed or unsealed.

NOTE 2: Delivery of pellets in **big bags** is considered as a **large-scale delivery**.

3.5 bulk pellets

Pellets other than **bagged pellets** produced, stored, handled, or transported loose.

NOTE: **Bulk pellets** also include pellets in **big bags**.

3.6 certification scope

The range or characteristics of the object of the conformity assessment covered by the ENplus® certificate, including quality class of ENplus® certified pellets, a **company**'s activities (**producer**, **trader**, or **service provider**) and critical business activities, sites, and **service providers** covered by the ENplus® certification.

[source: modified from ISO/IAC 17000]

3.7 company

An entity that implements the requirements of ENplus® ST 1001.

3.8 consensus

General agreement characterised by the absence of sustained opposition to substantial issues by any important part of the concerned interest and by a process that involves seeking to take into account the views of all parties concerned and to reconcile any conflicting arguments.

NOTE: A **consensus** need not imply unanimity [ISO/IEC Guide 2].

3.9 delivery documentation

A document that includes information relating to the delivery of a product.

NOTE: A delivery note, a bill of loading or an invoice, used individually or in combination, are examples of **delivery documentation**.

3.10 DEPI

DEPI (Deutsches Pelletinstitut GmbH) is ENplus® governing body for Germany, certification body responsible for all certification activities within Germany and acts as inspection body within Germany.

3.11 ENplus® certification body

A body that is recognised to perform certification within the ENplus® certification scheme.

3.12 ENplus® certification seal

A distinctive graphic consisting of the **ENplus® logo** and unique **ENplus® ID**.

NOTE: The use of the **ENplus® certification seal** is described in ENplus® ST 1003.

3.13 ENplus® ID

Unique alfa-numerical code issued by the relevant **ENplus® scheme management** to every ENplus® certified **company**.

NOTE: The use of the **ENplus® ID** is described in ENplus® ST 1003.

3.14 ENplus® International Management

Bioenergy Europe AISBL represented by the European Pellet Council (EPC), is the governing body of the ENplus® certification scheme with overall responsibility for the management of the ENplus® scheme outside Germany.

3.15 ENplus® logo

A distinctive graphic design that is a registered trademarked material and that is also part of the **ENplus® certification seal**, **ENplus® quality seal** and of the **ENplus® service sign** along with the **ENplus® ID**.

NOTE: The use of the **ENplus® logo** is described in ENplus® ST 1003.

3.16 ENplus® quality class logo

A distinctive graphic referring to the ENplus® quality classes.

NOTE: The use of the **ENplus® quality class logo** is described in ENplus® ST 1003.

3.17 ENplus® quality seal

A distinctive graphic referring to the ENplus® quality classes consisting of the **ENplus® logo**, **ENplus® quality class logo** and unique **ENplus® ID**.

NOTE: The use of the **ENplus® quality seal** is described in ENplus® ST 1003.

3.18 ENplus® service sign

A distinctive graphic issued by the relevant **ENplus® scheme management** to every ENplus® certified **service provider** that includes the ENplus® **service provider** logo and the **ENplus® ID**.

NOTE: The use of the **ENplus® service sign** is described in ENplus® ST 1003.

3.19 large-scale delivery

A delivery of **bulk pellets** to a customer other than the **small-scale delivery**.

NOTE: Examples of **large-scale delivery**: a delivery of a complete truck load to one end-user above 20 tonnes, a delivery to a **trader**, a delivery by trains or vessels, a delivery of **big bags**.

3.20 major non-conformity

Non-fulfilment of one or more ENplus® product requirements and non-fulfilment of one or more ENplus® process or management system requirements that impact the **company**'s capability to achieve the intended outcomes of the ENplus® scheme, i.e. pellets conforming to the ENplus® specifications. A number of **minor non-conformities** associated with the same requirement or issue that could demonstrate a systemic failure, and a **minor non-conformity** that is persistent (or not corrected as agreed by the **company**) is also considered as the **major non-conformity**.

NOTE 1: The ENplus® product, process and management system requirements are defined in ENplus® ST 1001.

NOTE 2: The **major non-conformity** classification includes:

a) tested pellets that are not meeting one or more of the required values;

b) a significant doubt that process and management system related requirements of ENplus® ST 1001 are effectively implemented and that the pellets will meet specified requirements.

3.21 multisite company

An organisation which is identified in having a central function relating to pellet production or trade (normally and hereafter referred to as a 'central office'). Here certain activities relating to quality management are planned, controlled, and managed within a network of local offices or branches (sites) at which such activities are fully or partially carried out.

NOTE 1: Typical cases of a **multisite company** are:

a) producer with a network of production sites, storage sites, delivery trucks, and/or sales offices that are a part of a single legal entity or are separate legal entities but with the managerial control by the legal entity of the **producer**;

b) a **trader** with a network of other **traders** with or without delivery trucks, storage sites, or/and sales organisations that are a part of a single legal entity or are separate legal entities but with the managerial control by the legal entity of the certified **trader**;

c) a **company** outsourcing activities to a **service provider** without a valid ENplus® certification.

NOTE 2: Eligibility criteria applicable to a **multisite company** are defined in ENplus® ST 1001, Chapter 4.

3.22 non-conformity

Referring to the non-fulfilment of an ENplus® requirement.

3.23 official ENplus® website

The official website of the ENplus® scheme managed by the **ENplus® International Management** (www.enplus-pellets.eu) for all countries except Germany and by **DEPI** (www.enplus-pellets.de) for Germany.

3.24 producer

A **company** producing wood pellets.

NOTE: A **producer** trading its own pellets through **large-scale delivery** is not considered a **trader**. A **producer** is considered a **trader** where its trading activities include **small-scale delivery**, or trades pellets procured from other **companies**.

3.25 service provider

A **company** offering the following services without having ownership over the pellets.

a) bagging of pellets;

b) small-scale delivery of pellets;

c) storage of **bulk pellets** in a facility from which the pellets are delivered to the end-users.

NOTE: The **producer** or **trader** can also become a **service provider** for another **company** where they do not have ownership over the pellets and conduct activities defined above.

3.26 small-scale delivery

A delivery of **bulk pellets** to an end-user that does not exceed 20 tonnes. This excludes deliveries of pellets in **big bags** and **vending machines**.

NOTE: A typical example of a **small-scale delivery** is a delivery of pellets to more end-users (households) along a single route (multi-drop).

3.27 standard

A document established by **consensus** and approved by a recognised body that provides, for common and repeated use, rules, guidelines or characteristics for activities or their results, aimed at the achievement of the optimum degree or order in a given context.

NOTE: **Standards** should be based on the consolidated results of science, technology, and experience, and aimed at the promotion of optimum benefits [ISO/IEC Guide 2].

3.28 trader

A **company** trading wood pellets. It can include the storage and / or delivery of pellets.

NOTE: The term "**trader**" also covers the term "**producer**" where the **producer**'s trading activities include **small-scale delivery** or trades pellets procured from other **companies**.

4. Mass balance – Producer

4.1 Standard mass balance

By default, all ENplus® companies should use a standard mass balance system unless they only produce pellets of uniform quality class and diameter in which case, they may choose to use a simplified mass balance system. Pellets can be entered into a mass balance system one of three ways :

a) adding quantities which were measured by a continuous weighing system after production;

b) adding quantities which were calculated based on performance data of the production process;

c) adding quantities of **bagged pellets** or in **big bags** which already have a clearly defined volume.

Each entry into a mass balance system should clearly state what pellet quality and pellet diameter were produced.

NOTE: All the data entered into the mass balance must be linked to the respective documentation during production (e.g. shift protocol).

4.2 Simplified mass balance

Companies that produce pellets of only one ENplus® quality class and diameter may choose to implement a simplified mass balance system. For a simplified mass balance system, the amount of pellets produced shall be equal to the amount of pellets sold and the amount of pellets in storage. This can also be represented by the equation below.

$$\textbf{mass of produced pellets in tonnes} = \textbf{mass of sold pellets in tonnes} \pm \textbf{storage in tonnes}$$

When using simplified mass balance, a **company** is not required to provide any documentation on production quantities, it is sufficient to perform a plausibility check based on production capacity, incoming raw material, and sold quantity.

NOTE 1: If stored **bulk pellets** can only be estimated by volume, it is necessary to calculate the equivalent quantity in tonnes.

NOTE 2: If non-conforming pellets or sieved fines are redirected into the pellet production process or are used on-site, for example, as fuel within the certified **company** itself and the volume is not considerable, the corresponding quantity can be disregarded.

4.3 Stored and outgoing pellets

For stored and outgoing pellets, the relevant provisions of Chapter 5 apply.

5. Mass balance – Trader

5.1 Incoming and outgoing pellets

If a **company** maintains a complete excel-file of all transactions for the complete previous calendar year (in this case all items can be sorted and sums can be calculated as necessary by the **ENplus® certification body**) or if the previous calendar year contains few enough transactions that the **ENplus® certification body** is able to evaluate the data without utilizing a spreadsheet (e. g. by verifying figures by adding them up by hand) no addition information on incoming and outgoing pellets is required.

In the course of the inspection, a certified **company** will be asked to report and transmit the following information (among others):

a) overall quantity of pellets that were traded with the **company's ENplus® ID** in the previous calendar year including storage data (see Annex A, Table 1 b), as well as quantities of outgoing non-certified and non-conforming pellets – (this data may be aggregated on a monthly basis or by site) but must be identical with the data reported to the **ENplus® scheme management**, and it should be possible to distinguish different diameters, quality classes, whether it is **bulk** or **bagged pellets**, and **bag design approval numbers**, where relevant;

b) an overview that is provided separately for purchases and sales.

NOTE 1: In the event that a **trader** of **bagged pellets** (where the **trader** is the **bag design owner**) trades directly from the supplier to the customer, or trades pellets from its own production, the **trader** may combine their overview of purchases and sales.

NOTE 2: The **ENplus® certification body** may accept other presentations of a mass balance, e.g. an excel file.

NOTE 3: A list of item numbers is a potential way to distinguish between different products.

NOTE 4: If non-conforming pellets are, for example, used as fuel within the certified company itself and the volume is not considerable, the amount can be disregarded.

NOTE 5: In case of business-to-consumer (B2C) transactions, if invoices are not available, the plausibility check could be done by the means of, checking receipts, internal accounting systems, sales registers, etc.

NOTE 6: In case of **traders** purchasing pellets in bags with their own **ENplus® ID** from other **traders** it must be checked, if the supplying **trader** operates a bagging station within its **certification scope** (own bagging station, or from a **service provider**).

5.1.1 Summary check

The figures in the mass balance overview should be compared by the **ENplus® certification body** with the overall quantity of traded pellets reported by the **company** and shall correspond.

The **ENplus® certification body** may check directly in the system of the **company** whether the numbers are summed up correctly or may ask for detailed mass balance(s) for a (randomly chosen) specific time periods, product categories, sites, and/or other parameters depending on the complexity of the **company's** business model.

The information requested shall contain all pellet transactions (both purchasing and sales) from the previous calendar year with at least all of the following information (see example Annex A, Table 2 and Table 3):

a) invoice number and date or another way enabling to link the transaction to the **delivery documentation**;

b) traded item (allowing the identification of transactions according to 6.2.5.4 of ENplus® ST 1001);

c) quantity of the pellets in tonnes.

NOTE 1: The evaluation of a mass balance based on the invoice number is the preferred option in checking the plausibility of a mass balance system because legislation requires that an invoice number may only be assigned once by a **company**. Invoice numbers are an acceptable way to sample a **company**'s invoices. A consecutive invoice number is therefore mandatory for correctly issued invoices and serves as a suitable means to take samples of invoices.

NOTE 2: The **company** can blacken out the customer's name and address, as well as other confidential data, besides the three sets of data required above.

5.1.2 Sample check

The figures of pellets traded of the specified months, sites, etc., as per 5.1. a), shall be compared by the inspector to the figures listed in the mass balance overview and shall correspond. The calculations shall be checked randomly.

Based on these detailed records, individual invoices at random shall be requested by the **ENplus® certification body** as a random sample (with reference to the invoice number). To verify the plausibility of the **company**'s statements, the invoices sampled shall not only include invoices for pellets that were traded with the **company's ENplus® ID** but also invoices for non-certified pellets and for **bagged pellets** (if the **company** is not the **bag design owner)**, as well as, if needed, invoices for other items traded (e. g., briquettes, sawn timber).

NOTE: The total number of invoices sampled (for ENplus® certified pellets and other items) is dependent on the complexity of the **company's** business model. Invoices shall be randomly chosen by the **ENplus® certification body** based on the information of the detailed mass balance list (e. g. concerning traded items, different suppliers) and shall cover a wide variety of different transactions, and in the case of **multisite companies**, of the different sites.

The **ENplus® certification body** may request for some specific invoices that the entire **delivery documentation** to be made available(e. g., invoice, delivery note, weighing slip, CMR, checklist for end-users).

NOTE: The number of invoices for which the complete **delivery documentation** is requested depends on the complexity of the **company's** business model. The specific invoices are chosen randomly by the **ENplus® certification body** based on the information of the detailed mass balance list (e. g. concerning traded items, different suppliers) and shall cover a wide variety of different transactions (e.g. for **bulk**, **big bags**, bags each; purchases from different suppliers).

5.1.3 Documentation check

The **ENplus® certification body** shall review the sampled documents and their data shall correspond to the data entered in the detailed mass balance.

The correct declaration of the **delivery documents** is checked, according to the ST 1001, 6.2.5.1.

6. Typical problems that can arise during a plausibility check

This is a non-exhaustive list of potential issues which may arise during a plausibility check:

a) Reported figures do not match the mass balance list. Often a different basis for the evaluation can explain discrepancies. A detailed mass balance list might be based on the delivery date of the transactions, whereas the mass balance overview may be based on the invoice date. In the event of a discrepancy, this should be reviewed with the **company**;

b) Reported purchases and sales do not match. This can often be explained by missing storage data or accounting differences for data entry in different calendar years. This should be reviewed with the **company**;

c) Inconsistencies in the documentation or statements that cannot be verified. The number of samples can be increased to gain a better understanding, or additional factors which may normally be disregarded (such as loses from sieving of fines or using non-conforming pellets on-site, etc.,) shall be taken into account;

d) Miscalculations happen, that is why it is important that during the plausibility check the calculations are checked randomly.

Annex A. Example of the evaluation process of a company's mass balance

The following tables show examples of the way a mass balance could ideally be provided by the **company**. In practice, a simplified or combined table can provide a comparable basis for mass balance evaluation.

Table 1a Example for structure of mass balance overview for produced or sold volumes (producer)

Production data for the previous calendar year				
Calendar year	YYYY			
Type of pellets (quality class / diameter / bulk-bagged)	**Production (t)**	**Sale (t)**	**Storage (t)** (period start)	**Storage (t)** (period end)
ENplus® A1 (6 mm, bulk)				
ENplus® A1 (8 mm, bulk)				
ENplus® A2 (6 mm, bulk)				
ENplus® A2 (8 mm, bulk)				
ENplus® B (6 mm, bulk)				
ENplus® B (8 mm, bulk)				
ENplus® A1 (6 mm, bagged, bag design approval number: XXXX)				
ENplus® A1 (8 mm, bagged, bag design approval number: XXXX)				
ENplus® A2 (6 mm, bagged, bag design approval number: XXXX)				
ENplus® A2 (8 mm, bagged, bag design approval number: XXXX)				
Total ENplus®				
Non-certified				
Non-conforming				
Total all pellets				

NOTE: For the calculation of the ENplus® license fees, the relevant provisions of the ENplus® PD 2006 apply.

Table 1b Example for structure of mass balance overview for purchased or sold volumes (trader)

Trading data for the previous calendar year				
Calendar year	YYYY			
Type of pellets (quality class / diameter / bulk-bagged)	**Procurement (t)**	**Sale (t)**	**Storage (t, period start)**	**Storage (t, period end)**
ENplus® A1 (6 mm, bulk)				
ENplus® A1 (8 mm, bulk)				
ENplus® A2 (6 mm, bulk)				
ENplus® A2 (8 mm, bulk)				
ENplus® B (6 mm, bulk)				
ENplus® B (8 mm, bulk)				
ENplus® A1 (6 mm, bagged, bagged, bag design approval number: XXXX)				
ENplus® A1 (8 mm, bagged, bagged, bag design approval number: XXXX)				
ENplus® A2 (6 mm, bagged, bagged, bag design approval number: XXXX)				
ENplus® A2 (8 mm, bagged, bagged, bag design approval number: XXXX)				
Total ENplus®				
Non-certified				
Non-conforming				
Total all pellets				

Table 2 Example for structure of detailed mass balance for purchased volumes of one specific month

date of incoming invoice	invoice number of incoming invoice	supplier	ENplus ID of supplier	traded form of procured pellets (bulk, bags, big bags)	bagdesign approval number (or name of the bag design, if no approval number is available yet)	volume of pellets procured, in tons
09.02.2022	2022-1546	supplier 2	AT 0xx	bulk		4,36
09.02.2022	2022-1863	supplier 1	AT 0xx	bulk		3,8
10.02.2022	2022-1965	supplier 1	AT 0xx	bag	AT 0xx:BD001 (name of bag design)	24,75
10.02.2022	R220001	supplier 3	AT 0xy	bag	AT 0xy:BD002 (name of bag design)	28,35
10.02.2022	R220135	supplier 3	AT 0xy	bag	AT 0xy:BD002 (name of bag design)	28,35
10.02.2022	14	supplier 5	DE 0xx	bag	DE 0xx:BD001 (name of bag design)	28,125
10.02.2022	16	supplier 5	DE 0xx	bulk		9,88
10.02.2022	2365	supplier 2	CZ 0xx	big bag		2,8
10.02.2022	2022-1964	supplier 1	AT 0xx	bulk		7,02
10.02.2022	2022-1989	supplier 1	AT 0xx	bulk		3,2
10.02.2022	2022-2003	supplier 1	AT 0xx	bulk		6,76
10.02.2022	R220022	supplier 3	AT 0xy	bulk		5,02
11.02.2022	R220154	supplier 3	AT 0xy	bag	AT 0xy:BD002 (name of bag design)	28,35
14.02.2022	2022-2014	supplier 1	AT 0xx	bag	AT 0xx:BD003 (name of bag design)	24,75
14.02.2022	R220180	supplier 3	AT 0xy	bag	AT 0xy:BD002 (name of bag design)	28,35
total						**233,865**

Table 3 Example for structure of detailed mass balance for sold volumes of one specific month

date of outgoing invoice	invoice number of outgoing invoice	ENplus ID of sold pellets	traded form of sold pellets (bulk, bags, big bags)	bagdesign approval number (or name of the bag design, if no approval number is available yet)	item description (if the information from columns C, D and E is included)	volume of pellets sold, in tons
09.02.2022	153	AT 3xx	pellets bulk		Pellets lose, 6 mm, ENplus A1, AT 3xx	4,36
09.02.2022	154	AT 3xx	pellets bulk		Pellets lose, 6 mm, ENplus A1, AT 3xx	3,8
09.02.2022	155		firewood			
09.02.2022	156		briquettes			
09.02.2022	157		briquettes			
10.02.2022	158		firewood			
10.02.2022	159		firewood			
10.02.2022	160	AT 3xx	pellets 15 kg	AT 3xx:BD002 (name of bag design)	Pellets 15 kg, 6 mm, ENplus A1, AT 3xx:BD002 (name of bag design)	28,35
10.02.2022	161	AT 3xx	pellets bulk		Pellets bulk, 6 mm, ENplus A1, AT 3xx	5,02
10.02.2022	162	AT 3xx	pellets bulk		Pellets bulk, 6 mm, ENplus A1, AT 3xx	7,02
10.02.2022	163		briquettes			
10.02.2022	164	DE 0xx	pellets 15 kg	DE 0xx:BD001 (name of bag design)	Pellets 15 kg, 6 mm, ENplus A1, DE 0xx:BD001 (name of bag design)	28,125
10.02.2022	165		briquettes			
10.02.2022	166		firewood			
10.02.2022	167		firewood			
10.02.2022	168		briquettes			
10.02.2022	169		sawn timber			
10.02.2022	170		firewood			
10.02.2022	171	AT 3xx	pellets 15 kg	AT 3xx:BD001 (name of bag design)	Pellets 15 kg, 6 mm, ENplus A1, AT 3xx:BD001 (name of bag design)	24,75
10.02.2022	172	AT 3xx	pellets 15 kg	AT 3xx:BD002 (name of bag design)	Pellets 15 kg, 6 mm, ENplus A1, AT 3xx:BD002 (name of bag design)	28,35
10.02.2022	173	AT 3xx	pellets bulk		Pellets bulk, 6 mm, ENplus A1, AT 3xx	3,2
10.02.2022	174	DE 0xx	pellets 15 kg	DE 0xx:BD001 (name of bag design)	Pellets 15 kg, 6 mm, ENplus A1, DE 0xx:BD001 (name of bag design)	9,88
10.02.2022	174	CZ 0xx	pellets big bag		Pellets big bag, 6 mm, ENplus A1, CZ 0xx	2,8
total						**145,655**

The world-leading
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We are a world-leading, transparent, and independent certification scheme for wood pellets. From production to delivery, we guarantee quality and combat fraud along the entire supply chain.

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