



Preferred by Nature Evaluation of Wismar Pellets GmbH Compliance with the SBP Framework:

Re-assessment

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Completed in accordance with the CB Public Summary Report Template Version 1.4

For further information on the SBP Framework and to view the full set of documentation see www.sbp-cert.org

Document history

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1 Overview

CB Name and contact:	NEPCon OÜ, Filosoofi 31, 50108 Tartu, Estonia
Primary contact for SBP:	Ondrej Tarabus ot@nepcon.org, +34 605 638 383
Current report completion date:	11/Jan/2022
Report authors:	Michael Kutschke
Name of the Company:	Wismar Pellets GmbH, Am Torney 2a, 23970 Wismar, Germany
Company contact for SBP:	Philipp Hübler, Sales manager, +49 3841 30 30 61 29, Philipp.Huebler@wismar-pellets.de
Certified Supply Base:	Primary feedstock sourcing from Germany, Poland, Norway, Sweden, Denmark, Finland, Estonia, Lithuania, Latvia. Secondary feedstock sourcing from: Germany, Poland, Norway, Sweden, Denmark, Finland, Estonia, Lithuania, Latvia
SBP Certificate Code:	SBP-01-89
Date of certificate issue:	12/Jan/2023
Date of certificate expiry:	11/Jan/2028

This report relates to the Re-assessment

2 General information

Dispute resolution: If Preferred by Nature clients encounter organisations or individuals having concerns or comments about Preferred by Nature services, these parties are strongly encouraged to contact the relevant Preferred by Nature regional office or any member of the Preferred by Nature Chain of Custody Programme. Formal complaints and concerns should be sent in writing.

Impartiality commitment: Preferred by Nature commits to using impartial auditors and our clients are encouraged to inform Preferred by Nature management if violations of this are noted. Please see our Impartiality Policy here: <http://www.preferredbynature.org/impartiality-policy>

3 Non-conformities and observations

Identify all non-conformities and observations raised/closed during the evaluation (a tabular format below may be used here). Please use as many copies of the table as needed. For each, give details to include at least the following:

- applicable requirement(s)
- grading of the non-conformity (major or minor) or observation with supporting rationale
- timeframe for resolution of the non-conformity
- a statement as to whether the non-conformity is likely to impact upon the integrity of the affected SBP-certified products and the credibility of the SBP trademarks.

NC number 01/22	NC Grading: Minor
Standard & Requirement:	Standard #5E Collection of Data for Energy and Carbon Balance Calculations, 6.2.1
Description of Non-conformance and Related Evidence:	
During the review of the SAR the auditor noticed that the mentioned reporting period that the start date exceeds 18 months before the audit onsite closing meeting date as indicated in the SAR. Since the content and data fulfill all the requirements, the auditor decided to raise a minor NCR. The Organization aims to work with the reporting period of fiscal year, therefore annual audit shall not be conducted later June 2023.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date DEADLINE June 2023
Evidence Provided by Company to close NC:	PENDING
Findings for Evaluation of Evidence:	PENDING
NC Status:	Open

NC number 02/22	NC Grading: Minor
Standard & Requirement:	Standard #2: Verification of SBP-compliant feedstock 2C, 4.1
Description of Non-conformance and Related Evidence:	
<p>The organization has used the last SBR template. The SBR contains the most important features and all necessary details. Nevertheless in Section 3.2 "actions taken to promote certification amongst feedstock suppliers in applicable to the scope but the CH states n.a.". The CH is obliged to provide relevant informations on that, therefore the auditor decided to raise a minor NCR.</p>	
Timeline for Conformance:	<p>By the next surveillance audit, but no later than 12 months from report finalisation date</p> <p>DEADLINE June 2023</p>
Evidence Provided by Company to close NC:	PENDING
Findings for Evaluation of Evidence:	PENDING
NC Status:	Open

4 Certification decision

Based on the auditor's recommendation and the Certification Body's quality review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Pilar Gorría
Date of decision:	11/Jan/2023
Other comments:	<i>Click or tap here to enter text.</i>

5 Appendix A: STANDARD CHECKLIST (Standard #2: Verification of SBP-compliant feedstock)

5.1 Standard Checklist

The following section summarizes the Organization's compliance with SBP requirements. This checklist is directly based on the SBP standard#2: Verification of SBP-compliant feedstock (version 1.0). Reference to the relevant part of the standard is given in the end of each standard indicator in parenthesis.

Standard Requirement	Compliance
Determination of origin	
The BP shall use in the dryer only material equivalent to SBP compliant or SBP controlled material (certified, controlled or material included in the SBE) (scope)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: All material which is used is under the scope of the certificate means SBP complaint or controlled material.	
1.1 The BP shall define the Supply Base (SB) for all feedstock received which is used in the production of SBP-compliant biomass. The SB is the area encompassing all places where pre-consumer feedstock was harvested from (i.e. the location of the tree stump). In recognition of the fact that the location of feedstock extraction may change from year to year, the SB should cover prospective future harvesting areas. (5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The BP has defined the SB in the SBR as Germany, Poland, Norway, Sweden, Denmark, Finland, Estonia, Lithuania, Latvia. The primary feedstock is purchased from Germany and Norway only, but it is possible that the BP will add other countries for primary feedstock (from their existing supply base) during the coming year. The rest of the regions is where the secondary feedstock can potentially come from. The list of included countries is in line with what was observed from the supplier declarations during the onsite audit.	
1.2 The BP shall record the place of harvesting of inputs classified as SBP-compliant Primary Feedstock. (6.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

<p>Findings: The BP asks all suppliers to sign a declaration of origin (country and region) with the requirement that the origin needs to be provided and if needed accept supplier audit or third-party audit.</p> <p>The primary feedstock from Germany is always visually inspected by the purchasing manager close to the forest stand where it was harvested. In addition, he has maps of where the stacks are placed (all material comes with documentation of "Polter-Nr", which is the stack number issued by the forest owner or forester and marked on a map). The method was explained by the purchasing manager and the maps were observed during the audit.</p> <p>It is the auditor's opinion that the BP has reliable documentation and information of the origin for all primary feedstock.</p>	
<p>1.3 The BP shall record the place of harvesting and the identity of the primary wood processor responsible for the supply of inputs classified as SBP-compliant Secondary Feedstock. (6.2)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: The BP asks all suppliers to sign a declaration of origin with the requirement that the origin need to be provided and if needed accept supplier audit or third-party audit. The auditor has reviewed signed self-declarations during the audit.</p> <p>The second step of the recording of the origin for the secondary feedstock is to do supplier audits (for 10% of suppliers per year), which has been described in the BP's procedures (Exh 1). As the defined SB covers basically all countries from the Baltic region (and some other potential countries as well) it is considered by the auditor as a low risk that the material would come from outside the defined SB and thus this approach is considered as appropriate. Audit report have been reviewed during the audit.</p>	
<p>1.4 The BP shall ensure that the place of harvesting is within the defined SB. (6.3):</p> <p>Note: 'Place of harvesting' in the standard means the place of growth of the feedstock, i.e. the location of the tree stump</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: For primary feedstock the origin is usually known to the level of forest stand, but at least to the FMU. This is done by using the stack numbers, maps and field visits. For secondary feedstock it is done by combination of supplier declaration, supplier audits (on sample basis) and considering the SB wide area covering all countries from the Baltic sea area. (See also findings above).</p>	
<p>1.5 The BP shall keep records of the origin of any feedstock supplied with certification claims from either an SBP-approved Forest Management Scheme or an SBP-approved Controlled Feedstock System. (6.5)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: BP keeps records of the origin of the supplied feedstock claims.</p>	
<p>Supply Base Report (SBR)</p>	

2.1 The BP shall prepare a Supply Base Report (SBR) which shall be made readily accessible on the BP's website. Commercially sensitive and confidential information may be excluded from the SBR. (7.1)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Findings: The Supply Base Report is prepared and made publicly available at BP's website: https://www.wismar-pellets.de/wp/wp-content/uploads/2021/11/Supply-Base-Report_WP_2021_Englisch-1.pdf See NCR 02/22 in PSR	
2.2 The SBR shall be completed using the latest version of the SBR template, which is available from the SBP website. (7.3)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Findings: BP used the latest version of the template available at the SBP website.	
2.3 The SBR shall be updated at least annually (i.e. every 12 months). (7.5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The requirement is specified in the BP's SBP procedure (Exhibit 1) and the BP had reviewed the SBR and concluded that there were no changes in the Supply Base before the on-site audit.	
2.4 The complete SBR report shall be sent to the SBP secretariat, and SBP shall upload the SBR to the SBP website. (7.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The requirement is specified in SBP procedure (Exhibit 1). The BP is aware of that the new updated Supply Base Report shall be sent to the SBP secretariat no later than 90 days after the on-site closing meeting. The SBR will be sent to SBP along with the evaluation report.	
2.5 The Biomass Producer (BP) shall prepare a Supply Base Report which is publicly available and includes a summary of any Supply Base Evaluation (SBE). (2C, 1.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: SBE is not applicable for this evaluation as it is not covered by certificate scope. Supply Base Report is prepared and made publicly available.	
2.6 The SBR shall be made available in English, and at least one official language of the country in which the BP is located. (2C, 2.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: Supply Base Report is made available in English and German at the BP's webpage: http://www.wismar-pellets.de/pefc-zertifiziert/ .	
2.7 Reports and annual updates shall be submitted to the SBP no later than ninety (90) days after the on-site closing meeting at the end of a Certification Body audit. (2C, 3.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Findings: The requirement is specified in SBP procedure (Exhibit 1). The BP is aware of that the new updated Supply Base Report shall be sent to the SBP secretariat no later than 90 days after the on-site closing meeting. The SBR will be sent to SBP along with the evaluation report.	
2.8 The report shall be concise, covering the most important features, and shall be completed using the latest versions of the SBR Template for Biomass Producers downloaded from the SBP website. (2C, 4.1)	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
Findings: The organization has used the last SBR template. The SBR contains the most important features and all necessary details. Nevertheless in Section 3.2 "actions taken to promote certification amongst feedstock suppliers in applicable to the scope but the CH states n.a.". The CH is obliged to provide relevant informations on that, therefore the auditor decided to raise a minor NCR 02/22.	
2.9 The SBR shall be formally updated every year. Each annual update shall provide actual values for the previous 12 months and forecast values for the following 12 months. (2C, 5.1)	Yes <input type="checkbox"/> No <input type="checkbox"/>
Findings: The requirement about updating the SBR is specified in the BP's SBP procedure (Exhibit 1) and the BP had reviewed the SBR and concluded that there were no changes in the Supply Base before the on-site audit.	
2.10 Updates shall include, as a minimum, a description of any significant changes in the Supply Base, and where appropriate mitigation measures or risk ratings. (2C, 5.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The responsible person is aware about the requirement and it is also specified in SBP procedure (Exhibit 1).	
2.11 The BP shall provide SBP with an update of the SBR no later than ninety (90) days after the last field day of each surveillance evaluation. (2C, 5.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The responsible person is aware about the requirement and it is also specified in SBP procedure (Exhibit 1).	
2.12 Updates should be provided in the form of additional pages, either published separately or added to the original SBR. (2C, 5.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings : The responsible person is aware about the requirement and it is also specified in SBP procedure (Exhibit 1).	
Management system	
3.1 The BP shall implement a management and monitoring system to maintain compliance with the requirements of this and all other relevant SBP Standards, together with a process of review and feedback into planning (15.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The management system has been reviewed/monitored during an intern audit (Exhibit 2). This time, no problems were detected, but in case any improvements or changes are needed, the SBP responsible is aware of that changes needs to be done in timely manner. The SBP responsible person has the authority to	

make appropriate improvements to the management system, but depending on the size and complexity of the change, he may need approvals from higher levels.	
3.2 The BP management system shall be appropriate to the type, range and volume of work performed. (15.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The BP's management system is appropriate to the type, range and volume of work performed. During the assessment, staff interviews were conducted with an aim to make sure procedures are in compliance with the processes and practices implemented by the BP. See also findings in previous indicator.	
3.3 The BP management system shall document all necessary procedures (15.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The BP has documented Supply Base Report and Batch Specific Data in a set of SBP procedures (SBP VA 01 – origin control, SBP VA 02 – physical separation, SBP VA 03 – responsibilities, and SBP VA 04 – complaint procedure (see Exhibit 1). All necessary procedures are covered by the implemented management system.	
3.4 The management system shall identify the personnel responsible for implementing systems and procedures. (15.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: SBP related staff responsibilities are presented in SBP VA 03 – responsibilities (Exhibit 1).	
3.5 Records pertaining to SBP Standards shall be kept for at least five years (15.5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The requirement is specified in SBP procedure and is known to BP staff. All records required were available during the audit.	
3.6 The BP shall implement a management review system, which has the authority to make appropriate improvements to the management system (15.6)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The BP has conducted internal audit (done by Ludger Schmidt). The management review follows after this internal audit (done by Michael Hessing) is specified in SBP procedure, Annex 1. If there is necessity to make changes in SBP procedures, certification responsible submits relevant information to BP's director general, who reviews and approves the changes. Certification responsible confirmed and explained that the management review system works in their company as it is described by auditor in findings 3.1 and 3.2 above.	
3.7 Relevant personnel shall be informed promptly of any changes to management systems. (15.7)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: See explanations in 3.1 above. Responsible people are informed about any changes. Interviews and document review could confirm this approach.	

Defining Sub-scopes within a Supply Base Evaluation	
<input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Competence to undertake Supply Base Evaluations	
<input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Rating of risk	
<input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Stakeholder consultation	
<input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Requirements for Supplier Verification Programmes	
<input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Mitigation measures	
<input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Reporting on the Supply Base Evaluation	
<input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Comments or complaints	
13.1 The BP shall ensure that all comments or complaints regarding any aspect of the SBR, SBE and SBP certification are documented and promptly investigated, with remedial action being taken where appropriate. (20.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The Procedure of Comments and Complaints Review (Exhibit 1) has been developed. It includes all appropriate steps which shall be undertaken by Organization upon receipt of any comment or complaint.	
13.2 The BP will inform SBP of any substantiated complaints within 30 days of the completion of the BP's analysis of the complaint. (20.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: This requirement is stated in The Procedure of Comments and Complaints Review.	

6 Appendix B: STANDARD checklist (Standard #4: Chain of Custody)

6.1 Evaluation of Critical Control Points and of the CoC system

Which CoC system was used		<input type="checkbox"/> FSC	<input checked="" type="checkbox"/> PEFC
	Critical Control Points	Description of CCP management	
Purchasing/ Sourcing	How is the supplier certificate (FSC, PEFC, SFI) verified?	Yes. BP has a copy of all supplier certificates for PEFC and the responsible person is also using the FSC/PEFC database to verify the validity of the certificate.	
	How and where is the certified material at the entrance to the organization evaluated and recorded?	Yes. Invoices and claims are controlled on the supplier invoices and recorded in the internal system. Interview and sample in invoices checked revealed good understanding of requirements.	
	How is the volume or weight measured on the input?	During reception of the material the trucks are measured related to weight and moisture. In addition the weight of the empty trucks is recorded after unloading.	
	Is there any double check of invoices for certified material – where/ by who is this done?	There is no double check of the invoices (as PEFC requires to have the information about certification on one document only). FSC invoices are checked case by case. However, the responsible person showed good understanding of the requirements and all invoices checked were correctly recorded.	
	What is the procedure if certified material does not contain claim or code on the purchasing documents?	The batch is then stored separately until BP gets clarifications from supplier. If there are no clarifications, material is not used as certified in production. The responsible person is aware about this procedure.	

Receiving/ Storage	Is the responsible person for receiving of material aware about their requirements?	Yes. BP has a copy of all supplier certificates for PEFC and the responsible person is also using the PEFC database to verify the validity of the certificate.
	In case the feedstock is delivered from sawmill or similar production located in the proximity of the BP <ul style="list-style-type: none"> - Is there sales document from the supplier with certified claim on it? - How was defined the volume of material delivered (calculated by supplier cated on conversion factor, number of shavels, weighted etc) 	Records are kept in excel table where all input material is recorded and works as internal system for material received. The volume was calculated at the weight bridge and was double checked with the delivery documents and the frame contracts for each supplier. All input materials are tested for moisture by load, so each delivery has its own conversion factor, this can also be seen from the incoming goods table, which is the master data. Common Conversion factors are not used, but a dry sample is created for each delivery.
	Does such database contain exact claim (E.g. can be recorded some percentage)?	Yes, different claims were recorded, 100%, 50%, 36% PEFC certified and FSC Mix and /or FSC 100%.
	What kind of claims are received?	The BP received all kind of different PEFC claims. E.g. 100%, 50%, 36% PEFC certified and FSC Mix and /or FSC 100%.
	Is the origin of the material accepted as FSC CW or PEFC CS known? What is the evidence for primary and secondary feedstock?	Origin is known. Evidence for primary feedstock is the origin documents that indicate the felling site and for secondary input supplier declarations and company audit reports. See also from std 2 checklist.

<p>System for Controlling FSC Claims</p>	<p>How credit account is updated?</p> <p>Is the 12 month (or 24 months in case of FSC) requirement in case of credit system applied?</p> <p>How partial claim is managed by the responsible person?</p> <p>Is the production completely cleaned out before starting the certified production in case of transfer system?</p> <p>Describe the transfer system in detail.</p>	<p>Credit system and physical separation. Physical separation for non-compliant material. Also separate log yard for non-compliant material.</p> <p>Credit account is updated on a monthly basis. Automatically the 12 months deduction applies within the Excel table. Both FSC and PEFC systems are calculated separate for excluding the double booking of credits.</p> <p>Partial claim is recalculated to 100%.</p> <p>Conversion factor is based on actual production results. The conversion factor is update regularly using the figures from the production. Company is using tonne in/tonne out logic, see from Volume Control below.</p> <p>Yes, the responsible personnel are aware about the requirement, training was provided and there are a production orders which provide evidence that production is cleaned out. One separate line is used for SBP material.</p>
<p>Conversion factors</p>	<p>What is the value of the conversion factor?</p> <p>Provide details how the conversion factor was calculated? Including methodology, variables and claim period.</p> <p>Which are the steps where the conversion of material is taking place?</p> <p>(e.g. debarking, drying outside, drying in the production, manipulation, transport, sorting, scrap – production waste, rejection of material etc.)</p> <p>What are the input material types and is the conversion factor calculated for each input type or is there one conversion factor used for different inputs?</p>	<p>196.824 tonnes raw mass received...215.106 metric tonnes produced</p> <p>Conversion factor is based on actual production results. The conversion factor is update regularly using the figures from the production. Company is using tonne in/tonne out logic.</p> <p>Waybridge...taking moisture and weight</p> <p>Production...incoming material...weight</p> <p>Delivery....outgoing material....weight and moisture</p> <p>Different conversion factors apply for different inputs. The conversion factors are based on default values and/or measured values.</p> <p>Dry mass balance calculations made by auditor has a difference between theoretical production and the real one. The difference is explained due to feedstock stored at the begeneeng and the end of the reporting period. The feedstock stored at the end of this reporing period (to be considered in the next audit) was 13,726.93 tn</p>

	<p>Is the conversion factor realistic and in line with the production records?</p> <p>How often is the conversion factor updated?</p>	<p>Yes, each delivery is measured and documented and check for reasonable amounts. Sample calculations have been done during the audit confirmed that the factor is realistic. The factor is updated constantly.</p>
	<p>In case of transfer system (physical separation) provide detail description of the separation process, including critical control point where the material could be mixed and how this is controlled.</p>	N/A
	<p>Does the documented procedrues clearly describe the stesp where the conversion is taking place?</p> <p>Are these procuders covering all types of feedstock (different CF for roudnwood and chips or shawings)</p>	<p>Different conversion factors apply for different inputs. The conversion factors are based on measured values (for each delivery the weight and the moisture is measure after the drying sample process). Based on the average moisture content, the amount of pellets with a 5-6% moisture content is calculated. The value are checked on a monthly basis for plausibility.</p>
Sales/ Shipping	<p>In case percentage system is used are the sales of SBP-compliant material always equal to SBP 100%?</p>	N/A
	<p>Is the SBP credit deducted also from FSC credit account in regards to avoid double accounting of credits?</p>	<p>There are no sale of PEFC biomass, but SBP is the only claim. Both FSC and PEFC systems are calculated separate for excluding the double booking of credits.</p>
	<p>Are the sales invoices and other documents recorded?</p>	<p>Records are kept by BP.</p>
	<p>Does the person responsible for sales understand the requirements on sales documents?</p>	<p>Yes.</p>
Volume Control	<p>Is the mass balance (Annual volume reporting summary) taken from any kind of database? What is the process?</p>	<p>The feedstock entering the pellet production is weighted (including the primary feedstock which is recalculated to dry tone as the moisture is measured for each truck). The results are entered into an excel sheet. Produced biomass is transported by the trucks which are weighted at the exit of the production and the results are also entered into excel sheet. Verification of the records and interviews with BP staff did not identify any non-conformities. The stock at the beginning of the</p>

		period (01.01.2021) was 14.031 tonnes pellets (means the rwa material, which was on site can be used for producing this amount of pellets with a 5-6% moisture). 197.956 tonnes have been produced. 196.824 tonnes have been received as raw material during 2021. 250.000 tonnes could have been theoretically produced during the reporting period. (machine capacity) and according to mass balance calculation 197088 tn
	Is the volume tracking system fully automatized for generating reports?	Generation of the reports from database needs some manual adjustments, like putting the necessary filters.
	Are the inputs shared for different product groups	Yes.

6.2 Storage of material

Provide information about number of storage areas where biomass is stored and their qualification.

A logistics site is characterized by being a temporary storage as a part of a logistics process, e.g., pellets arrive on wagons or trucks, are put in a temporary heap in the port, before being loaded onto the boat. The storage is provided by the transporter or the harbor on an ad hoc basis. Stocks in this type of facilities are often “floating stocks” in ERP systems.

A storage site is a rented facility (warehouse), where stocks are kept under legal ownership on a more or less permanent basis, in order to be able to fill orders. Typically, these sites will also have a storage location in an ERP system.

Logistics site	No. = 0
Storage site	No. = 1

Please describe the storage process (if not provided already in the public part of the report):

What is the system for making claims in the storage area, if any?	Credit system of the BP is used. There is one credit account for both the production and storage (no special credit system used for the storage).
Are default or actual values used to determine the amount of energy used?	Actual data is used, but all documents are available at the office.
What are the general health and safety conditions?	H/S evaluated during the onsite visit, no breaches identified.

In case of storage sites in the scope, what is the sampling applied?

Both certified and non-certified pellets can be stored in the port of Wismar. The BP is using one storage facility, but can separate the biomass physically if both certified and non-certified pellets are stored. Usually, only SBP certified biomass is stored. The BP keeps records about where the pellets are transported. At the time for the audit, no pellets were stored in the harbour.

6.3 Standard Checklist

The following section summarizes the Organization's compliance with SBP Chain of Custody requirements as per Standard #4 Chain of Custody (Version 1.0). Reference to the relevant part of the standard is given in the end of each standard indicator in parenthesis.

Standard Requirement	
SBP Chain of Custody Principles	
Organization	
1.1 The legal owner shall be certified against an SBP Approved CoC system and hold a valid certificate (5.1.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: BP holds valid PEFC COC certificate NC-PEFC/COC-028807, https://pefc.org/find-certified/details?cbResetParam=1&CID=C-EDWW5I&LID=L-3SMNU0&EID=E-JW2MA4 and NC-COC-028807 https://info.fsc.org/details.php?id=a024y00000o7rfDAAQ&type=certificate	
2.1 The legal owner shall implement all aspects of the SBP approved CoC system requirements for the SBP feedstock or biomass. Where there is a conflict between the requirements in the SBP-approved CoC system requirements and those specified in the SBP standards, the SBP standards shall have precedence. (5.1.2) <i>Note: SBP feedstock or biomass will not necessarily enter into the scope of the SBP Approved CoC system certification, but the SBP Approved CoC system CoC processes and requirements shall extend to the SBP feedstock or biomass.</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings : The BP is holding valid PEFC Chain of Custody PEFC COC certificate NC-PEFC/COC-028807, https://pefc.org/find-certified/details?cbResetParam=1&CID=C-EDWW5I&LID=L-3SMNU0&EID=E-JW2MA4 and NC-COC-028807 https://info.fsc.org/details.php?id=a024y00000o7rfDAAQ&type=certificate BP is implementing PEFC credit system. PEFC Credit system is used for materials received as PEFC certified or PEFC Controlled Sources. The BP is implementing a DDS system on all countries where raw material is purchased, but is only using the PEFC classified material with PEFC claim from their suppliers as input to the SBP biomass. After the reception, incoming primary feedstock (primary and secondary) is registered in BP's database and stored in the storage area which is well-organized and the goods office keeps up to date records of incoming and outgoing material. Relevant credit account is maintained and conversion factor is established and	

regularly revised based on actual production data.	
In case of SBP (or PEFC) sales, the volume of sold pellets is withdrawn from the credit account.	
Inputs	
For the BP: feedstock inputs	
<p>2.1 Only the following feedstock inputs shall be considered to be SBP-compliant Feedstock (5.2.2)</p> <ul style="list-style-type: none"> ▪ Feedstock received with an SBP-approved Forest Management Scheme Claim or SBP-approved recycled claim. ▪ Feedstock sourced from within the BP’s defined Supply Base and for which a valid Supply Base Evaluation has determined that all the indicators in the SBP Feedstock Compliant Standard are low risk. • Feedstock sourced within the scope of the BP’s own SBP-approved Chain of Custody (CoC) System certification, for example, non-certified reclaimed feedstock sourced in compliance with FSC-STD-40-007: FSC Standard for Sourcing Reclaimed Material for Use in FSC. <p><i>Note: Feedstock received in compliance with SFI Fiber Sourcing requirements is not considered to meet SBP-certified feedstock or Controlled Feedstock requirements.</i></p> <p><i>Note: Section 2.7 below specifies requirements relating to partial claims.</i></p> <p>Post-consumer tertiary feedstock sourced following the requirements of Instruction Note 4A, SBP tertiary feedstock requirements.</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: The feedstock is accepted as SBP-compliant only in case it comes with PEFC claim (re-calculated to 100% certified). The feedstock is received by the BP at the goods receipt (based on the order confirmation) and recorded in the internal system afterwards (after checking the delivery notes with the invoices). The following inputs are considered to be SBP compliant: 100% PEFC Certified, x% PEFC Certified.</p> <p>The BP is also using FSC 100% and FSC Mix credit as input to biomass,. The auditor judge that the BP has the staff and knowledge about FSC to be able to include this feedstock in their SBP production.</p>	
<p>2.2 Only the following feedstock inputs shall be considered to be Controlled Feedstock. (5.2.3)</p> <ul style="list-style-type: none"> • Feedstock received with an SBP-Controlled Feedstock System Claim • Feedstock sourced within the scope of the BP’s own SBP-Controlled Feedstock System certification, for example, non-certified feedstock sourced in compliance with the FSC Standard for Company Evaluation of FSC Controlled Wood, FSC-STD-40-005. 	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

Findings: Feedstock received with PEFC controlled sources claim (i.e. the % left in the x%-claim) is accepted as SBP-controlled feedstock and can be mixed with compliant feedstock. Feedstock received without any claim (or FSC claims) are physically separated from the SBP pellet production.	
<p>2.3 For all feedstock inputs the BP will keep input records. In addition to meeting the requirements specified in the SBP-approved CoC system being implemented, the input records will contain at least: (5.2.5)</p> <p>a) Invoice reference(s) or other transaction number</p> <p>b) A description of the physical properties of the feedstock,</p> <p>c) The volume of physical input</p> <p>d) The supplier</p> <p>e) Transaction date</p> <p>f) The certificate numbers of any certified suppliers</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
Findings: All required information is already recorded and kept by BP according to the requirements of PEFC certification. Primary feedstock reception process is described in the PEFC CoC procedure and sales manager is responsible for that. The sample of invoices and delivery notes evaluated during the audit did not show any violation of the PEFC requirements. The invoices have been checked for different suppliers and different time frames (provide description of sampling used)	
2.4 When feedstock or biomass is received with an SBP-approved Chain of Custody (CoC) Systems partial claim (for example a % claim) the BP shall calculate the proportion of the feedstock or biomass that is SBP-compliant feedstock and the corresponding proportion that is Controlled feedstock in-line with the SBP-approved CoC system being implemented by the BP to determine output claims. (5.2.4)	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
Findings: The organization receives different %-claims from different suppliers. The material is always recalculated to 100% certified (e.g. if 100t of 36% PEFC certified material is received, 36t are considered SBP-compliant feedstock and 64t are considered SBP-controlled feedstock). The physical separation is applied for all other material and the BP is using a credit system for SBP sales.	
For legal owners downstream of the BP: Biomass inputs	
<input checked="" type="checkbox"/> N/A for audits in BPs	
Chain of custody control system	
3.1 All requirements of the relevant chain of custody control system specified in the SBP-approved CoC system shall be implemented to calculate outputs. (5.3.1)	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Findings: The BP has implemented a credit system for PEFC claims based on maintaining of relevant PEFC credit account (with physical separation of uncontrolled material). Outputs are calculated based on production ratios.	
3.2 The BP shall calculate the proportions of biomass outputs with specific sustainability characteristics and batch specific data required in SBP Standard 5: Collection and Communication of Data by applying the relevant chain of custody control system specified in the SBP-approved CoC system. (5.3.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The BP uses a credit system for SBP sales. The BP is adding the Production Batch ID to each sales documents , which allow the customer to link the material to the energy data.	
3.3 All calculations, including data of inputs and outputs, must be site specific and shall not be combined between different sites. A 'site' is defined as 'one geographical location with precise boundaries within which products can be mixed'. A site is not a collection of facilities that are located in different geographical locations, even if that is in the same region. A site can include multiple silos or tanks in the same physical location. (5.3.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The BP is considered as one site, therefore all calculations of inputs and outputs are related only to one site.	

Additional requirements – Outputs and claims	
4.1 Biomass supplied with an SBP claim shall, in addition to meeting the requirements specified in the SBP-approved CoC system being implemented, be supplied with the following information: (5.4.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<ul style="list-style-type: none"> • The name and address of the buyer; • The date on which the invoice was issued; • A description of the product – this must correspond to the description of the product given in the input and output records • The quantity of the products sold with specific batch data 	
Findings: All this information is specified in invoices – this is a legal requirement in Germany.	
4.2 A legal owner shall record the certificate numbers of the customer to which it supplies biomass. (5.4.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The BP lives up this requirement by using the DTS system, where all customers are recorded.	
4.3 No SBP on-product claim shall be used. (5.5.1)	Yes <input checked="" type="checkbox"/>

	No <input type="checkbox"/>
Findings: The BP is aware of this requirement and does not use on-product claims on the material.	
4.4 There are two SBP claims: (5.5.2) <ul style="list-style-type: none"> • 'SBP-compliant biomass'. • 'SBP-controlled biomass'. 	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The requirement is specified in SBP procedure (Exh 1). During the sales documents review all correct claims have been used.	
4.5 All sales and delivery documentation shall clearly differentiate biomass supplied with an SBP-claim from other biomass in the sale or delivery. (5.5.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: Other biomass is produced, but kept separately and used only for premium pellets (EN-plus). All SBP biomass is sold through DTS.	
4.6 'SBP-compliant biomass' is biomass which is produced in compliance with all relevant SBP standards using the rules of an SBP-approved Chain of Custody (CoC) System and is derived from SBP-compliant primary feedstock. It may physically contain SBP-compliant feedstock, Controlled Feedstock or EUTR-compliant biomass. (5.5.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The BP uses a credit system for PEFC COC claims, mixing 100% PEFC certified feedstock with PEFC controlled sources feedstock. The correct amount of PEFC certified biomass (corresponding to 100% PEFC certified) is used to the SBP-compliant biomass claim. This biomass physically contains SBP-controlled biomass.	
4.7 'SBP-controlled biomass' is biomass which is produced in compliance with all relevant SBP standards using the rules of an SBP-approved Chain of Custody (CoC) Systems and is derived from Controlled feedstock. It may physically contain SBP-compliant feedstock, Controlled Feedstock or EUTR-compliant biomass. (5.5.5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The BP does not intend to use the SBP-controlled claim.	
4.8 A single legal owner may supply SBP-compliant Biomass, SBP-controlled biomass, and Other Biomass. Other Biomass shall be physically separated and shall not be mixed in any Chain of Custody system. (5.5.6)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The BP produces SBP-compliant biomass, SBP-controlled biomass, and Other Biomass (EN-plus). The other biomass is physically separated from the SBP biomass. The part of SBP-compliant and SBP-controlled biomass is calculated from a credit system.	

Additional requirements – EUTR Compliance	
5.1 All inputs downstream of the biomass production process where mixing of SBP-compliant biomass with non-SBP compliant biomass takes place, shall have been determined to be EUTR compliant and subject to 'due diligence'. (6.1.1)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
5.2 SBP certificate holders exporting SBP-certified biomass to countries under the scope of the EUTR shall exercise due diligence to ensure that these feedstock do not contain illegally harvested timber. (6.1.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<p>Findings: The BP has a due diligence system that is implemented for all non-EU raw material. This material is at the moment not included in the SBP biomass production and the BP is only selling to one customer in the EU.</p> <p>All roundwood supplies from outside of the EU are included in the BP's due diligence system. The BP has a system for collection of data and evaluation of risk as well as mitigation of risk if any. The BP also have staff with local knowledge for on-site visits. Currently no wood from Russia is within the SBP scope.</p>	
5.3 SBP certificate holders shall support their customers in applying their due diligence systems, as required in the EUTR. (6.1.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<p>Findings: The BP is ready to support its customers in applying their due diligence systems and will submit any required information on timber origin.</p>	
5.4 SBP certificate holders shall comply with all trade and customs requirements including payment of any fees and duties. (6.1.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
<p>Findings: BP does not have any penalties or claims from the state authorities and works in compliance with the relevant legal requirements.</p>	
Collection and communication of data for energy and carbon balance calculations	
6.1 Energy and carbon data may only be supplied as SBP certified if the data collected are certified against the latest version of SBP Standard 5: Collection and Communication of Data. (6.2.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<p>Findings: Organization uses "SBP Audit Report (SAR) on Energy and Carbon Data for Pellets for Biomass Producers producing pellets Version 2.1" SBP procedure contain requirement on using the latest versions of</p>	

SBP standards, instructions and templates. Certification responsible verifies relevant information at SBP website at least once per two months.

Business integrity, social, health and safety requirements in chain of custody

7.1 The legal owner shall implement the requirements of either: (6.3.1)

The health and safety equipment shall be used by the employees. The auditor shall verify what protective equipment is prescribed to be used and make sure employees are actually using it. E.g. at the pellet mill level, dusk masks, safety shoes, earplugs, helmets and high visibility jackets.

Yes

PEFC 2002:2013 Section 9: Social, Health and Safety requirements in CoC,

No

Or

FSC-STD-40-004 V2-1 EN Section 1.6: Occupational Health and Safety

Findings : A H&S specialist is appointed, instructions on H&S are available and staff is instructed regularly. Documentation as well as onsite performance was evaluated and no NCRs were identified within FSC/PEFC CoC certification and during this SBP evaluation regarding H&S issues.

The BP has had one serious accident since last audit, but this has been handled according to procedures and law requirements, including the involvement of the state authority. The last training record was observed.

7.2 The legal owner shall determine and implement effective arrangements against corruption, proportionate to the nature and the scale of organisation. (6.3.2)

Yes

No

Findings: The BP has a code of conduct with an anti-corruption policy. The code of conduct is signed by the management and has been reviewed during the audit.

7.3 The legal owner shall determine and implement effective arrangements to comply with all applicable laws, rules and regulations in countries where it conducts business activities. (6.3.3)

Yes

No

Findings: BP is regularly inspected by different state supervisory bodies. Supervisory bodies submit results of inspections in written form. The records from last inspection was reviewed during the audit, no violation with applicable legislation was found.

Complaints

8.1 The legal owner shall determine and implement effective arrangements for communicating in relation to feedback, including customer and third party complaints. (6.4.1)

Yes

No

N/A

Findings: The responsible person provided a description of the process how potential complaint would be managed. The SBP procedure corresponds to this description and contains all relevant components (Exh 1).

6.4 SBP Trademark use (Instruction Note 4B)

Standard Requirement	
9.1 In order to use the SBP trademarks, the organization shall have signed the SBP trademark license agreement. (4B, 1.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The BP has signed the SBP trademark license agreement (19.10.2017).	
9.2 The SBP trademarks shall not be used in a way that could cause confusion, misinterpretation or loss of credibility to the SBP. SBP reserves the right to suspend or terminate permission to use the SBP trademarks if the organization is failing to comply with the SBP trademark requirements as set out in this document. The interpretation of these rules is at the sole discretion of SBP. (4B, 1.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: SBP procedure section "Trademark Nutzung" refers to the requirements of SBP trademark use (Exh 1). The SBP responsible person showed good knowledge regarding the requirements of Instruction note 4B and that any SBP trademark use shall be agreed with SBP prior to use. The BP is currently not using any SBP trademarks (except the SBP claim).	
9.3 The SBP trademarks shall not be used in a way that implies that SBP endorses, participates in or is responsible for activities performed by the company, outside the scope of certification. (4B, 1.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: See findings in 9.2.	
9.4 The use of SBP trademarks shall not imply that SBP is responsible for the production of any products, documents or promotional materials (4B, 1.5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: See findings in 9.2.	

<p>9.5 Products which are promoted as SBP-certified shall be included in the organization's certified product group schedule and shall meet the eligibility requirements for SBP claims as stipulated by the respective SBP standards.</p> <p>(4B, 1.6)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: See findings in 9.2.</p>	
<p>9.6 Only the SBP logo artwork provided directly from the SBP secretariat shall be used.</p> <p>(4B, 1.7)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: See findings in 9.2.</p>	
<ul style="list-style-type: none"> The SBP trademarks shall not be used to promote product quality aspects not covered by SBP certification (4B, 1.8) 	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: See findings in 9.2.</p>	
<ul style="list-style-type: none"> Claims regarding qualities outside the control of SBP (such as other environmental attributes of the product) shall be clearly separated from text about SBP. (4B, 1.9) 	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: See findings in 9.2.</p>	
<p>9.9 The name "Sustainable Biomass Program" shall not be replaced with a translation. A translation of the name can be included in brackets but it should not replace the words "Sustainable Biomass Partnership". (4B, 1.10)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: See findings in 9.2.</p>	
<p>Applying SBP trademarks</p>	
<p>9.10 SBP trademarks may not be used on biomass products. (4B, 2.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: SBP procedure section "Trademark Nutzung" refers to the requirements of SBP trademark use (Exh 1). The responsible person is aware about the requirement.</p>	
<p>9.11 The claims 'SBP-compliant biomass' and 'SBP-controlled biomass' may be used on documents related to biomass such as sales documentation, invoices and delivery</p>	<p>Yes <input checked="" type="checkbox"/></p>

documentation only where it refers to products which are included in the organisation's certified product group schedule and that meet the eligibility requirements for SBP claims as stipulated by the respective SBP standards. (4B, 2.2)	No <input type="checkbox"/>
Findings: SBP procedure section "Trademark Nutzung" refers to the requirements of SBP trademark use (Exh 1). The responsible person is aware about the requirement.	
9.12 SBP trademarks may be used off product, including on stationery, promotional materials, business cards and brochures. (4B, 2.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The BP knows about this option, but do not use the trademark (see finding under 9.2 above).	
Formatting the SBP logo artwork	
<input type="checkbox"/> Check if section is not applicable.	
9.13 The SBP logo artwork may be used only in landscape or horizontal alignment. (4B, 3.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: SBP procedure section "Trademark Nutzung" refers to the requirements of SBP trademark use (Exh 1). The SBP responsible person showed good knowledge regarding the requirements of Instruction note 4B and that any SBP trademark use shall be agreed with SBP prior to use. The BP is currently not using any SBP trademarks (except the SBP claim).	
9.14 The minimum size for the SBP logo artwork is 12mm in height. (4B, 3.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: See finding under 9.13 above.	
9.15 When used on a non-white background a white space must be retained around the SBP logo artwork to clearly differentiate it from the background. (4B, 3.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: See finding under 9.13 above.	
9.16 The following are specifically not allowed: (4B, 3.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
a) Changing the SBP logo artwork including its colors, transparency, font or its proportions.	

<p>b) Making the SBP logo art work appear to be part of other information such as environmental claims not relevant to SBP certification.</p> <p>c) Changing the shape or color of the border or background.</p> <p>d) Rotating the SBP logo art work to anything other than a horizontal alignment</p>	
<p>Findings: SBP procedure section “Trademark Nutzung” refers to the requirements of SBP trademark use. The responsible person is aware about the requirement. (See also finding under 9.13 above).</p>	

6.5 SBP Tertiary feedstock requirements (Instruction Note 4A)

Check if section is not applicable. (Organization has no post-consumer or pre-consumer material on input)

6.6 Reclaimed Supplier Auditing

Check if section is not applicable. (Supplier(s) not evaluated by NEPCon for this audit.)

7 Appendix C: STANDARD checklist (Standard #5: Collection of Data for Energy and Carbon Balance Calculations)

7.1 Evaluation of DTS

	Checked during the audit?	Not applicable
Transactions recorded in the DTS: purchased amounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NCRs or findings if applicable: All purchased amounts have been recorded and confirmed.		
Transactions recorded in the DTS: sold amounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NCRs or findings if applicable: All transactions have been confirmed and accepted.		
Production Batches correctly recorded SBP-XX-YY-ZZ-AA	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NCRs or findings if applicable: All batches have been defined right.		
DBSD - Mass Balance Systems applicable	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NCRs or findings if applicable:		
DBSD details		
NTA 8003 code:	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Country of origin	<input type="checkbox"/>	<input checked="" type="checkbox"/>
NCRs or findings if applicable:		
NL Biomass Categories SDE+	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Categories listed in DTS	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Claims used	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volumes declared in the DTS are consistent with the correspondent credit account	<input type="checkbox"/>	<input checked="" type="checkbox"/>
NCRs or findings if applicable:		
Flanders biomass	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Options used for claims: <ul style="list-style-type: none"> • Flanders compliant biomass from processing residues, • Flanders compliant biomass from processing residues restricted to sawdust, • Flanders compliant biomass from processing residues restricted to sawdust and shavings 	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Volumes declared in the DTS are consistent with the correspondent credit account	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Claims are consistent with the “feedstock type”, “origin” and “physical description” included in the SAR document	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NCRs or findings if applicable: The credit account and volumes are consistent including the SAR.		

7.2 Standard Checklist

The following section summarizes the Organization’s compliance with SBP Chain of Custody requirements as per Standard #5: Collection of Data for Energy and Carbon Balance Calculations (Version 1.0) more specifically to Instruction Document 5E: Collection and Communication of Energy and Carbon data .

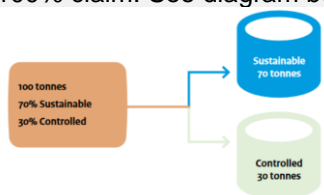
Reference to the relevant part of the standard is given in the end of each standard indicator in parenthesis.

Standard Requirement	Conformance
1. Principles	
1.1 Each Legal Owner shall record data as specified in this Instruction Document 5E (5E, 3.1.2).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings if no:	
1.2 Records shall be kept for a period of at least five (5) years. (5E, 3.1.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings if no:	
1.3 Each Legal Owner shall operate a Management System to ensure that data recorded are compliant with the requirements specified in this Instruction Document (5E). (5E, 3.1.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: During the review of SAR document all relevant informations have been shown and classified as correct.	
1.4 Legal Owners shall make data specified in this Instruction Document available to other SBP Certificate Holders which hold or have held legal ownership of biomass supplied by the Legal Owner to which that data relates. (5E 3.1.5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings if no:	
1.5 Legal Owners shall make all data available using the Data Transfer System (DTS) and using the templates specified in this Instruction Document. (5E, 3.1.6).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings if no:	

<p>1.6 A SAR may only be made available by the BP to customers and End-users after the document is uploaded to the DTS.. (5E, 3.1.7)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>1.7 Each BP shall record all data as specified in one of the three 'SBP Audit Report (SAR) for Energy and Carbon data' templates, where production and transportation of feedstock or biomass contributes to energy or carbon balance during the period of legal ownership by the BP:</p> <ul style="list-style-type: none"> - BPs producing wood pellets shall complete the 'SBP Audit Report (SAR) for Energy and Carbon data for pellets'; - BPs producing only woodchips and energy logs and no other biomass with an SBP Claim shall complete one of the following templates: <ul style="list-style-type: none"> o 'SBP Audit Report (SAR) for Energy and Carbon data for pellets' if both stationary chipping and thermal treatment are carried out on a separate processing site. Any specific reference to pelletisation in the document may be ignored; o 'SBP Audit Report (SAR) for Energy and Carbon data for woodchips with stationary chipping' if only stationary chipping is carried out on a separate chipping site; o 'SBP Audit Report (SAR) for Energy and Carbon data for woodchips with mobile chipping' if there is no separate processing site with chipping or thermal treatment, other than a standard phytosanitary treatment (see definition in section 2). <p>(5E, 3.1.8)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>1.8 An 'SBP Report on Energy and Carbon (SREG) for Supplied Biomass for inland transport shall always be completed by BPs and Traders where biomass is supplied using inland transport outside the scope of a Static Data Identifier (SDI). (5E 3.1.9)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings if no:</p>	
<p>1.9 If an End-user requests data on sea transport to accompany biomass supplied then BPs and Traders shall complete and supply an 'SBP Report on Energy and Carbon (SREG) for Supplied Biomass for inland and sea transport' covering all required data contributing to the energy and carbon balance during the period of legal ownership by the BP or Trader.</p> <p>Notes: The Legal Owner may use actual or conventional distances in the SREG for inland transport. The transport distance shall be indicated as actual or conventional using the relevant tick box in the SREG. See section 2 for the definitions of actual and conventional distances. Distance can be a record of distance recorded onboard a vehicle or an estimate based on data sources including Google Maps for inland transport or AXSMarine for sea transport (https://public.axsmarine.com/). The use of actual or conventional distances is determined by the BP in agreement with End-users. (5E 3.1.10)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings if no:</p>	
<p>Static Data Identifiers (SDIs)</p>	
<p>2.1. The BP shall determine the Scope End-points for biomass supplied with an SBP Claim. A Scope Endpoint occurs after production where biomass is transferred outside the scope of the BP's certificate to another Legal Owner.</p>	<p>Yes <input checked="" type="checkbox"/></p>

<p>An example is a port where the transfer of ownership takes place for delivery to an End-user or Trader. There can be more than one Scope End-point for a single biomass production facility. (5E, 3.2.1)</p>	<p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>2.2 A BP shall determine a Scope End-point in each SAR representing the end of the production process, prior to the transport of biomass. (5E, 3.2.2)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>2.3 Each Scope End-point shall be allocated a Static Data Identifier (SDI), whose purpose is to permit the reported energy and carbon data to be associated with the correct part of the supply chain (Scope End-point) within the current Reporting Period. (5E, 3.2.3)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>2.4 Where energy and carbon data vary for a single Scope End-point (for example, because road is used as an alternative to rail for moving biomass to a single port) then two or more SDIs shall be allocated for that Scope End-point to capture the correct energy and carbon data for the biomass. (5E, 3.2.4)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings if no:</p>	
<p>2.5 An SDI shall refer only to one Reporting Period. A new SDI shall be allocated for each Reporting Period. (5E, 3.2.5)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>2.6 Static Data Identifiers shall be in the form: SBP-XX-YY-ZZ where: o SBP-XX-YY is the BP certificate number issued by the CB o XX is a 2-digit number allocated to the CB by SBP o YY is a 2-digit number allocated to the Certificate Holder by the CB o ZZ is a unique 2-digit integer unique to the Reporting Period and the Scope End-point for biomass as determined by the BP Note: The BP may add additional '0' (zero) values in front of the 'XX', 'YY' and 'ZZ' values where this facilitates integration with existing data systems. (5E, 3.2.6)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

Findings if no:	
2.7 ZZ and ZZZ are sequential integers that increase by 1 (one) for sequential Reporting Periods and shall be allocated in ascending linear numerical order. (5E, 3.2.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
Claims and physical biomass	
3.1 A Transaction Claim must remain consistent with the physical biomass to which it relates. If the biomass is destroyed or is sold to a customer who is not an SBP Certificate Holder, the claim shall be marked as such in the DTS. A Transaction Claim may only be 'detached' from the physical biomass to which it relates when the biomass is consumed by an End-user. (5E, 3.3.1.)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
3.2 The characteristics of biomass shall be able to be traced back to the characteristics and quantities of incoming feedstock, taking into account the applicable conversion factors. (5E, 3.3.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
3.3 Feedstock shall retain its original characteristics as processed and characteristics shall not be transferred between transaction batches.. (5E, 3.3.3.) Example: If SDE+ Compliant Category 1 feedstock is received with an FSC 100% claim And SDE+ Compliant Category 5 feedstock is received with no claim Then biomass may not be sold with an SDE+ Compliant Category 5 FSC claim recorded in the DBSD	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
3.4 Where feedstock is received with a partial claim (e.g. FSC 70%) then this may be re-allocated as 30% of the tonnage as controlled feedstock and 70% of the feedstock with a 100% claim. See diagram below. (5E, 3.3.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>



Findings if no:	
Production Batch requirements	
4.1. A Production Batch is a unit of production with identical energy and carbon data (5E 4.1.1) and Production Batches are defined by the BP (5E, 4.1.2)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
4.2 Once allocated, the Energy, GHG and Static Biomass Profiling data , and Dynamic Batch Sustainability Data of a Production Batch shall not be changed (5E, 4.1.1) Note: A BP may have a single Production Batch for each Reporting Period, or may create separate Production Batches within a Reporting Period, in order to, for example, meet specific customer requirements	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
4.3 Each Production Batch shall be allocated a unique Production Batch ID (5E, 4.1.6)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
4.4. The Production Batch ID shall be in the form: SBP--XX--YY--ZZ--AA Where: SBP--XX--YY--ZZ is the Static Data Identifier AA is the Dynamic Batch Sustainability Data Identifier (5E, 4.1.7)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
4.5 A Transaction Batch may be split and supplied in more than one DTS Transaction by the BP and by subsequent Legal Owners of the Production Batch. (5E, 4.1.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

Findings if no:	
4.6 A single DTS Transaction may include more than one Transaction Batch, including batches from more than one BP. (5E, 4.1.5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
4.7 BPs approved to communicate DBSD shall use AA "99" if including DBSD. Note: The BP may add additional '0' (zero) values in front of the 'AA' values where this facilitates integration with existing data systems. (5E, 4.1.8)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
4.8. For stationary BPs (e.g. Pellet Mills) at least one SDI shall be defined for the end of the BP's factory gate. Note: This requirement does not apply in the case of a mobile chipper.. (5E, 4.1.9)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
Transaction Claims	
Transaction Claim requirements	
5.1 Transactions shall be recorded in the DTS (5E, 5.1.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
5.2 A complete DTS Transaction consists of the following data items a) Transaction Date b) Transaction Reference c) One or more Production Batch ID (PBid) d) One or more mass (of certified Biomass from the referenced PBid) e) One or more SBP Product Type f) One or more SBP Claim g) Originating Legal Owner (supplier) h) Receiving Legal Owner (customer) i) DBSD (if applicable) j) Transaction documents (if applicable) (5E, 5.1.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

Findings if no:	
5.3 A SBP Transaction Claim is only valid if it is shared and accepted in the DTS. (5E, 5.1.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
5.4 End-users shall be SBP Chain of Custody certified in order to make claims regarding the use of biomass carrying an SBP Claim. (5E, 5.1.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
Dynamic Batch Sustainability Data (DBSD)	
6.1 Characteristics of feedstock may be allocated to biomass as DBSD. This allocation must follow the Mass Balance (Credit, Volume Credit) systems rules set out in SBP-approved CoC systems, as per SBP Standard 4, section 5.3.2, currently FSC, SFI and PEFC endorsed schemes. (5E, 5.2.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
6.2 For all DBSD reported in the DTS, the organisation shall set up and maintain a Mass Balance account according to which additions and deductions of credits shall be recorded. (5E, 5.2.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
6.3 The characteristics of incoming feedstock shall be recorded and allocated to the DTS DBSD according to the same Mass Balance rules. (5E, 5.2.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
6.4 Where DBSD is recorded in the DTS, the BPs shall use a PBid 'AA' value of '99' to indicate that DBSD is included with the transaction. (5E, 5.2.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

Findings if no:	
6.5 All biomass produced within the Reporting Period and delivered with DBSD must be reported in Section 5 of the SAR.. (5E, 5.2.5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
Use of claims within the DTS for NL SDE+	
7.1. NL Biomass Categories SDE+ SDE+ defines the following Biomass Categories: References: • 'Conformiteitsbeoordeling vaste biomasa voor energietoepassingen' (in Dutch). • 'Sustainability criteria for solid biomass for energy applications' https://english.rvo.nl/sites/default/files/2018/02/Guidance-Chain-of-Custody-EN.pdf (in English) Category 1: Woody biomass from large Forest Management Units (FMUs ≥ 500ha). Branches, tops, trees and primary felling residues sourced directly from forests of 500ha or larger. Unused wood that has the same composition as wood growing in the forest and that has not been mixed with or contaminated by foreign materials or substances, is included. Category 2: Woody biomass from small Forest Management Units (FMUs < 500ha). Branches, tops, trees and primary felling residues sourced directly from forests of less than 500ha. Unused wood that has the same composition as wood growing in the forest and that has not been mixed with or contaminated by foreign materials or substances, is included. Category 3: Residues from nature and landscape management. Biomass residues (branches, tops, trees) produced in the course of managing urban and rural green spaces and nature areas, other than forests designated for the preservation, restoration or enhancement of specific natural, recreational or aesthetic functions. These also include biomass residues produced during routine maintenance of public green spaces and parks. Category 4: Agricultural residues. Residues obtained directly from agricultural business. Short rotation crops are excluded, with the exception of the residues thereof. Category 5: Biogenic residues and waste flows. Waste flows and residues from the agro-food and timber industry (secondary residual flows) and tertiary residual flows such as post-consumer wood waste. Feedstock Categories. In the SBP system, feedstock with attributes that allow it to be processed into biomass meeting one of the defined Biomass Categories may be referred to as a corresponding Feedstock Category, for example biogenic residues and waste feedstock may be referred to as Feedstock Category 5. The biomass made from this feedstock is referred to as Biomass Category 5. Note: Where the size (5E, 5.4.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
7.2. NL Biomass Categories SDE+ Currently, the following options can be used in the DTS for 'NL SDE+ status' as SBP has been approved by RVO for these categories: - NL SDE+ Compliant - NL SDE+ Controlled - None Notes: - RVO maintains the current requirements for compliance with regulatory requirements. - DBSD cannot be taken as guaranteed compliance with Dutch regulatory requirements, which must be retrospectively determined by the Dutch authorities. (5E, 5.4.2) For each of the following options the corresponding requirements apply: 1. NL SDE+ Compliant for Biomass Category 1 Meets the definition of Biomass Category 1 or 2 and, on the basis of Mass Balance (Credit system):	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' and will be or is expected to be used after 31 December 2019.

b. Is produced from feedstock otherwise meeting the SDE+ requirements (note requirements under 5.5).

2. NL SDE+ Compliant for Biomass Category 2

Meets the definition of Biomass Category 2 and, on the basis of Mass Balance (Credit system):

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' and will be or is expected to be used after 31 December 2019; or

b. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2E 'SBP Requirements for Risk Based Approach for Biomass Category 2' and will be or is expected to be used after 31 December 2019.

c. Is produced from feedstock otherwise meeting the SDE+ requirements (note requirements under 5.5).

3. NL SDE+ Compliant for Biomass Category 3

Meets the definition of Biomass Category 3 and, on the basis of Mass Balance (Credit system):

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes'. Note that principles 3, 4, 5, 6, 7, 8, 9, 10, and 11 in section 5 are not applicable to Biomass Category 3; or

b. Is produced from feedstock otherwise meeting the SDE+ requirements (note requirements under 5.5).

4. NL SDE+ Compliant for Biomass Category 4

Meets the definition of Biomass Category 4 and, on the basis of Mass Balance (Credit system):

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D: SBP Requirements for Group Schemes. Note Principles 3, 4, 5, 6, 7, 8, 9, 10, and 11 in section 5 are not applicable to Biomass Category 4; or

b. Is produced from feedstock supplied with a 'Better Biomass certified' claim.

5. NL SDE+ Compliant for Biomass Category 5

Meets the definition of Biomass Category 5.

6. NL SDE+ Controlled for Biomass Category 1

Meets the definition of Biomass Category 1 or 2 and, on the basis of Mass Balance (Credit system):

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' for a NL SDE+ controlled feedstock and will be or is expected to be used after 31 December 2019.

b. Is produced from feedstock otherwise meeting the SDE+ requirements (note requirements under 5.5).

7. NL SDE+ Controlled for Biomass Category 2

Meets the definition of Biomass Category 2 and, on the basis of Mass Balance (Credit system):

a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' for NL SDE+ controlled feedstock and will be or is expected to be used after 31 December 2019; or

b. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2E 'SBP Requirements for Risk Based Approach for Biomass Category 2' and will be or is expected to be used after 31 December 2019

c. Is produced from feedstock otherwise meeting the SDE+ requirements (note requirements under 5.5).

8. NL SDE+ Controlled for Biomass Category 3 Not applicable

9. NL SDE+ Controlled for Biomass Category 4 Not applicable

10. NL SDE+ Controlled for Biomass Category 5 Not applicable

11. None If none of the requirements 1 to 12 above are met (refer to DTS Guidance Document)	
Findings if no:	
7.3. The basis for the determination of 'NL SDE+ Status' as defined above shall be recorded. Guidance is provided in the DTS User Guide. (5E, 5.4.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
7.4. The NTA 8003 classifications are defined at the following website: https://www.ecn.nl/phyllis2/Browse/Standard/NTA-8003 (in Dutch), additional guidance is provided in the DTS User Guide.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
Use of claims within the DTS for Flanders	
7.5. Flanders restricted biomass from processing residues Biomass covered by the DBSD may be categorized as "Flanders restricted biomass from processing residues" when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in the SAR, the two sub-conditions below are met: a) column "Feedstock Type", contains the term "Processing residues" for the corresponding Feedstock Group or Feedstock Groups, and b) column "Origin", contains the term "Sawmill and wood industry residues" for the corresponding Feedstock Group or Feedstock Groups. When all the biomass covered by the DBSD is categorized as "Flanders Restricted" with the claim "Flanders restricted biomass from processing residues" according to the above procedures, the subsection "Flanders restricted biomass from processing residues" may be marked as "yes", otherwise it must be marked as "no" or "n/a" (not applicable).	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
7.6. Flanders restricted biomass from processing residues restricted to sawdust Biomass covered by the DBSD may be categorized as "Flanders restricted biomass from processing residues restricted to sawdust" when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in the SAR, the three sub-conditions below are met: a) column "Feedstock Type" contains the term "Processing residues" for the corresponding Feedstock Group or Feedstock Groups, and b) column "Origin" contains the term "Sawmill and wood industry residues" for the corresponding Feedstock Group or Feedstock Groups, and c) column "Physical Description" contains the term "Sawdust" for the corresponding Feedstock Group or Feedstock Groups. When all the biomass covered by the DBSD is categorized as "Flanders Restricted" with the claim "Flanders restricted biomass from processing residues restricted to sawdust" according to the above procedures, the sub-section "Flanders restricted biomass from processing residues restricted to sawdust" may be marked as "yes", otherwise it must be marked as "no" or "n/a" (not applicable).	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
7.6. Flanders restricted biomass from processing residues restricted to sawdust and shavings Biomass covered by the DBSD may be categorized as "Flanders restricted biomass from processing residues restricted to sawdust and shavings" when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in Table 2.1 of the SAR, the three sub-conditions below are met3 :	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>

<p>a) column “Feedstock Type” does contain the term “Processing residues” for the corresponding Feedstock Group or Feedstock Groups, and b) column “Origin” contains the term “Sawmill and wood industry residues” for the corresponding Feedstock Group or Feedstock Groups, and c) column “Physical Description” contains one of the terms “Sawdust” or “Shavings” for the corresponding Feedstock Group or Feedstock Groups.</p> <p>When all the biomass covered by the DBSD is categorized as “Flanders Restricted” with the claim “Flanders restricted biomass from processing residues restricted to sawdust and shavings” according to the above procedures, the sub-section “Flanders restricted biomass from processing residues restricted to sawdust and shavings” may be marked as “yes”, otherwise it must be marked as “no” or “n/a” (not applicable)</p> <p>3 Note that in the new SAR v2.1, the name of the column B will now be Origin instead of Feedstock Type while column C will now be Feedstock Type instead of Origin. Therefore the name of the column B and C is not referenced anymore in this document.</p>	
Findings if no:	
Data requirements	
The SBP audit report for Energy and GHG data (SAR)	
<p>8.1 BPs shall record data in an ‘SBP Audit Report (SAR) for Energy and Carbon data’ using the latest version of the SAR appropriate to the production process. (5E, 6.1.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
Findings if no:	
Reporting Period	
<p>8.2 The SAR Reporting Period shall meet the following criteria:</p> <ul style="list-style-type: none"> - the period should be 12 consecutive months; and - the start date shall not exceed 18 months before the audit onsite closing meeting date as indicated in the SAR. <p>(5E, 6.2.1)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input checked="" type="checkbox"/></p>
Findings if no:	
<p>8.3 The BP must inform its CB when a significant change in the operations occurs, resulting in a variation of electricity use or fossil fuel use greater than 25%. In that case, a new audit shall be required as soon as stable operations have been reached during three (3) consecutive months after the change has occurred.</p> <p>Examples may result from a change of production process, a plant refurbishment after an incident, a major change in feedstock used (e.g. use of logs instead of saw mill residues), change of fuel for drying (e.g. fossil fuel instead of biomass) etc.</p> <p>(5E, 6.2.2)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
Findings if no:	
<p>8.4 Where a Reporting Period other than 12 months is used the BP shall justify the Reporting Period used in the SAR.</p>	<p>Yes <input checked="" type="checkbox"/></p>

Examples of justifications include: a recent commissioning or a significant change as described in 6.2.2.	No <input type="checkbox"/>
For recently (re-)commissioned plants, engineering values may be used as verifiable evidence and then actual values should be evaluated after start-up when stable operations have been reached for at least three (3) consecutive months. (5b, 3.2.4)	N/A <input type="checkbox"/>
Findings if no:	
8.5 The SAR shall expire 15 months after the audit onsite closing meeting – as indicated in the SAR and shall not be provided to customers or End-users after the expiration date. The BP shall not supply biomass with SDIs from expired SARs. (5E, 6.2.4)	Yes <input checked="" type="checkbox"/>
	No <input type="checkbox"/>
	N/A <input type="checkbox"/>
Findings if no:	
8.6 If the total number of days that the data relates to is not exactly the same as the Reporting Period (e.g. because of meter readings, or inventory/invoicing periods) an adjustment to match the data to the Reporting Period shall be made (e.g. using a simple proportional relationship). Whatever method is used it shall be recorded in the SAR. (5E, 6.2.5)	Yes <input checked="" type="checkbox"/>
	No <input type="checkbox"/>
	N/A <input type="checkbox"/>
Findings if no:	
8.7 Any missing data and any estimates shall be explicitly reported in the SAR. (5E, 6.2.6)	Yes <input checked="" type="checkbox"/>
	No <input type="checkbox"/>
	N/A <input type="checkbox"/>
Findings if no:	
8.8 The Legal Owner shall record the most operationally specific and detailed data that is practically available. Variable data shall never be older than 18 months. The methodology used and the justification for the data selection shall be recorded in the SAR. All mass and energy flows must be evaluated for the complete Reporting Period. Any derogation must be justified and recorded in the SAR. (5E, 6.2.7)	Yes <input checked="" type="checkbox"/>
	No <input type="checkbox"/>
Findings: All relevant data is updated and recorded.	
8.9 The efforts for the evaluation of data should be proportionate to the relative magnitude of that specific data item to the energy and carbon balance. Where the BP and the CB consider that a data item is too difficult to record, given the relative significance of that specific data item to the energy and carbon balance, then the CB may submit a proposed solution to SBP. In this case, SBP shall review the proposed solution and communicate a determination to the CB. (5E, 6.2.8)	Yes <input checked="" type="checkbox"/>
	No <input type="checkbox"/>
	N/A <input type="checkbox"/>
Findings if no:	
Feedstock Definition	
8.1 Feedstock definitions, for grouping feedstock in Table 2.1 of the SBP Audit Report on Energy and Carbon Data (SAR):	Yes <input checked="" type="checkbox"/>

<p>Please refer to the definitions of final harvest, thinning, end of life trees, plantation and short rotation forestry in section 2.</p> <p>Hierarchy: in Production group, final harvest may include shares of thinning and end of life trees, while thinning may also include end of life trees. (5E, 6.3.1 – 6.3.3)</p>	<p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>Feedstock Groups</p>	
<p>9.1 All feedstock processed by the BP in the Reporting Period for making the biomass product shall be grouped. It should be grouped in a way that makes operational sense to the BP. In the case of multiple transport steps for a Feedstock Group record data by adding one line and merging other columns. (5E, 6.4.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>9.2 It is not required to include feedstock that is ONLY used as biomass fuel, but optionally this can be done if data are available and verifiable. (5E, 6.4.2)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings if no:</p>	
<p>9.3 For each Feedstock Group the following parameters are recorded:</p> <ul style="list-style-type: none"> a) ID b) Feedstock Type c) Origin d) Physical Description e) Country of harvest (new row for each country) f) Raw mass as received in metric tonnes g) Moisture as received (weighted average, single figure) h) Weighted average distance (km) , i) Maximum distance (km) j) Type of vehicle used k) Fuel or driving force used by the vehicle, l) Weighted average truckload, m) Any pre-processing (chipping, drying, none) <p>(5E, 6.4.3)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	

<p>9.4 Parameters B, C and D are defined according to 6.3. If some feedstock groups of different properties cannot be segregated, they can be recorded with some parameters E, F, G, H, I, J, K, L, M, N in common. This shall be justified in the SAR (5E, 6.4.4)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>9.5 For reporting mass F, the total mass of material processed during the Reporting Period for biomass production must be recorded including the share that is diverted as biomass fuel. If part (or optionally the totality) of the Feedstock Group is diverted as biomass fuel, then consider the total mass as received in F and add also a corresponding line in Table 3.5 of the SAR where the raw tonnage is reported for the share used as biomass fuel (see paragraph 6.9.5).. (5b, 5.1.3)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings if no:</p>	
<p>9.6 For each Feedstock Group, the maximal transport distance should not be over 150km from the weighted average. In case this cannot be fulfilled, then several Feedstock Groups need to be defined. Any exceptions should be justified in the SAR. (5E, 6.3.6)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no: The average distances for feedstock groups 1 and 2 differ by more than 150km because of the fact, that the main supplier has a distance of only 1km from the BP.</p>	
<p>9.7 Feedstock that is prepared or pre-processed on-site and feedstock that is not prepared or preprocessed onsite shall be in separate Feedstock Groups (5E, 6.4.7)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: Both Groups are separated.</p>	
<p>Feedstock Table</p>	
<p>10.1. Please refer to the definitions of final harvest, thinning, end of life trees, salvage trees, plantation and short rotation coppices in section 2. (5E, 6.4.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>10.2. Hierarchy: in Production group, final harvest may include shares of thinning and end of life trees, while thinning may also include end of life trees. (5E, 6.4.2)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>10.3. Feedstock definitions, for grouping feedstock in Table 2.1 of the SBP Audit Report on Energy and Carbon Data (SAR). Reference table in pag 19 of the ID5E (5E, 6.4.3)</p>	<p>Yes <input checked="" type="checkbox"/></p>

	No <input type="checkbox"/>
Findings if no:	
Requirements for energy use reporting	
11.1 The BP shall operate a management system including logbooks or electronic code/card systems to allocate the use of fossil fuel to processing or transport. (5E, 6.5.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
11.2 Allocation of fossil fuel for production should be based on appropriate metering. The fuel allocation system is especially important where the storage is not dedicated to biomass production and some vehicles or machinery unrelated to the biomass production may also use the fossil fuel from the same storage. In some cases, a practical alternative is to measure and record the specific (hourly) fossil fuel consumption of all the machinery/vehicles used, and the number of operating hours. Note: The BP is not responsible for maintaining such metering systems for third parties supplying feedstock. (5E, 6.5.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
10.3 The BP shall justify the data and methodology used for reporting energy and carbon data and this shall be recorded in the SAR and verified by the CB. (5E, 6.5.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
11.4 Processing like chipping or thermal treatment or phytosanitary treatment undertaken outside the forest before delivery to the BP site must be included in the SAR.. (5E, 6.5.4)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
Use of energy and chemicals in forests or plantations (optional)	
12.1 In the case that the BP opts to record data on upstream use of energy (including mobile chipping) and/or chemicals (fertilisers, pesticides etc.) for relevant feedstock groups as per 6.4 data and justification nshall be reported in Table 2.2. of the SAR. (5E, 6.6.1)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	

Total quantity of biomass production	
13.1 The BP shall record the total quantity of biomass leaving the processing plant during the Reporting period. (5E, 6.7.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
13.2 The quantity shall be evaluated by one or both of the following methods: <ul style="list-style-type: none"> • Monitoring by the BP at the plant gate (weighbridge) and/or at the end of the production chain. If the production amount is based on the quantity of biomass leaving the plant, any significant stock variation between the beginning and end of the production period shall be taken into account. The BP shall justify any changes in stock levels to the CB, and this shall be recorded in the SAR; or • Invoices to the End-users covering the sales during the period, if the accounting system guarantees that all invoices are taken into consideration. Sales figures and transport documents can be used for verification, and they shall be consistent with the production volume (including adjustments reflecting any stock variation). Note: It is recommended that both methods are used together. (5E, 6.7.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
Total annual amount of electricity used	
14.1 The BP shall record the electricity consumed during the Reporting Period, stated as kWh per tonne of biomass output. (5E, 6.8.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
14.2 The BP shall identify the origin of the electricity used. Power used in biomass production is calculated by the formula: $C = G + X + P - E - O$ (5E, 6.8.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
14.3 In all cases, the BP shall provide full information on power generation and use to the CB, and this shall be reported in the SAR. The metered values used for reporting shall cover not only the biomass production process but also non-biomass related process lines (for example, sawmill or other production facilities). (5E, 6.8.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: Power generation values have been shown to the auditor.	

<p>14.4 Where data is not available (such as during the commissioning of the plant), estimates from design values can be used. The BP shall justify the use of those design values to the CB, and this shall be recorded in the SAR. (5E, 6.8.4)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings:</p>	
<p>Moisture content and drying process <input type="checkbox"/> Check if section is not applicable.</p>	
<p>15.1 If feedstock is not dried, then the corresponding Table 3.5.1. of the SAR must be completed and justification must be recorded. (5E, 6.10.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>15.1 If feedstock is dried, then the following data shall be recorded in the corresponding Tables 3.5.2. of the SAR.</p> <p>Initial moisture of the feedstock, as received, and method for its evaluation:</p> <ul style="list-style-type: none"> - weighted average of moisture measurements performed on all Feedstock Groups; - typical value based on some measurements (frequency of measurements, supplier / process specifications); or - default value, e.g. for round wood. <p>Type of dryer:</p> <ul style="list-style-type: none"> - drum dryer; - belt dryer; or - other (specify). <p>Energy carrier:</p> <ul style="list-style-type: none"> - steam; - hot water; - hot air / flue gases; or - other (specify) <p>Heat consumption if a meter is installed</p> <p>Origin of the heat:</p> <ul style="list-style-type: none"> - burner; - conventional burner; or - CHP <p>(5E, 6.10.2)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>15.3 At least one of the following options shall be used for the drying process, where applicable:</p> <p>Option 1 – Specify energy use of dryer, when applicable.</p> <ul style="list-style-type: none"> - If a heat meter is installed, calculate how much heat energy from the boiler is provided to the dryer and provide details of the calculation; - Specify heat consumption in kWh per metric tonne dried feedstock and the corresponding period for this evaluation. <p>Option 2 – Specify input moisture content of feedstock.</p> <ul style="list-style-type: none"> - The preferred method in 6.9.2 is the weighted average moisture content based on moisture evaluation per shipment for all Feedstock Group. 	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

<p>- When measurement of moisture of incoming feedstock is not determined on receipt of feedstock, the moisture content shall be measured and recorded as soon as possible in the production process. For example, in the case of the receipt of logs, moisture should be measured after debarking and processing to chips.</p> <p>- In the absence of moisture monitoring as specified above, the methodology used and the values recorded shall be justified to the CB, and the justification shall be recorded in the SAR.</p> <p>(5E, 6.10.3)</p>	
Findings if no:	
<p>15.4 If a conventional boiler is used then the following data must be recorded in Table 3.5.3. and validated by the CB:</p> <ul style="list-style-type: none"> - Share of fossil fuel used; - Total heat output that is effectively recuperated and used in an application during reporting period; - Total heat output that is used in drying during reporting period; and - How has this data been calculated (e.g. metered data, theoretical calculation based on specific consumption of installed machinery). <p>(5E, 6.10.4)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
Findings if no:	
<p>15.5 If a CHP operated is used then input fossil and biomass fuels must be reported in section 3.3 and/or 3.4 and the following information recorded in Table 3.5.4, validated by the CB:</p> <ul style="list-style-type: none"> • Fuel use <ul style="list-style-type: none"> (1) Total fuel input quantity (unit= t, m3 or litre) (2) Weighted average lower heating value of total fuel input, as received (resp. unit= MJ/t, MJ/m3 or MJ/litre) (3) Total fuel input =(1) x (2)/3.6 in kWh. • Electricity use <ul style="list-style-type: none"> (4) net electricity used on site of BP for biomass production as copy/pasted from 3.2 under 'CHP plant' (5) net electricity used on site of BP but not for biomass production (6) other net electricity generated by CHP that is not used on site of BP and is not selfconsumption by CHP (7) Total net electricity from CHP = (4) +(5) +(6), excluding self-consumption by CHP, in kWh. • Heat use <ul style="list-style-type: none"> (8) Reference temperature of heat at the point of use (if measured), (9) net heat used on site of BP for biomass production in kWh, (10) net heat used on site of BP but not for biomass production in kWh, (11) other net heat used by any other party in kWh, (12) total net heat used from CHP = (9) +(10) +(11) in kWh. • Total net CHP yield =(7) +(12))/ (3) <p>(5E, 6.10.5)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
Findings if no:	
<p>Use of primary energy from fossil fuels or biomass</p> <p><input checked="" type="checkbox"/> Check if section is not applicable.</p>	

Findings if no:	
Energy use for transport	
17.1 For BPs, the SAR shall clearly identify the Static Data Identifiers (SDIs) in accordance with section 3.2 of this document. (6.11.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: All SDI are in accordance with the relevant document.	
17.2 When transport is by pipe or conveyor belt (continuous delivery) from a neighbouring location, the conveyed mass should be recorded based on either invoices or, preferably, in-line measurement devices. When BPs have a system for direct measurement of the feedstock with a batch metering system, the total recorded feedstock input for each Feedstock Group can be aggregated throughout the Reporting Period. The energy used to transfer secondary feedstock by a conveying system (such as a pipeline or conveyor belt) from a sawmill is considered to be part of normal sawmill operations and does not need to be recorded if the cost of the corresponding energy use is covered within the sawmill. (5E, 6.11.2)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
17.3 To determine the effective load in metric tonnes per vehicle: in the case of trucks, the weight should be measured by a weighbridge, or equivalent, and recorded in a control system. Note: For transport by truck, train or flatboat the most important parameters are the distance and the capacity of the vehicle. It is usually enough to make a good estimate of the transport energy, based on proposed references by JRC and BioGrace. There is the option to record fuel use for transport, but this is not mandatory. For (long distance) sea transport fuel usage data must be provided. (5E, 6.11.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The load of each vehicle is measured and recorded.	
17.4 The following data can be recorded only when actual and verifiable data is available: - Evidence that vehicles are not always returning empty, e.g. bill of lading. This information may be used to justify a back-haulage rate. Note: the JRC default value for backhaul for sea transport is 70%; - If transport fuels are blended with biofuels, the share of biofuel shall be reported. (5E, 6.11.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
17.5 Delivery records shall include, as a minimum, the supplier's name, type of material, date of delivery and weight or volume.	Yes <input checked="" type="checkbox"/>

(5E, 6.11.5)	No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: All sample delivery records contain the right informations.	

8 Appendix D: LIST OF REPORT EXHIBITS

Exhibit	Item
1	SBP procedure SBP VA 01 – origin control SBP VA 02 – physical separation SBP VA 03 – responsibilities SBP VA 04 – complaint procedure Trademarks procedure
2	SBR in doc format (English and local language)
3	Supplier list
4	Updated SAR

9 Appendix E: List of Interviewed People

Name	Position
<i>Philipp Hübler</i>	<i>Sales Manager and SBP responsible</i>
<i>Nico Westphal</i>	<i>Head of round wood purchasing</i>
<i>Simone Leonhardt</i>	<i>Raw material accounting</i>
<i>Stefan Baden</i>	<i>Scale House</i>
<i>Herr Jäger</i>	<i>Human resources</i>