



KZR Module Application Quarterly reporting

I. General rules

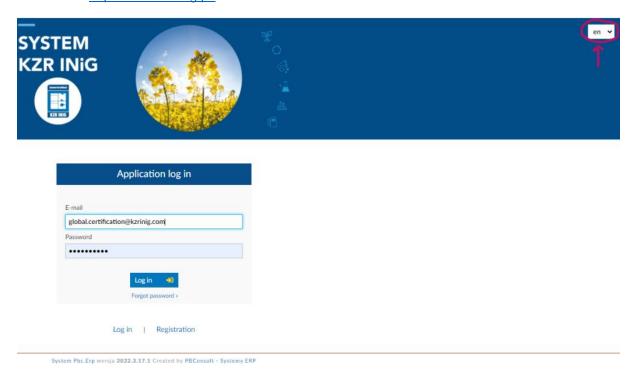
- > The KZR INiG certified entity is required to report each quarter the amount of certified (sustainable) biomass by the 20th day of the following month after the end of the quarter. The report should also be sent when there were no transactions, in which case zero quantities should be reported in the application (by entering "0");
- Quantities transferred under the "trade" scope (collected from certified entities and transferred without processing) are excluded from reporting;
- Quantities <u>transferred as sustainable</u> (sum of quantities on POS documents) and/or <u>consumed</u> (applies to final consumers of biomass fuels, e.g., producer of heat and/or electricity, producer of heat for technological purposes) and/or <u>collected on declaration</u> are subject to reporting <u>- exception for FGP scope (first point...)!</u>, <u>where participant with this scope reports raw material quantities collected on declaration as sustainable within this scope;</u>
- > The report should correspond to the certification scope(s) and mass balance. If a participant has multiple scopes then he/she reports raw materials and products collected and/or transferred of as appropriate for the scope;
- Quantities should be reported in tons. If a different balancing system is adopted, appropriate conversion factors should be used. The participant is required to convert quantities into tons for reporting purposes;
- If the product was produced from different raw materials, the quantities from each type of raw material should be included, the country of origin adding the following items (see item 4);
- Producers and entities in the RDF supply chain, issue POS documents for the total amount of fuel and also report the total amount of fuel (including the fossil fraction). No adjustment is made to the mass balance and reports after determining the biomass content of the fuel batches;
- First gathering/collection points (FGPs) report the amounts of tons accepted on the declaration and, if they have other scopes in addition, report additionally within the other scopes according to the guidelines;
- First collection points in the RDF/ fuel production for heat for technological purposes supply chain report the total tons of waste accepted on the declaration;
- Cement plants and RDF consumers report the amount of biomass as the product of RDF fuel consumed in a given quarter and the average share of biomass in the previous year;
- > The KZR app rounds the weight to the nearest ton.



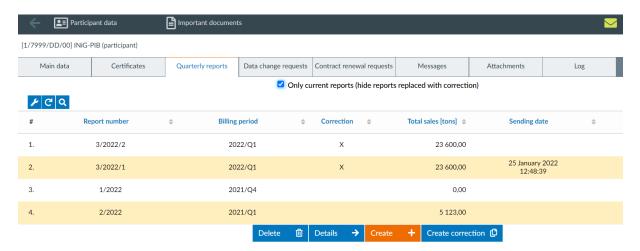


To create a report you must:

1. Log in to your customer account KZR Module: https://bok-kzr.inig.pl/ and choose language in the right corner of the window: https://bok-kzr.inig.pl/



2. Choose a tab Quarterly reports and click

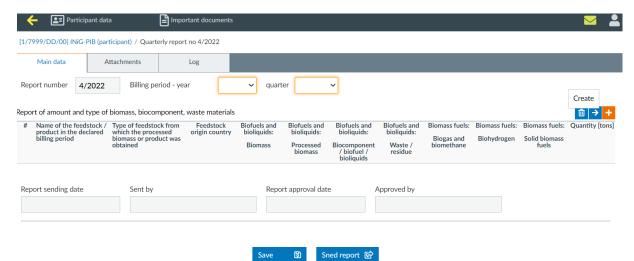


Create

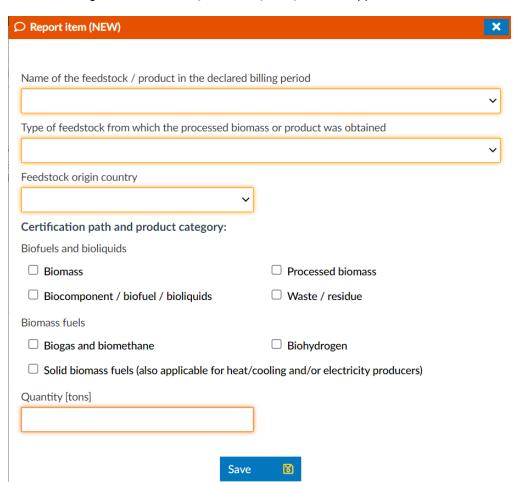
3. A new window appears with an automatically generated report number (this is the number of the next report created by the user in the application). Select the appropriate accounting period (year, quarter) and click the button in the second report section.







4. After clicking Create + Propert item (NEW) window appears



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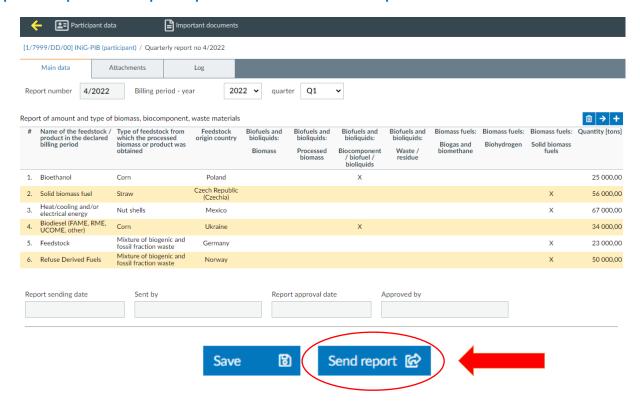
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Complete the report item, specify the certification path and save. Always select only one certification path. To **add a new report item**, repeat step 3 by clicking **Create +**

Example of a report for multiple scopes and different certification paths



5. After all items have been entered, **save** and **send** the report.

Until the report is sent, it is not visible to KZR INiG. Failure to send or meet the deadline is a violation of KZR INiG rules. Once the report has been sent, it will not be possible to modify it.

If the participant finds that the report is incorrect, he/she can make a correction report to the previous sent report at any time.

To create a report correction, click on the sent report, then click on "create correction".



The option to edit the sent report will appear. Select the item requiring correction and change its content accordingly or delete it. You can also add a new item.





NOTICE!

Reporting the quantities collected on the scope of the FGP - the first gathering/collecting point

- 1. From the first drop-down list '*Name of the product in the declared billing period*' select the category named "**Feedstock**" (exception for the supply chain of tires to cement plants see example 8,9)
- 2. From the second drop-down list 'Type of feedstock from which the processed biomass or product was obtained', select a specific **type of raw material**.
- Next select the appropriate certification path (the choice of the path determines the amount of the quarterly fee)
- 4. In the **quantity** field, enter the number of tons and click "**Save**", then when you are sure that the report is correct click "**Send report**".

For scopes that include processing (e.g., distillery, production of solid fuels from biomass, etc.) - reported are the quantities transferred to POS, produced at the plant within the relevant certification scope.

- 1. From the first drop-down list, always select the **name of the product** to be transferred to POS (e.g., bioethanol, solid biomass fuels, RDF, feedstock for production RDF etc.)
- 2. From the second list, select the **concrete type of raw** material from which the product was made (e.g., corn, biomass fraction of industrial waste, etc.
- 3. Next select the appropriate certification path (the choice of path determines the amount of the quarterly fee)
- 4. In the **quantity** field, enter the number of tons and click "Save", then when you are sure that the report is correct click "Send report".

Important! If the plant also has an FGP scope (first point...), e.g. FGP of agricultural raw materials + pressing plant scope, both the quantities <u>received on the declaration</u> (FGP scope) <u>and</u> the oil <u>transferred to the POS</u> (pressing plant scope) should be reported.





II. Examples of how to add a new item to a report depending on the certification scope(s) and certification pathway

*The report items highlighted in red boxes show the tonnage collected on the declaration within the FGP scope

Example 1.

Place of origin (sawmill as an example) Fuel is produced at the manufacturing plant and transferred to the POS

-	Repo	rt of amount and type of	biomass, biocomponent,	waste materials								1 → +
	#	Name of the product in the declared billing	Type of feedstock from which the processed	Feedstock origin country	Biofuels and bioliquids:	Biofuels and bioliquids:	Biofuels and bioliquids:	Biofuels and bioliquids:	Biomass fuels:	Biomass fuels:	Biomass fuels:	Quantity [tons]
		period	biomass or product was obtained		Biomass	Processed biomass	Biocomponent / biofuel / bioliquids	Waste / residue	Biogas and biomethane	Biohydrogen	Solid biomass fuels	
	1.	Solid biomass fuel	Residue from wood industry (100% bio)	Poland							X	500,00

Example 2.

FGP agricultural waste/residue

Using the example of straw collectors for heat & energy purposes

Repo	rt of amount and type of	biomass, biocomponent,	waste materials								⑪ → +
#	Name of the product in the declared billing period	Type of feedstock from which the processed biomass or product was	Feedstock origin country	Biofuels and bioliquids:	Biofuels and bioliquids:	Biofuels and bioliquids:	Biofuels and bioliquids:	Biomass fuels: Biogas and	Biomass fuels: Biohydrogen	Biomass fuels: Solid biomass	Quantity [tons]
	period	obtained		Biomass	Processed biomass	Biocomponent / biofuel / bioliquids	Waste / residue	biomethane	Bionydrogen	fuels	
1.	Feedstock	Straw	Czech Republic (Czechia)							Х	60,00

Example 3.

- FGP of other waste/residue
- Solid fuel production (derived from biomass)

Using the example of those collecting, for example, industrial and/or municipal waste and producing RDF

Rep	ort of amount and type of	f biomass, biocomponent,	waste materials								⑪ → +
#	Name of the product in the declared billing period	Type of feedstock from which the processed biomass or product was obtained	Feedstock origin country	Biofuels and bioliquids: Biomass	Biofuels and bioliquids: Processed biomass	Biofuels and bioliquids: Biocomponent / biofuel / bioliquids	Biofuels and bioliquids: Waste / residue	Biomass fuels: Biogas and biomethane	Biomass fuels: Biohydrogen	Biomass fuels: Solid biomass fuels	Quantity [tons]
1.	Feedstock	Biomass fraction of industrial waste	Germany							×	300,00
2.	Feedstock	Biomass fraction of mixed municipal waste	Germany							Х	250,00
3.	RDF	Biomass fraction of industrial waste	Germany							Х	200,00
4.	RDF	Biomass fraction of mixed municipal waste	Germany							X	180,00

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Example 4.

FGP of forestry residue

Rep	ort of amount and type of	biomass, biocomponent,	waste materials								⑪ → +
#	Name of the product in the declared billing period	Type of feedstock from which the processed biomass or product was obtained	Feedstock origin country	Biofuels and bioliquids: Biomass	Biofuels and bioliquids: Processed biomass	Biofuels and bioliquids: Biocomponent / biofuel / bioliquids	Biofuels and bioliquids: Waste / residue	Biomass fuels: Biogas and biomethane	Biomass fuels: Biohydrogen	Biomass fuels: Solid biomass fuels	Quantity [tons]
1	Feedstock	Biomass fraction of wastes and residues from forestry and forest-based industries	Poland							Х	60,00

Example 5.

• Solid fuel production (derived from biomass)

On the example of participants producing solid biomass fuel, such as wood chips or wood pellets

Repo	rt of amount and type of	biomass, biocomponent,	waste materials								⑪ → +
#	Name of the product in the declared billing	Type of feedstock from which the processed	Feedstock origin country		Biofuels and bioliquids:	Biofuels and bioliquids:	Biofuels and bioliquids:	Biomass fuels:	Biomass fuels:	Biomass fuels:	Quantity [tons]
	period	biomass or product was obtained		Biomass	Processed biomass	Biocomponent / biofuel / bioliquids	Waste / residue	Biogas and biomethane	Biohydrogen	Solid biomass fuels	
1.	Solid biomass fuel	Biomass from garden and park waste	Slovakia							X	40,00
2.	Solid biomass fuel	Wood biomass from from logging for investments and similar	Czech Republic (Czechia)							X	20,00
3.	Solid biomass fuel	Residue from wood industry (100% bio)	Poland							X	20,00
4.	Solid biomass fuel	Forestry residues	Poland							X	80,00

Example 6.

- FGP of other waste/residue
- solid biomass processing unit

on the example of pre-RDF producers from municipal and industrial waste (NOTICE include all raw materials by adding the appropriate report items, both the raw waste received on declaration and the waste transferred to POS as pre-RDF)

Repo	rt of amount and type of	biomass, biocomponent,	waste materials								⑪ → +
#	Name of the product in the declared billing period	Type of feedstock from which the processed biomass or product was	Feedstock origin country	Biofuels and bioliquids:	Biofuels and bioliquids:	Biofuels and bioliquids:	Biofuels and bioliquids:	Biomass fuels: Biogas and	Biomass fuels: Biohydrogen	Biomass fuels: Solid biomass	Quantity [tons]
		obtained		Biomass	Processed biomass	Biocomponent / biofuel / bioliquids	Waste / residue	biomethane		fuels	
1.	Feedstock	Biomass fraction of industrial waste	Poland							Х	110,00
2.	Feedstock	Biomass fraction of mixed municipal waste	Poland							X	230,00
3.	Feedstock for production of RDF	Biomass fraction of mixed municipal waste	Poland							X	100,00
4.	Feedstock for production of RDF	Biomass fraction of industrial waste	Poland							×	200,00

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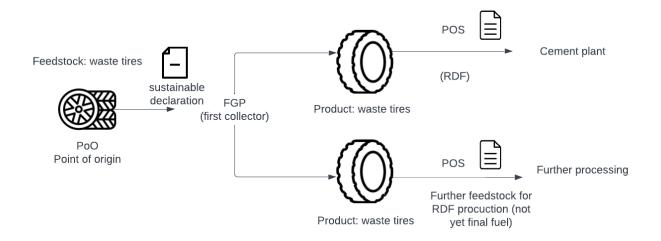


Example 7.

- FGP of other waste/residue (1 and 2)
- Solid fuel production (derived from biomass) (transferred surplus RDF to POS further up the supply chain) (3 and 4)
- Heat production for technological purposes e.g., a cement plant on the example of the use of RDF (5 and 6)

Repo	rt of amount and type of	biomass, biocomponent,	waste materials								1 → +
#	Name of the product in the declared billing period	Type of feedstock from which the processed biomass or product was obtained	Feedstock origin country	Biofuels and bioliquids: Biomass	Biofuels and bioliquids: Processed biomass	Biofuels and bioliquids: Biocomponent / biofuel / bioliquids	Biofuels and bioliquids: Waste / residue	Biomass fuels: Biogas and biomethane	Biomass fuels: Biohydrogen	Biomass fuels: Solid biomass fuels	Quantity [tons]
1.	Feedstock	Biomass fraction of industrial waste	Poland							Х	30 000,00
2.	Feedstock	Biomass fraction of mixed municipal waste	Poland							X	15 000,00
3.	RDF	Biomass fraction of mixed municipal waste	Poland							Х	1 950,00
4.	RDF	Biomass fraction of industrial waste	Poland							×	5 000,00
5.	Heat for technology purposes	Biomass fraction of industrial waste	Poland							×	25 000,00
6.	Heat for technology purposes	Biomass fraction of mixed municipal waste	Poland							х	13 500,00

Tire reporting for heat production for technological purposes



Situations:

1) An entity that collects waste tires (FGP certification scope, input on the certificate: tires) and transfers them as final fuel directly to produce heat for process purposes, e.g., to a cement plant, has a solid fuel production (derived from biomass) scope in addition to the FGP scope, even if it does not process these raw materials in any way (output on certificate: tires). This applies to tires received as FGP and transferred to the cement plant entirely as fuel (RDF). These quantities are reported product choosing RDF (1st drop-down list) and the feedstock is (2nd drop-down list): tires (short supply chain relationship FGP → cement plant).

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2) An FGP that collects waste tires, does not directly transfer the tires for final use in the production of heat for technological purposes (e.g., to a cement plant), but transfers them to POS further for further processing to the next participant in the supply chain. Then the entity should report the collected product (1st drop-down list) as Feedstock for RDF production and the raw material choosing tires.

If situation 1 and 2 takes place, we report as two items. If only one of those presented, we report only one item.

The scope of certification production **solid fuel production (derived from biomass)** has **each entity** in the supply chain for the production of heat for technological purposes **before the final consumer** who consumes the fuel, such as a cement plant.

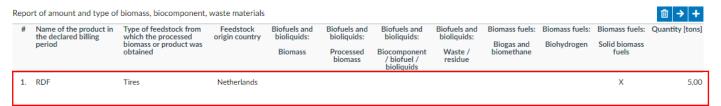
NOTE!

In the case of an **FGP collecting tires**, only the quantities of **received tires per declaration** are reported. Select RDF product or RDF feedstock, depending on whether you are dealing with situation 1) or 2). Despite the lack of processing of tires, which are an input in an unmodified form to, for example, a cement plant, they have been assigned the function of fuel (the tire when directed to the kiln becomes fuel).

Example 8.

The participant is the first collector from the place of origin of the tires and **transfers** them directly to the cement plant in **unmodified form**.

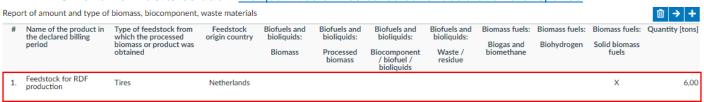
- Solid fuel production (derived from biomass
- FGP of other waste/residue the quantities of tires collected for declaration are reported



Example 9.

The participant is the first collector from the place of origin of the tires and **transfers** them in **unmodified** form **for further processing** to another entity.

FGP of other waste/residue – the quantities of tires collected for declaration are reported



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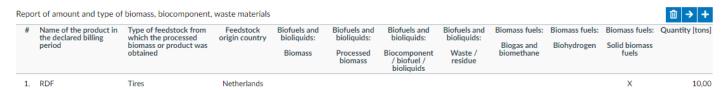


Example 10.

The participant receives the Feedstock for the RDF production (tires from a certified participant), processes it, and in an **modified form transfers directly** as final fuel to, for example, a cement plant.

Solid fuel production (derived from biomass)

This participant reports the quantities transferred to the POS to the cement plant. This is the case of a participant receiving tires from the participant described in example 9.

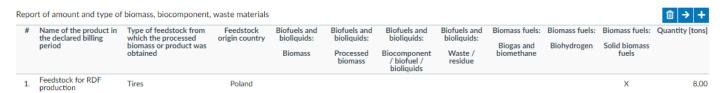


Example 11.

The participant receives the Feedstock for RDF production (tires from a certified participant) and, in an **modified form** of processing, **transfers indirectly** to the cement plant, and further up the supply chain, that is, not as final fuel.

solid biomass processing unit

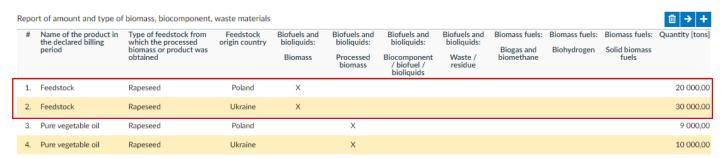
The participant reports the quantities transferred at the POS to the next entity, reporting the product as a **Feedstock for RDF production**. The participant reports the quantities transferred at the POS to the next participant



Example 12.

- Oil mill On the example of crude vegetable oil production from rapeseed
- FGP of crops with storage rapeseed received from the point of origin on the declaration of the agricultural producer

In this example, rapeseed was received/purchased in the quarter with a surplus that will remain in stock.



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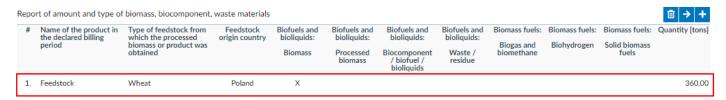




Example 13.

FGP of crops

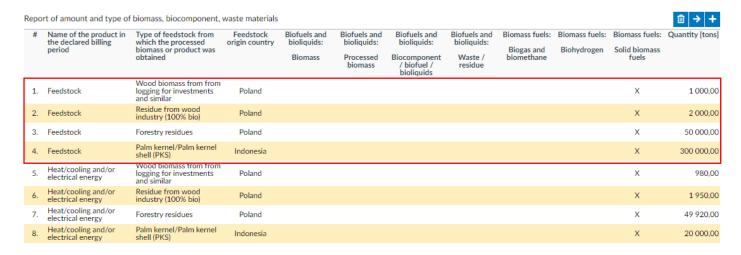
Reported are quantities of, for example, grain purchased on the agricultural producer's declaration



Example 14.

- FGP of other waste/residue
- Heat and/or electricity producer

On the example of participants that **receive on declaration** and **consume** biomass for the production of heat and/or electricity



Example 15.

- Individual agricultural production and sales
- Point of origin
- FGP of crops
- FGP of agricultural waste/residue,
- FGP of other waste/residue
- Biogas plant
- Biomethane plant
- Heat and/or electricity producer

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A plant with a wide scope as above, producing biogas and additionally purifying biogas into biomethane and injecting it into the gas grid, should report the amount of biogas and biomethane produced, always stating as type of raw material of **primary biomass** from which the biogas and biomethane was produced. Biogas and biomethane plants are excluded from reporting on the scope of heat and/or electricity production. The plant reports the amount of tons of feedstock accepted for declaration under the FGP scope, the amount of tons of biogas consumed for electricity/heat production and the amount of tons of biomethane transferred. In the case of biogas, conversion to biomethane should be made taking into account the average biomethane content of biogas in the settlement period. For the conversion of biomethane from volume units to mass units, the density listed in the price list should be taken.

Report of amount and type of biomass, biocomponent, waste materials										⑪ → +	
#	Name of the product in the declared billing	Type of feedstock from which the processed	Feedstock origin country	Biofuels and bioliquids:	Biofuels and bioliquids:	Biofuels and bioliquids:	Biofuels and bioliquids:		: Biomass fuels:	Biomass fuels:	Quantity [tons]
	period	biomass or product was obtained	origin country	Biomass	Processed biomass	Biocomponent / biofuel / bioliquids	Waste / residue	Biogas and biomethane	Biohydrogen	Solid biomass fuels	
1.	Feedstock	Corn	Czech Republic (Czechia)					X			1 500,00
2.	Feedstock	Other residues from the agri-food industry	Czech Republic (Czechia)					X			20,00
3.	Feedstock	Biowaste	Czech Republic (Czechia)					X			10,00
4.	Biogas	Biowaste	Czech Republic (Czechia)					Х			24,00
5.	Biogas	Sillage Maize	Czech Republic (Czechia)					X			23,00
6.	Biogas	Other residues from the agri-food industry	Czech Republic (Czechia)					X			25,00
7.	Biomethane	Biowaste	Czech Republic (Czechia)					X			15,00
8.	Biomethane	Sillage Maize	Czech Republic (Czechia)					X			24,00