Add-on module
Purchase of deforestation-free soy

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Add-on module
Purchase of deforestation-free soy

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1 Basic information

The implementation of the requirements of the add-on module Purchase of deforestation-free soy offers companies in the feed sector the opportunity to continuously improve the responsible procurement of soybeans/-products (hereinafter referred to as soy).

For the purposes of this guideline, deforestation-free excludes legal and illegal deforestation as well as the conversion of other natural ecosystems, such as grasslands, wetlands, swamps, peatlands, savannas, steep slopes and riparian areas. In addition, labor and social standards are taken into account in the production of soybeans. This is ensured by certification of soybean production in accordance with Annex 4.2.

Companies that comply with the requirements of this guideline can make their commitment transparent and have it verified by independent third parties. A prerequisite for the participation of companies in the add-on module “Purchase of deforestation-free soy” is a QS certification of the respective site. This is a location-based auditing.

Until 31 December 2023, certification against this add-on module is voluntary; as of 1 January 2024, the requirements of this add-on module must be complied with by QS-certified companies trading, processing and/or handling soy. The requirements of this guideline also apply to stocks.

1.1 Scope

This guideline can be used by feed traders starting with the collectors, compound feed producers and feed material producers who trade, process or handle soybeans/-products or feed containing soybean products. The soybeans/-products falling within the scope of this guideline are listed in Annex 4.1. The requirements of this guideline apply to all origins (country of cultivation) of soybeans.

- Feed production
  - Compound feed production (production scope 71)
  - Feed material production (production scope 72)
  - Small scale producer (production scope 73)
- Private Labelling (production scope 74)
- Trade of feed
  - Trade (production scope 76)
  - Trading activities of operators of mobile milling and mixing plants (production scope 75)

Excluded from the scope are the feed additive and premix production, storage and transshipment as well as the transport of feed.

The primary agricultural production (soybean cultivation) does not fall into the scope of this guideline. To this, the requirements of the recognized standards according to Annex 4.2 of this guideline apply.

1.2 Labelling

Soybeans, feed material (processed products of and from soybeans) and components of soy in compound feed are labelled with QS-Soyplus if they meet the requirements of this guideline. Feed may only be labelled with QS-Soyplus if 100 % of the soy it contains complies with the requirements of this guideline. In compound feed, only the soy (according to Annex 4.1) used in the product may be labelled QS-Soyplus; the certification does not apply to other feed ingredients.

In addition to the claim QS-Soyplus, the supply chain model (see chapter 2.8 to 2.11) applied must be mentioned on the shipping documents within the feed sector for feed material made from soybeans (Annex 4.1) to enable customers to carry out their own accounting. In case of delivering feed material directly to livestock farmers, the supply chain model can be omitted, as farmers do not have to carry out any accounting.

Note: Traders who purchase products labelled as deforestation-free according to Annex 4.2 or 4.3 can label the product with QS-Soyplus or keep the original labeling.

In the case of compound feed, the claim QS-Soyplus must be applied, but not the supply chain model (see Figure 1).
2 Requirements QS-Soy\textsuperscript{plus}

2.1 General requirements

The basis for a transparent and comprehensible way of working in the company is the integration of the requirements of this guideline into the company’s existing quality management system. The following principles should be applied:

- Clear articulation of the tasks to be fulfilled
- Definition of responsibilities, competences, and interfaces
- Provision of necessary resources
- Monitoring the implementation of processes and evaluating their success

2.1.1 Responsibilities and human resources

A responsible person or department in the company must be appointed for the handling of deforestation-free soy. The tasks include the

- supervision of all topics and processes for the fulfilment of the requirements named in this guideline.
- information of the management on the conformity of processes and products with this guideline and on any nonconformities.
- augmentation of awareness among company employees about the handling of deforestation-free soy.

The responsible person or department must have knowledge of the handling of deforestation-free soy and the requirements of this guideline. The responsible person or department must be documented.

2.1.2 Trainings

Staff involved in implementing the requirements of this guideline must be capable of doing so based on appropriate education, training and competencies. External staff (e.g., temporary workers) must also be taken into account. The company shall provide regular training to staff to raise awareness of any adjustments. Records of training must be kept. Training needs shall be reviewed at least annually, and the outcome documented.

2.1.3 Documentation

To enable systematic and consistent control of the relevant processes, the company must ensure adequate documentation and keep it up to date. The company must store all documents relevant to the implementation of the requirements of this guideline. These are, for example, audit reports, purchase and sales documents, records of staff trainings, quantities produced, and quantity balances associated with deforestation-free soy. The retention period shall be at least 2 years unless longer retention periods are specified by law.
For this purpose,

- designations must be comprehensible
- appropriate formats and media are being used
- the suitability of the documentation is checked, and the documents are approved by the responsible team/department.

### 2.1.4 Commissioning of third parties

Where necessary, when engaging service providers, for example for storage or transport, the company must demonstrably ensure that the requirements of this guideline for the goods are being taken into account.

If contract manufacturers are commissioned by the company, it must be ensured that they are also certified against this guideline or against a recognized standard. This applies to Private Labelers as well.

### 2.1.5 Supplier evaluation

The company must take into account the standard (according to Annex 4.2 and 4.3) and, if applicable, the supply chain model in its supplier evaluation system.

There shall be a documented procedure for dealing with violations of the contractual agreements regarding the supply of deforestation-free soy. There shall be a scheme for blocking and releasing suppliers.

### 2.1.6 [K.O.] Traceability

Goods that are traded, processed, or handled as deforestation-free soy within the scope of this guideline must be traceable, including the applied supply chain model.

### 2.1.7 Incident management

A responsible contact person for critical incidents related to deforestation-free soy must be named in the QS database.

In the case of critical incidents such as

- nonconformities in the sourcing, production, or marketing of deforestation-free soy in the company and in the supply chain (sustainable fraud),
- media research, critical media reports or public protests/NGO campaigns on issues of sustainable primary production or processing of soy; or
- occurrences related to deforestation-free soy that may result in reputational damage to the company, the product, or QS,

the company must inform QS immediately. For this purpose, the incident, probable causes as well as planned and implemented measures must be described in a paper of incident. The company must draw up a communication plan for the event, which must always be kept up to date and verified at least every 12 months.

### 2.2 Evaluations and improvement

#### 2.2.1 Complaint management

The company has a documented process for dealing with complaints about deforestation-free soy. A responsible person in the company must be named to deal with complaints. This must be documented and made transparent to stakeholders.

Corrective actions resulting from complaint management must be implemented and evaluated in order to prevent further complaints of this kind.

Complaints are documented and processed, anonymously if necessary, and are included in the annual management review.

#### 2.2.2 Internal audits

The internal audits must verify the implementation of the requirements in this guideline as well as possible corrective actions of previous audits. Possible findings from complaint management must be taken into account. The audit criteria, scope and methods must be defined taking into account previous audit results.

#### 2.2.3 [K.O.] Management review

The top management shall integrate the implementation of the requirements described in this guideline into the management review. At a minimum, this evaluation must include results and findings from supplier evaluation, complaint management and internal audits.
2.3 Certification status of suppliers and products

When sourcing soy, a distinction must be made between the

- QS certification of the products (see QS guideline feed sector)
- Deforestation-free products (see chapter 2.4)
- QS eligibility of delivery of suppliers (see QS guideline feed sector)
- QS-Soyplus certification of suppliers (see chapter 2.3.3).

2.3.1 QS certification of the products

The requirements of the QS guideline feed sector apply to the QS certification of the products.

2.3.2 QS eligibility of delivery of the suppliers

For the QS eligibility of delivery of the suppliers, the requirements of the QS guideline feed sector apply.

**Note:** As of 01.01.2024, companies eligible to deliver into the QS scheme that handle soy must additionally comply with the requirements of the QS add-on module or those of a recognized standard in accordance with Annex 4.3.

2.3.3 [K.O.] QS-Soyplus eligibility of delivery of suppliers

At the time of delivery of soy, suppliers must be able to provide evidence of a QS-Soyplus eligibility of delivery.

**Note:** Until 31.12.2023, it is possible to purchase products from companies that do not have a QS-Soyplus eligibility of delivery yet, if these are compensated by the company with certificates (Book&Claim). All companies with the eligibility of delivery for QS-Soyplus are published in the scheme participant search. They can also be actively added to the company-specific supplier list in the QS database.

2.4 Sourcing deforestation-free soy

For the certification of this add-on module, the purchase of deforestation-free soy is required. Depending on the degree of processing of the products, different constellations arise as to which requirements apply to the purchase of products (see chapters 2.4.1 to 2.4.3). As an alternative to purchasing deforestation-free soy, a company can also purchase non-deforestation-free products and compensate them by purchasing credits (Book&Claim). More information on the purchase of non-deforestation-free soy can be found in chapter 2.5.

2.4.1 Purchase of unprocessed soybeans

The company must source soybeans certified to a QS-recognised standard for soybean production (primary production) in accordance with Annex 4.2.

Contractual agreements on this must be made with the suppliers.

2.4.2 Procurement of processed products from soybeans (feed material)

The company must purchase feed materials (processed products from soybeans according to Annex 4.1) which are certified against QS-Soyplus or certified against a recognized standard according to Annex 4.2.

Contractual agreements on this must be made with the suppliers.

⇒ Supply chain model-specific requirements are explained in chapters 2.8 to 2.11.

2.4.3 Purchase of compound feed

The company must procure compound feed in which the soybean product contained (see Annex 4.1) is certified against QS-Soyplus or against a recognized standard in accordance with Annex 4.2. Agreements on this must be made with the suppliers.

⇒ Supply chain model-specific requirements are explained in chapters 2.8 to 2.11.

2.5 Sourcing of non-deforestation-free certified soy

In order to give companies time to adjust and ensure a product availability of deforestation-free soy, it is also possible to purchase products that are not deforestation-free (yet). In this case, the company must purchase credits based on Book & Claim for the corresponding quantity of non-deforestation-free soy to compensate these quantities.

**Note:** As of 01.01.2024, compensating soy (Book&Claim) is only possible for products from companies that do not have a QS-Soyplus eligibility of delivery. Companies with a QS-Soyplus eligibility of delivery must deliver...
products that are deforestation-free or compensated by certificates. This can only be deviated from if it is agreed in writing between customer and supplier that the customer will compensate the products. QS-certified livestock farmers must be supplied with compensated or deforestation-free products.

The compensation of non-deforestation-free products through the purchase of certificates is for now recognized until the EU-regulation for deforestation-free supply chains comes into force (until 30.12.2024).

2.5.1 **[K.O.] Purchase of credits to compensate non-deforestation-free soy**
The company must purchase quantity-related credits from a QS-recognized standard for Book&Claim (according to Annex 4.2) for all soybeans and feed materials (according to Annex 4.1) which are not deforestation-free. The specifications of the respective standard for the purchase of the credits must be complied with. The credits must be used to compensate an equivalent quantity of non-deforestation-free soy. Further requirements for the use of Book&Claim are explained in chapter 2.11.

⇒ Chapter 2.11: Book&Claim

2.6 **Handling of soy**

2.6.1 **Verification of shipping papers**
All deforestation-free soy must be clearly and article-related labelled as QS-Soyplus (or in accordance with a recognized standard as per Annex 4.2 or 4.3). In addition, in the case of deforestation-free soybeans and feed material (in accordance with Annex 4.1), the supply chain model must be included and labelled along with the products. The company must check whether the soy delivered complies with these requirements. Soy that is not clearly labelled as deforestation-free may not be used for further processing or labelling with QS-Soyplus.

This requirement does not apply to companies that source non-deforestation-free soy and compensate it with credits.

2.6.2 **Labelling of outgoing products**
All deforestation-free soybeans, feed materials (according to Annex 4.1) and compound feed containing soy according to Annex 4.1 must be clearly and article-related labelled on the shipping papers (e.g., delivery note). In the case of deforestation-free soybeans, the QS-recognised standard for soybean production (according to Annex 4.2) and the supply chain model must be indicated. Deforestation-free feed materials (according to Annex 4.1) and compound feed containing soy according to Annex 4.1 must be clearly labelled on the shipping papers in accordance with chapter 1.2.

The soy component in compound feed may only be labelled with QS-Soyplus, if 100 % of the soy it contains complies with the requirements of this guideline.

2.6.3 **[K.O.] Material accounting system**
The company must systematically collect all incoming products (inputs) and outgoing products (outputs) of deforestation-free soy as well as soy that the company would like to compensate with credits and be able to plausibly trace them at any time. Quantities of input (volumes or weight) must be entered in the material accounting system with its supply chain model as soon as ownership of the products has passed to the company.

In the Identity Preserved (IP) and Segregation (SEG) supply chain models, outputs must be deducted according to the physical quantity outflow of IP or segregated certified products in the material accounting system.

The company must draw up annual volume summaries for all deforestation-free products. For this purpose, records must be kept up to date continuously in volumes or weight of the quantities with the following contents:

**Feed manufacturer**
- Quantities of inputs,
- Quantities of processed inputs,
- Quantities of inputs that have not yet been processed (stocks),
- Quantities of outputs delivered containing these raw materials (production),
- Stocks of outputs containing these raw materials

**Feed traders (bulk and packed)**
- Quantities of incoming products,
- Quantities of outgoing products
- Stocks
Continuous records must also be kept on credits purchased to compensate non-deforestation-free soy. The material accounting system must show which quantities were compensated by which credits.

Information in the material accounting system must be transparent and accessible to relevant employees.

2.6.4 Conversion factors

All steps that result in a change of the raw material volume or weight of the soy must be identified and documented (e.g., toasting, crushing, drying). Changes in quantity (in volume or weight) of the soy products resulting from treatment or processing must be registered. This must either be calculated using a conversion factor or determined using actual weight measurements. If it is not possible to take a measurement at each processing step, this can also be done for the entire process.

The calculation methodology for conversion factors must be specified. For the determination of a conversion factor, all calculations that determine the percentage distribution / conversion must be documented in a transparent and comprehensible manner.

The company can calculate and determine the conversion factor itself. The calculation must be based on the company's experience and available data.

The conversion factor must be reviewed at least annually and recalculated in the event of relevant changes affecting the production processes.

2.7 Centrally organized purchasing for companies with several sites

2.7.1 Requirements for centrally organized purchasing

If a company has several trade or production sites, these sites can also organize the purchase of deforestation-free soy via the main location. The main location and the trade or production sites must have been audited against this guideline and must have an eligibility of delivery.

Quantity increases and decreases must be traceable and verifiable for each site (see chapter 2.6.3).

For the supply chain models Mass Balance (MB) and Book&Claim (B&C), one material accounting system (see chapter 2.10.2 and 2.11.2) can be commonly used for all sites. Volumes in the material accounting system must be balanced for all sites.

2.7.2 Description of responsibilities

If a company organizes purchasing centrally, it must be clearly regulated and documented between the main location and the trade or production sites for which process steps the main location itself is responsible and for which the trade/production sites are responsible. All activities concerning purchasing and the flow of goods must be taken into account.

2.7.3 Information flow in case of changes regarding the QS-Soyplus eligibility of delivery

It must be ensured that the parties (main location and other sites) inform each other immediately in case of changes regarding the QS-Soyplus eligibility of delivery.

2.8 Identity Preserved (IP)

The supply chain model Identity Preserved (IP) requires the physical separation of deforestation-free soy from other soy in each batch. This batch-specific separation of products takes place along the entire supply chain and is linked to the physical presence of deforestation-free soy in the company. Individual deforestation-free batches must be separated from others so that traceability back to the producer(s) is possible.

2.8.1 [K.O.] Sourcing of soy for IP

The company must source IP certified soy from a QS-Soyplus certified (or certified in accordance with Annex 4.2 and 4.3) supplier.

Note: All companies with the eligibility of delivery for QS-Soyplus are published in the scheme participant search.

2.8.2 Separation of products/Identity preservation

The company must ensure the physical separation of IP-certified soy and non-IP-certified soy. Each batch of IP-certified soy must be accompanied by information on the farm of production. This must be complied with for all processes for which the company is responsible. This also applies when third parties are contracted.
2.8.3 Storage management
IP-certified soy must be stored in clearly defined storage silos or storage facilities so that a mix-up with non-IP-certified soy is prevented at all times. To avoid mixing in silos and storage facilities, a procedure to ensure that the silo is empty must be established before a product change.

2.8.4 Labelling of IP-QS-Soyplus
Soy that meets the requirements of this guideline for Identity Preserved and is to be labelled as such must be clearly labelled on the shipping documents in accordance with chapter 1.2.

2.9 Segregation (SEG)
The supply chain model Segregation (SEG) basically requires a physical separation of IP- and SEG-certified soy from non-deforestation-free soy. This separation of products takes place along the entire supply chain and is linked to the physical presence of the corresponding products in the company. Lots of segregated certified products can be mixed. IP-certified products can be mixed with segregated goods while abandoning batch traceability and are then to be considered as segregated.

2.9.1 [K.O.] Sourcing of soy for SEG
The company must source IP or segregated soy from a QS-Soyplus certified (or certified in accordance with Annex 4.2 and 4.3) supplier.

Note: All companies with the eligibility of delivery for QS-Soyplus are published in the scheme participant search.

2.9.2 Separation of products/ Segregation
The company must ensure the physical separation of segregated-certified soy and non-segregated-certified soy. This must be complied with for all processes for which the company is responsible. This also applies when contracting third parties.

2.9.3 Storage management
Segregated certified soy must be stored in clearly defined storage silos or storage facilities so that a mix-up with non-segregated certified soy is prevented at all times. To avoid mixing in silos and storage facilities, a procedure to ensure that the silo is empty must be established before a product change.

2.9.4 Labelling of segregated QS-Soyplus
Soy that meets the requirements of this guideline for segregation and is to be labelled as such must be clearly labelled on the shipping papers in accordance with chapter 1.2.

2.10 Mass Balance (MB)
The supply chain model Mass Balance (MB) is an administrative quantity control of the trade of deforestation-free soy. This control takes place along the entire supply chain. It can only be used within one company location or for companies with centrally organized purchasing for several sites. Within the supply chain model Mass Balance, the mixing of deforestation-free and non-deforestation-free soy is possible. There are no requirements for the physical separation of products. In the material accounting system, a balance must be created between the amount of deforestation-free soy inputs and outputs. IP- and segregated-certified products can be mixed with mass-balanced products while abandoning the physical separation of products and are then to be considered as mass-balanced.

Note: Mass balancing is for now recognized until the EU regulation for deforestation-free supply chains comes into force (until 30.12.2024).

2.10.1 [K.O.] Sourcing of soy for MB
The company must source IP, segregated or mass-balanced soy from a QS-Soyplus certified (or certified in accordance with Annex 4.2 and 4.3) supplier.

Note: All companies with the eligibility of delivery for QS-Soyplus are published in the scheme participant search.

2.10.2 Material Accounting
The collection of mass-balanced soy quantities in the material accounting system must be carried out either via a continuous balancing system or for a fixed inventory period.
• Continuous balancing system:
  - The company must collect the mass-balanced soy physically received (input) by the company and delivered (output) (volumes or weight) in real time. Pure delivery traders must collect this in their accounting system only.
  - The physically present mass-balanced soy quantities (volumes or weight) at the company shall at least equal the quantities collected as mass-balanced soy in the accounting system (not applicable for pure delivery traders).
  - The accounting system must not be negative. Only mass-balanced soy quantities included in the accounting system may be allocated to the company’s mass-balanced QS-Soyplus outputs.
  - The mass-balanced soy quantities registered in the balancing system are available as mass-balanced soy quantities for a maximum of 24 months after being registered as input. If the company is unable to convert these registered mass-balanced soy quantities into outputs within that time frame, they expire as certified quantities and must be deleted from the accounting system.

• Fixed inventory period:
  - A fixed inventory period corresponds to a maximum period of 12 months. During this period, mass-balanced soybean raw material inputs and outputs can be balanced.
  - Overdrawing the mass-balanced soy quantities in the balancing system is only possible if there is proof that a mass-balanced soy input will be contractually secured in the period of the inventory period to compensate for the overdrawn outputs marked as mass-balanced QS-Soyplus.
  - Mass-balanced outputs that have not been sold in the inventory period can be carried over to the next period. These carried-over quantities must be used within 24 months for mass-balanced QS-Soyplus outputs. If this is not done, they expire and must be deleted from the accounting system.
  - At the end of the inventory period, the balance sheet must not be negative. Only mass-balanced soy collected in the inventory period or by carry-over from the previous period may be allocated to outputs in that inventory period.

In case of centrally organized purchasing with several locations, the balancing of inputs and outputs can be carried out by the main location for all locations. Balancing of volumes in the material accounting system must be ensured across all sites (see chapter 2.7.1).

2.10.3 Labelling of mass-balanced QS-Soyplus
Soy that complies with the requirements of this guideline for Mass Balance and is to be labelled as such must be clearly labelled on the shipping papers in accordance with chapter 1.2.

2.11 Book & Claim (B&C)
The supply chain model Book&Claim is an administrative control of the trade of non-deforestation-free soy, which has been compensated with credits or is compensated by the company. This control takes place along the entire supply chain. With Book&Claim, it is not crucial that deforestation-free soy is sourced. The total amount of soy that has already been compensated by credits must be collected and registered in the material accounting system. The same applies to the amount of non-deforestation-free soy as well as to the credits that the company buys to compensate for these amounts of soy. In the material accounting system purchased and sold amounts of soy that have been compensated with the purchase of credits need to be registered and balanced out. There are no requirements for physical separation of the soy. If credits have been allocated to outputs already (e.g., by the supplier), this allocation cannot be undone.

Note: The compensation of non-deforestation-free products through the purchase of certificates is for now recognized until the EU regulation for deforestation-free supply chains comes into force (until 30.12.2024).

2.11.1 [K.O.] Purchase of Book&Claim Soy
The company must source soy from a supplier certified according to QS-Soyplus (or certified according to Appendix 4.2 and 4.3), which has already been compensated with credits (Book&Claim Soy).

Note: If non-deforestation-free soy is sourced, which the company itself would like to compensate by purchasing credits, the requirements from chapter 2.5 apply.

Note: All companies with the eligibility of delivery for QS-Soyplus are published in the scheme participant search.

2.11.2 Material Accounting
The collection of Book&Claim soy quantities as well as credits purchased by the company itself in the balancing system must be carried out either via a continuous balancing system or for a fixed inventory period.
• Continuous balancing system:
  - The company must collect the physical Book&Claim soy received (inputs) and delivered (outputs) (volumes or weight) in real time. Pure delivery traders must collect this in their accounting system only.
  - The quantity of Book&Claim soy collected in the accounting system must also be physically present in the company (not applicable for pure delivery traders). The company can also process and sell non-deforestation-free soy.
  - The company must collect the amount of credits purchased to compensate non-deforestation-free soy in real time.
  - Purchased credits shall be registered in the accounting system according to the specifications of the QS-recognised standards for Book&Claim (in accordance with Annex 4.2) and allocated to non-deforestation-free soy. A credit shall be allocated in the scheme to the corresponding quantity equivalent of outputs labelled as Book&Claim soy.
  - The accounting system must not be overdrawn. Only Book&Claim soy quantities included in the accounting system and credits purchased by the company for non-soy may be allocated to the company’s output.
  - If by-products are produced, this must also be applied proportionately to Book&Claim Soy in accordance with the conversion factors of the physical goods.
  - The quantities of Book&Claim soy compensated with credits registered in the accounting system can be allocated to physical goods retroactively for a maximum of 24 months from the time of input registration. If it is not possible for the company to allocate these registered Book&Claim soy quantities to physical products within that time frame, they expire as certified quantities and must be deleted from the balancing system.

• Fixed inventory period:
  - A fixed inventory period corresponds to a maximum period of 12 months. During this period, Book&Claim soy inputs and outputs can be balanced. By acquiring credits, the company can balance non-deforestation-free inputs within these 12 months and allocate QS-Soy\textsuperscript{plus} Book&Claim quantities to outputs.
  - Selling more Book&Claim output than available in the material accounting system is only possible if there is proof that a Book&Claim certified inputs will be contractually secured during that inventory period to compensate for the sold outputs or credits for the corresponding quantity are purchased at the end of the inventory period to balance the quantities in the material accounting system.
  - Book&Claim soy that has not been sold in the inventory period can be carried over to the next period. These transferred quantities must be used within 24 months for QS-Soy\textsuperscript{plus} Book&Claim outputs. If this is not done within that time frame, they expire and must be deleted from the accounting system.
  - Credits acquired by the company can also be carried over into the next period. However, they are valid from the time of collection in the scheme and can be allocated to QS-Soy\textsuperscript{plus} Book&Claim outputs for a maximum period as specified by the respective QS-recognized standard for Book&Claim (as per Annex 4.2). If it is not possible for the company to allocate these registered credits to physical outputs, they expire from the accounting system and must be deleted.
  - At the end of the inventory period, the balance sheet in the material accounting system must not be negative. Only Book&Claim soy quantities that were collected in the inventory period or by transfer from the previous period may be allocated to the QS-Soy\textsuperscript{plus} Book&Claim outputs delivered in this inventory period. Alternatively, at the end of the inventory period, the company must compensate for the overrun quantity by purchasing the corresponding quantity of credits.

In case of centrally organized purchasing with several locations, the balancing of inputs and outputs can be carried out by the main location for all locations. Balancing of volumes in the material accounting system must be ensured across all sites (see chapter 2.7.1).

2.11.3 Labelling of Book&Claim QS-Soy\textsuperscript{plus}
Soy that complies with the requirements of this Guideline for Book&Claim and is to be labelled as such must be clearly labelled on the shipping papers in accordance with chapter 1.2.

3 Definitions

3.1 Explanation of symbols
⇒ References to other chapters of the guideline
### 3.2 Terms and definitions

<table>
<thead>
<tr>
<th>Term</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Batch</strong></td>
<td>An identifiable quantity of feed determined to have common characteristics, such as origin, variety, type of packaging, packer, consignor, or labelling, and, in the case of a production process, a unit of production from a single plant using uniform production parameters or a number of such units, when produced in continuous order and stored together. (Regulation (EU) No 183/2005 as amended)</td>
</tr>
<tr>
<td><strong>Book&amp;Claim</strong></td>
<td>Book&amp;Claim is a supply chain model in which actors trade non-deforestation-free soy but compensate this by buying credits.</td>
</tr>
</tbody>
</table>
| **Deforestation-free soy** | The following products are defined as deforestation-free soy in this guideline:  
  - unprocessed soybeans  
  - feed materials (according to Annex 4.1)  
  - Compound feed containing feed materials according to Annex 4.1  

  if they are certified against this guideline or according to Annex 4.2 or 4.3.                                                                                                                                                                                                                     |
| **Identity Preserved (IP)** | Identity Preserved is a supply chain model that ensures that deforestation-free soy is traceable in batches. IP products must always be physically separated from other products by batch.                                                                                                                  |
| **Incoming products**       | The income of products is in this guideline defined as the moment the ownership of the product has passed to the company.                                                                                                                                                                                                                               |
| **Lot**                     | A lot can be composed of one or several batches.                                                                                                                                                                                                                                                                                                         |
| **Mass Balance (MB)**       | Mass Balance is a supply chain model where actors in the supply chain ensure that the amount of deforestation-free outputs delivered to customers do not exceed the amount of deforestation-free (raw material) inputs. Physical amounts must be traded, but mass-balanced amounts of soy do not need to be physically separated from non-deforestation-free amounts of soy. |
| **Material Accounting System** | A Material Accounting System is used as an internal system to collect information on deforestation-free feed (inputs, outputs, storage, etc.). This can be managed in a company's own database.                                                                                                           |
| **QS-Soy**<sup>plus</sup>  | Processed products of and from soybeans (feed materials according to Annex 4.1 as well as compound feed containing them) which comply with the requirements of this Guideline are designated as QS-Soy<sup>plus</sup>.                                                                                                          |
| **Segregation (SEG)**       | Segregation is a supply chain model in which deforestation-free soy is physically separated from non-deforestation-free soy in the complete supply chain.                                                                                                                                                                                   |
### Term | Meaning
--- | ---
Supply chain model | Supply chain models describe how the flow of products in the supply chain is handled and what each individual supply chain actor must observe and control. These requirements include, for example, requirements for (physical) products separation or traceability of raw materials. This guideline distinguishes between the supply chain models Identity Preserved, Segregation, Mass Balance, and Book&Claim.

Stakeholder | Stakeholders are all persons or groups of stakeholders who have an interest, a share, or certain expectations of a company. Internal stakeholders are the company's employees or shareholders. External stakeholders are suppliers, customers, authorities, NGOs, or communities.

## 4 Annexes

The following annexes are published as an extract.

4.1 **Soybeans/products in the scope of QS-Soy\textsuperscript{plus}**
4.2 **Recognized standards for the soybean production**
4.3 **Recognized schemes for the QS add-on module for feed trade and production**
<table>
<thead>
<tr>
<th>Criterion</th>
<th>Changes</th>
<th>Date of change</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Basic information</td>
<td><strong>Addition</strong> of time limits in relation to the mandatory implementation of the requirements.</td>
<td>01.07.2023</td>
</tr>
<tr>
<td>1.1 Scope</td>
<td><strong>Addition</strong> of the individual production scopes.</td>
<td>01.07.2023</td>
</tr>
</tbody>
</table>
| 1.2 Labelling | **Clarification:** The requirements for labeling refer to QS-Soyplus products.  
**Clarification:** Traders are not obliged to redeclare products that are demonstrably deforestation-free in accordance with chapter 1.2. | 01.07.2023 |
| 2.3.2 QS eligibility of delivery of the suppliers | **Clarification:** As of 01.01.2024, companies that have the eligibility of delivery in the QS scheme and handle soy must additionally comply with the requirements of the QS add-on module or those of a recognized standard in accordance with Annex 4.3. | 01.07.2023 |
| 2.3.3 [K.O.] QS-Soyplus eligibility of delivery of suppliers | **Clarification:** At the time of delivery of soy, suppliers must be able to provide evidence of a QS-Soyplus eligibility of delivery.  
**Clarification:** Until 31.12.2023, it is possible to purchase products from companies that do not have a QS-Soyplus eligibility of delivery yet, if these are compensated by the company with certificates (Book&Claim). | 01.07.2023 |
| 2.5 Sourcing of non-deforestation-free certified soy | **Clarification:** As of 01.01.2024, the use of Book&Claim is only possible for products from companies that do not have a QS-Soyplus eligibility of delivery. Companies with a QS-Soyplus eligibility of delivery must deliver products that are deforestation-free or already compensated by certificates. This can only be deviated from if it is agreed in writing between customer and supplier that the customer will compensate the products. QS-certified livestock farmers must be supplied with compensated or deforestation-free products.  
**Clarification:** The compensation of non-deforestation-free products through the purchase of certificates is now recognized until the EU-regulation for deforestation-free supply chains comes into force (until 30.12.2024). | 01.07.2023 |
<p>| 2.5.1 [K.O.] Purchase of credits to compensate non-deforestation-free soy | <strong>Clarification:</strong> Certificates to compensate for non-deforestation-free soy components cannot be purchased for compound feed. | 01.07.2023 |</p>
<table>
<thead>
<tr>
<th>Criterion</th>
<th>Changes</th>
<th>Date of change</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.6.2 Labelling of outgoing products</td>
<td>Change: Reference to chapter 1.2 instead of chapter 1.3</td>
<td>01.07.2023</td>
</tr>
<tr>
<td>2.8.4 Labelling of IP-QS-Soyplus</td>
<td>Change: Reference to chapter 1.2 instead of chapter 1.3</td>
<td>01.07.2023</td>
</tr>
<tr>
<td>2.9.4 Labelling of segregated QS-Soyplus</td>
<td>Change: Reference to chapter 1.2 instead of chapter 1.3</td>
<td>01.07.2023</td>
</tr>
<tr>
<td>2.10 Mass Balance (MB)</td>
<td>Clarification: The use of mass balancing is for now recognized until the EU regulation for deforestation-free supply chains comes into force (until 30.12.2024).</td>
<td>01.07.2023</td>
</tr>
<tr>
<td>2.10.3 Labelling of mass-balanced QS-Soyplus</td>
<td>Change: Reference to chapter 1.2 instead of chapter 1.3</td>
<td>01.07.2023</td>
</tr>
<tr>
<td>2.11 Book &amp; Claim (B&amp;C)</td>
<td>Clarification: The compensation of non-deforestation-free products through the purchase of certificates is for now recognized until the EU regulation for deforestation-free supply chains comes into force (until 30.12.2024).</td>
<td>01.07.2023</td>
</tr>
<tr>
<td>2.11.3 Labelling of Book&amp;Claim QS-Soyplus</td>
<td>Change: Reference to chapter 1.2 instead of chapter 1.3</td>
<td>01.07.2023</td>
</tr>
</tbody>
</table>
Add-on module
Purchase of deforestation-free soy