



Preferred by Nature Evaluation of GazelEnergie Compliance with the SBP Framework: Public Summary Report

First Surveillance Audit

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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

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

1.1 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.

Scope	
1.0 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings: N/A, Gazele is a power plant producing electricity that does not dry the feedstock.	
Standard Requirement	Compliance
Determination of origin	
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: SBR has been completed but has only defined France as it's supply base.	
<p>See Major NC 01/24</p> <p>On December 12, 2024, Gazel provided an updated SBR which included Italy, Spain and Brazil as it's supply base.</p> <p>The root cause of this Non-Conformity was due to the lapse in time since last shipment of feedstock received since Gazel has not consumed and feedstock since January 2024.</p> <p>NC Closed</p>	

1.2 The BP shall record the place of harvesting of inputs classified as SBP-compliant Primary Feedstock. (6.1)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings: N/A. Gazele is classifying its primary feedstock inputs as SBP-controlled Primary Feedstock.	
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)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings: N/A. Gazele is not sourcing secondary feedstock.	
1.4 The BP shall ensure that the place of harvesting is within the defined SB. (6.3): Note: 'Place of harvesting' in the standard means the place of growth of the feedstock, i.e. the location of the tree stump	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: For primary feedstock sourced in France directly from the forest, Gazele has the documentation (trip tickets, invoices) confirming the place of harvesting. For primary feedstock from other countries, these come with an SBP claim and Gazele does request documentation on origin from its suppliers, as demonstrated during the audit.	
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)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: Gazele is keeping records related to feedstock sourcing at a minimum for 5 years.	
Supply Base Report (SBR)	
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 checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: SBR has been prepared and will be made available on SBP's website once approved by PbN.	
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 checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: Gazele completed its SBR using template for Version 1.6 published 24 May 2024	

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: Gazele plans on updating its SBR every year prior to the annual audit., as mentioned in the procedures.	
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 SBP is created in the SBP Portal and thus it is available for SBP	
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: Gazele completed a SBR on the SBP Audit Portal, although the company has not produced a SBE.	
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: Gazele completed the SBR on the SBP Audit Portal in English. Gazele will provide a French version upon request.	
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: SBR is created directly in SBP Portal.	
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 checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: Gazele completed its SBR using template for Version 1.6 published 24 May 2024. It does cover important features but has only defined France as it's supply base.	
See Major NC 01/24.	
On December 12, 2024, Gazel provided an updated SBR which included Italy, Spain and Brazil as it's supply base.	

<p>The root cause of this Non-Conformity was due to the lapse in time since last shipment of feedstock received since Gazel has not consumed and feedstock since January 2024.</p> <p>NC Closed</p>	
<p>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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: Gazele will update the SBR every year prior to the annual audit.</p>	
<p>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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: Gazele will update the SBR every year prior to the annual audit. Instructions in the procedures ensure conformance to this requirement.</p>	
<p>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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: SBR has been created directly in the SBP Portal</p>	
<p>2.12 Updates should be provided in the form of additional pages, either published separately or added to the original SBR. (2C, 5.4)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: Updates are provided using the SBR template in the portal</p>	
<p>Management system</p>	
<p>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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: During the SBP audit, Gazele presented their SBP management system, which includes documented procedures, designated responsibilities among the existing staff and staff training. The management system is integrated into existing PEFC COC system and management Manuals.</p> <p>See Exhibit 1.</p>	
<p>3.2 The BP management system shall be appropriate to the type, range and volume of work performed. (15.2)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Findings: The management system is appropriate to the scope of work performed. Procedures plan annual internal audits and staff training.	
3.3 The BP management system shall document all necessary procedures (15.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: All necessary procedures are documented. See Exhibit 1.	
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: Responsible persons are listed in the SBP Procedure, 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 the SBP Procedure (exhibit 1) and the responsible person is aware of the requirement.	
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 SBP responsible has the authority to make appropriate improvements to the management system.	
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: Interviewed personnel was somehow aware of the SBP procedures and systems. A training plan has been detailed in the procedures to ensure better understanding of the requirements.	
Defining Sub-scopes within a Supply Base Evaluation	
<input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Competence I 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)	
Supply Base Evaluation Interval	
<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)	
Credibility of the Supply Base Report	
12.1 The BPs shall implement measures to support the credibility of the SBR, appropriate to the context of the supply base, SBE and the BP. (19.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The BP completed the SBR with the latest version available. The SBR has been completed in English on the portal, and a French version is available upon request.	
12.2 The SBR shall be signed off by senior management in all cases. (19.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: SBR has been signed off by senior management, Gilles Martinez	
12.3 The following list suggests additional options to support a robust and credible SBR process. It is neither exhaustive nor normative: (19.3)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
<ul style="list-style-type: none"> • Prior to finalisation, draft results of the SBE should be peer reviewed by an independent and competent party • Prior to finalisation, draft results of the SBE should be made available for public consultation. 	
Findings: N/A. Gazele is not certified to Standard 1 for the SBE.	
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 BP is new to SBP and doesn't have a SBE in scope. The Procedures include steps to handle comments and complaints	
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: The Procedures included steps to handle comments and complaints and inform SBP within 30 days of the completion of the analysis of the complaint.	

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

2.1 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?	All certified feedstock supplies are verified for scope a validity of the supplier certificates online. Supplies with a SBP claim are verified also on DTS.	
	How and where is the certified material at the entrance to the organization evaluated and recorded?	SBP certified material arrives at the port of Toulon or Fos-sur-Mer. Gazele verifies whether actual volumes and quality of feedstock match the information provided in the B/L, DTS and invoices. The material is weighted at the exit of the port once being trucked to Gazele power plant.	
	How is the volume or weight measured on the input?	Please see the findings above.	
	Is there any double check of invoices for certified material – where/ by who is this done?	Yes. The “Responsible Back Office Énergie” checks invoices and staff of at the reception checks waybills and other relevant transport documents.	
	What is the procedure if certified material does not contain claim or code on the purchasing documents?	The BP will reach out to the supplier for clarifications. If the supplier does not submit a corrected transport and sales document, the certain batch or volumes will be declared as non-certified and deducted from the records.	
	Is the responsible person for receiving of material aware about their requirements?	Logs are received in the companies log yard, while chips are received in dedicated	

Receiving/ Storage		reception bays that can only accept material with the adequate documentation. The auditor interviewed the person in charge of the log yard and visited the log yard and reception bays, as well as visited the ports.
	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 located on conversion factor, number of shovels, weighted etc) 	N/A
	Does such database contain exact claim (E.g. can be recorded some percentage)?	The BP uses its digitally centralized tool Biomass Reporting Management Tool (BRMT) to keep track of its purchases, inventory, sales and related claims.
	What kind of claims are received?	SBP Compliant or SBP controlled material, and PEFC CS
	Is the origin of the material accepted as FSC CW or PEFC CS known? What is the evidence for primary and secondary feedstock?	The origin of the feedstocks from France accepted as PEFC controlled is known (trip tickets, invoices, agreements). Gazele receives feedstock from Italy, Spain and Brazil with a SBP Compliant or Controlled Claim. The country of origin is known and Gazele can request its suppliers to provide documentation on the origin of the material.

<p>System for Controlling FSC Claims</p>	<p>How is credit account 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>N/A, the BP has PEFC CoC certificate</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> <hr/> <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> <hr/> <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> <hr/> <p>Is the conversion factor realistic and in line with the production records?</p> <p>How often is the conversion factor updated?</p>	<p>N/A The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production.</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>	<p>N/A</p>

	<p>Do the documented procedures clearly describe the steps where the conversion is taking place?</p> <p>Are these producers covering all types of feedstock (different CF for roundwood and chips or shavings)</p>	N/A
Sales/ Shipping	In case percentage system is used are the sales of SBP-compliant material always equal to SBP 100%?	N/A The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production
	Is the SBP credit deducted also from FSC credit account in regard to avoid double accounting of credits?	N/A The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production
	Are the sales invoices and other documents recorded?	N/A The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production.
	Does the person responsible for sales understand the requirements on sales documents?	N/A The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production.
Volume Control	Is the mass balance (Annual volume reporting summary) taken from any kind of database? What is the process?	The BP uses its digitally centralized tool Biomass Reporting Management Tool (BRMT) to keep track of its purchases, inventory, sales and related claims.
	Is the volume tracking system fully automatized for generating reports?	Yes
	Are the inputs shared for different product groups	N/A The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production.

2.2 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. = 2

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

Incoming feedstock from Spain and Brazil with a SBP claim are received at the port of Toulon or Fos-sur-Mer, where it is stored and then trucked to the power plant.

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

Both ports were visited during the audit.

2.3 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: Gazel is certified against PEFC COC, BVFR-PEFC-COC-6371242, valid until 13/11/2027. https://pefc.org/find-certified/details?cbResetParam=1&CID=C-CH9133&LID=L-7XI7AZ&EID=E-18PK3Q	
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: All aspects of PEFC CoC system are implemented. During this audit, critical control points in PEFC CoC system were evaluated by auditor.	
Inputs	
For the BP: feedstock inputs	
2.1 Only the following feedstock inputs shall be considered to be SBP-compliant Feedstock (5.2.2) <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. 	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>

<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>Findings: N/A The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production. At a minimum the feedstock is controlled with the BP's PEFC DDS to be SBP-Controlled for eligibility to REDII Compliance. Otherwise the feedstock received can be PEFC Certified or SBP-Compliant or SBP-Controlled.</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 type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings: N/A The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production. At a minimum the feedstock is controlled with the BP's PEFC DDS to be SBP-Controlled for eligibility to REDII Compliance. Otherwise the feedstock received can be PEFC Certified or SBP-Compliant or SBP-Controlled.</p>	
<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> <ul style="list-style-type: none"> a) Invoice reference(s) or other transaction number b) A description of the physical properties of the feedstock, c) The volume of physical input d) The supplier e) Transaction date f) The certificate numbers of any certified suppliers 	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: Sample of incoming invoices were checked and it was revealed that all required details are included in the invoices. . The BP uses its digitally centralized tool Biomass Reporting Management Tool (BRMT) to keep track of its purchases, inventory, sales and related claims.</p>	

<p>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>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings: N/A. No such material received in the reporting period and none are foreseen.</p>	
<p>For legal owners downstream of the BP: Biomass inputs</p> <p><input checked="" type="checkbox"/> N/A for audits in BPs</p>	
<p>Chain of custody control system</p>	
<p>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>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: Gazelle use Mass Balance system to facilitate alignment with the REDII requirements for mass balance, with the only output being the electricity they produce.</p>	
<p>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)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings: N/A. All inputs are burned by the BP which is also an energy producer.</p>	
<p>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)</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 is considered as one site, therefore all calculations of inputs and outputs are related only to one site.</p>	

<p>Additional requirements – Outputs and claims</p>	
<p>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)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

<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 	N/A <input checked="" type="checkbox"/>
<p>Findings: N/A The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production. At a minimum the feedstock is controlled with the BP's PEFC DDS to be SBP-Controlled for eligibility to REDII Compliance. Otherwise the feedstock received can be PEFC Certified or SBP-Compliant or SBP-Controlled.</p>	
<p>4.2 A legal owner shall record the certificate numbers of the customer to which it supplies biomass. (5.4.2)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings: N/A. Gazele does not supply biomass.</p>	
<p>4.3 No SBP on-product claim shall be used. (5.5.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: N/A The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production. At a minimum the feedstock is controlled with the BP's PEFC DDS to be SBP-Controlled for eligibility to REDII Compliance. Otherwise the feedstock received can be PEFC Certified or SBP-Compliant or SBP-Controlled.</p>	
<p>4.4 There are two SBP claims: (5.5.2)</p> <ul style="list-style-type: none"> • 'SBP-compliant biomass'. • 'SBP-controlled biomass'. 	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: N/A The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production. At a minimum the feedstock is controlled with the BP's PEFC DDS to be SBP-Controlled for eligibility to REDII Compliance. Otherwise the feedstock received can be PEFC Certified or SBP-Compliant or SBP-Controlled.</p>	
<p>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)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings: N/A. Gazele does not sell biomass.</p>	

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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings: N/A. Gazele does not supply 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"/>
Findings: The BP is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production. At a minimum the feedstock is controlled with the BP's PEFC DDS to be SBP-Controlled for eligibility to REDII Compliance. Otherwise the feedstock received can be PEFC Certified or SBP-Compliant or SBP-Controlled.	
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 is not selling feedstock it purchases and not making any SBP claims. The feedstock purchased is used directly for burning for energy production. At a minimum the feedstock is controlled with the BP's PEFC DDS to be SBP-Controlled for eligibility to REDII Compliance. Otherwise the feedstock received can be PEFC Certified or SBP-Compliant or SBP-Controlled.	

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"/>
Findings: N/A. Gazele does not supply biomass.	
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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings: N/A. Gazele does not supply biomass.	

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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings: N/A. Gazele does not supply biomass.	
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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings: N/A. Gazele does not supply biomass.	
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"/>
Findings: This requirement is known to responsible staff. The latest version of SBP STD 5 and Instruction Document 5E accompanying this standard is used. This is the responsibility “responsable de l’approvisionnement biomasse” (Person in charge of the biomass supplies) to monitor any changes in SBP requirements and ensure that they are implemented.	
Business integrity, social, health and safety requirements in chain of custody	
<p>7.1 The legal owner shall implement the requirements of either: (6.3.1)</p> <p>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.</p> <p>PEFC 2002:2013 Section 9: Social, Health and Safety requirements in CoC,</p> <p>Or</p> <p>FSC-STD-40-004 V2-1 EN Section 1.6: Occupational Health and Safety</p>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings : There is H&S specialist and she is directly responsible for H&S. H&S instructions for staff are developed, and staff training is implemented. No violations of H&S requirements have been observed during site visit. Staff is provided with the relevant personal protective equipment.	
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 <input checked="" type="checkbox"/> No <input type="checkbox"/>

Findings: The organization has demonstrated measures to prevent corruption. The Organizations has documented measures in place which would cover anti-corruption measures.	
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 <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The BP is aware about relevant laws, no information from stakeholders was received which would indicate that the BP violates the laws, rules or regulations. The auditor interviewed local authorities with which the BP has engagements for local sourcing. The Organization has documented measures in place.	
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 <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The Procedures include steps to handle comments and complaints.	

2.4 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: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.	
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: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.	

<p>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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.</p>	
<p>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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.</p>	
<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. (4B, 1.6)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.</p>	
<p>9.6 Only the SBP logo artwork provided directly from the SBP secretariat shall be used. (4B, 1.7)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.</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: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.</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>

Findings: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.	
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)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.	
Applying SBP trademarks	
9.10 SBP trademarks may not be used on biomass products. (4B, 2.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.	
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 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)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.	
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: No use of SBP trademarks. Procedures document requirements for conformance to SBP requirements exist and the TMLA was signed on 27/06/2023.	
Formatting the SBP logo artwork	
<input checked="" type="checkbox"/> Check if section is not applicable.	

2.5 SBP Tertiary feedstock requirements (Instruction Note 4A)

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

Standard Requirement	
Suppliers: validation and monitoring	
<p>The BP shall conduct a verification process for its suppliers of post-consumer tertiary or reclaimed feedstock to determine whether this feedstock is eligible for entry into SBP product groups:</p>	
<p>10.1 For each supplier, the BP shall define the necessary evidence, actions and record keeping procedures to show that feedstock received complies with the SBP definitions of post-consumer reclaimed feedstock. These records shall specify: (4A, 1.1 a))</p> <ul style="list-style-type: none"> • Name and address of the supplier • Type of Supplier (e.g. purchaser/ collector from point of reclamation, trader) • Categories of reclaimed material supplied • Level of control required (e.g. visual inspection upon receipt, supplier audits). 	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: The BP has two different types of tertiary feedstock suppliers: class A suppliers (LWCASSD; feedstock made of chipped woody packaging) and class B suppliers (LRWCBT; feedstock of chipped packaging and banal industrial waste). At the time of the 2024 audit, Gazele was not sourcing any tertiary feedstock.</p>	
<p>10.2 The BP shall monitor the compliance of suppliers with SBP definitions and purchase specifications, and will have a contingency plan to cater for noncompliant material or documentation. For example, organizations might classify material as non-eligible input for SBP products, request correction of purchase documents, or invalidate suppliers, temporarily or permanently. (4A, 1.1 b))</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: This risk that tertiary feedstock is noncompliant is minimal. The BP audits its suppliers each year and has documented a contingency plan in its procedures.</p>	
Material inspection and classification upon receipt	
<p>10.3 Upon receipt, all reclaimed materials shall be subject to visual inspection and shall be classified into pre-consumer and/or post-consumer reclaimed material. (4A, 2.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Findings: All tertiary feedstock is post-consumer and comes from organizations specialized in recycling waste. Each delivery is made by truck and is checked in the deliveries bays through visual inspection with camera systems. Each delivery unloading is made with the BP's automatic system.	
10.4 For all reclaimed feedstock received, the legal owner shall retain documentary evidence that the feedstock comply with SBP definitions for pre-consumer and post-consumer feedstock. Different types of evidence shall be retained for inspection by the CB, including feedstock samples, pictures, quality analysis reports, invoices, delivery notes and/or shipping documents, depending on the feedstock concerned. (4A, 2.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The BP does internal audits of its suppliers each year. Each supplier provides certificates of the material it sells the BP. The BP does multiple analysis of the material to ensure it meets its specifications.	
10.5 In cases where adequate evidence for the classification of reclaimed feedstock as pre-consumer and/or post-consumer feedstock is not available at the point of receipt, the BP shall include the supplier in the supplier audit as described in section 3 (below). (4A, 2.3)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings:	
10.6 In cases where feedstock received does not comply with purchase specifications and/or the quantities stated on the invoices are incorrect, the legal owner shall take immediate corrective actions, as required in Clause 1.2 b (above). These actions shall be recorded and communicated to the CB during the annual audit. (4A, 2.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: This risk that tertiary feedstock is noncompliant is minimal. The BP audits its suppliers each year and has documented a contingency plan.	
10.7 In cases where the feedstock received is composed of mixed pre-consumer and postconsumer reclaimed feedstock, the organization shall either: (4A, 2.5)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
<ul style="list-style-type: none"> • Classify the full amount of feedstock as pre-consumer reclaimed, OR • Analyze and confirm the quantities of pre-consumer and post-consumer materials in the mix, as received. In this case, the supplier will: • Declare in writing the quantities of pre-consumer and post-consumer reclaimed feedstock in each feedstock mix received, AND • Be included in the "Supplier Verification Programme". 	
Findings:	
Supplier Verification Programme for post-consumer tertiary feedstock	
<input type="checkbox"/> Check if section is not applicable.	

<p>10.8 The organisation shall perform annual or more frequent on-site verifications of the suppliers as part of the Supplier Verification Programme (including overseas suppliers) based on a justified sampling approach. (4A, 3.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: The BP only receives post-consumer tertiary feedstock from France. However, the BP does annual internal audits of its tertiary feedstock suppliers.</p>	
<p>10.9 Traders or sales offices that do not take physical possession of reclaimed materials, and will not alter, store or re-package the reclaimed materials may be verified remotely through desk audits. (4A, 3.2)</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>10.10 In cases where the supplier selected for sampling sells reclaimed materials that were previously collected, classified and traded by other companies or sites, the complete supply chain of these materials shall be audited back to the point where the classification as pre-consumer and/or post-consumer can be demonstrated through objective evidence. (4A, 3.4)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: Gazele will only receive post-consumer tertiary feedstock from France, and will conduct annual internal audits of its tertiary feedstock suppliers. At the time of the audit, Gazele was not purchasing tertiary feedstock.</p>	
<p>10.11 For all feedstock supplied to it by the supplier under audit, the organization shall evaluate and verify documents and other evidence regarding the quantity, quality and compliance with FSC definitions of pre-consumer and post-consumer feedstock, including: (4A, 3.5)</p> <p>a) Supplier's instructions or procedures put in place to control and classify thereclaimed materials</p> <p>b) When applicable, training or instructions provided to the supplier's personnel in relation to classification and control of reclaimed materials</p> <p>c) Registers that establish the origin of the materials (e.g. photographs, addresses of demolished buildings, invoices).</p> <p>Note: A declaration from the supplier, even if part of the contractual agreement, is not considered sufficient proof of origin and material category. However, it can be used as additional evidence to demonstrate compliance of the material with SBP definitions.</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>

Findings: Gazele will only receive post-consumer tertiary feedstock from France, and will conduct annual internal audits of its tertiary feedstock suppliers. At the time of the audit, Gazele was not purchasing tertiary feedstock.	
10.12 The BP shall document the supplier audits, including a record of the audit date, the audit findings, the names and qualifications of the auditors and examples of any evidence concerning classification of feedstock. (4A, 3.7)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: Gazele will only receive post-consumer tertiary feedstock from France, and will conduct annual internal audits of its tertiary feedstock suppliers. At the time of the audit, Gazele was not purchasing tertiary feedstock.	

2.6 Reclaimed Supplier Auditing

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

Comments: At the time of the audit, Gazele was not purchasing tertiary feedstock.

3 Appendix C: STANDARD checklist (Standard #5: Collection of Data for Energy and Carbon Balance Calculations) (ID 5E v 1.5)

3.1 Evaluation of DTS

	Checked during the audit?	Not applicable
Transactions recorded in the DTS: purchased amounts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
NCs or findings if applicable: The BP is not yet certified and has not activated the DTS at the time of the audit. The BP will only make purchases in the DTS, not sales.		
Transactions recorded in the DTS: sold amounts	<input type="checkbox"/>	<input checked="" type="checkbox"/>
NCs or findings if applicable: The BP is not yet certified and has not activated the DTS at the time of the audit. The BP will only make purchases in the DTS, not sales.		
Production Batches correctly recorded SBP-XX-YY-ZZ-AA	<input type="checkbox"/>	<input checked="" type="checkbox"/>
NCs or findings if applicable: The BP is not yet certified and has not activated the DTS at the time of the audit. The BP will only make purchases in the DTS, not sales.		
DBSD - Mass Balance Systems applicable	<input type="checkbox"/>	<input checked="" type="checkbox"/>
NCs 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"/>
NCs 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"/>
NCs 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 type="checkbox"/>	<input checked="" type="checkbox"/>

Claims are consistent with the “feedstock type”, “origin” and “physical description” included in the SAR document	<input type="checkbox"/>	<input checked="" type="checkbox"/>
NCs or findings if applicable:		

3.2 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"/>
NCs or findings if applicable:	
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: The BP has implemented a Management System in its procedures to ensure that data recorded are compliant with the requirements specified in Instruction Document 5E.	
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 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. 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>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>2.2 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 type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" 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 type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" 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 type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" 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.</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>

(5E, 3.2.6)	
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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" 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 type="checkbox"/>

	No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
Production Batch requirements	
4.1 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
4.2 Each Production Batch shall be allocated a unique Production Batch ID (5E, 4.1.6)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
4.3. 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
4.4 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
4.5 A single DTS Transaction may include more than one Transaction Batch, including batches from more than one BP. (5E, 4.1.5)	Yes <input type="checkbox"/>

	No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
4.6. 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
4.7. 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
Data requirements	
The SBP audit report for Energy and GHG data (SAR)	
7.1 BPs shall record data in an ' <i>SBP Audit Report (SAR) for Energy and Carbon data</i> ' using the latest version of the SAR appropriate to the production process. (5E, 6.1.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
Reporting Period	
7.2 The SAR Reporting Period shall meet the following criteria: - 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. (5E, 6.2.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings if no:	
7.3 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. 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. (5E, 6.2.2)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
7.4 Where a Reporting Period other than 12 months is used the BP shall justify the Reporting Period used in the SAR.	Yes <input type="checkbox"/>

<p>Examples of justifications include: a recent commissioning or a significant change as described in 6.2.2.</p> <p>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)</p>	<p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings if no:</p>	
<p>7.5 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)</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>7.6 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)</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>7.7 Any missing data and any estimates shall be explicitly reported in the SAR. (5E, 6.2.6)</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:</p>	
<p>7.8 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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: Data is within the 18 months and was complete for the reporting period, 01/07/2023-30/06/2024</p>	
<p>7.9 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)</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>	

Feedstock Definition	
<p>8.1 Feedstock definitions, for grouping feedstock in Table 2.1 of the SBP Audit Report on Energy and Carbon Data (SAR):</p> <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>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
Findings if no:	
Feedstock groups	
<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>
Findings if no:	
<p>10.2 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 checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
Findings if no:	
<p>10.3 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>
Findings if no:	

<p>10.4 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>11.3 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>10.4 For each Feedstock Group the ratio between weighted maximal and weighted average transport distances should not be over 1.5 for 90% of the feedstock in that group. In case this cannot be fulfilled, then several Feedstock Groups need to be defined. Any exceptions should be recorded in the SAR. (5b, 5.1.4)</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>10.5 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:</p>	
<p>Principles for energy use reporting</p>	
<p>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)</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>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.</p> <p>Note: The BP is not responsible for maintaining such metering systems for third parties supplying</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

feedstock. (5E, 6.5.2)	
Findings if no:	
11.3 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 6.6.1: <ul style="list-style-type: none"> • Data shall be reported in Table 2.2 of the SAR. • Data shall be reported in MJ of biodiesel and kg of chemicals used per metric tonne (t) of wood product harvested during the rotation period or per metric tonne of wood as received. • Data based on statistics for the relevant region of production can be reported. • Data based on field trial records of specific energy use for in-forest chipping can be reported. • The methodology and justification shall be recorded in the SAR. (Note: End-users may consider the default values provided by the JRC or BioGrace II, examples below.) • Default values set by JRC specifically for eucalyptus plantations.. (5E, 6.6.2) 	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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
13.3 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 	Yes <input type="checkbox"/> No <input type="checkbox"/>

<ul style="list-style-type: none"> 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). <p>Note: It is recommended that both methods are used together.</p> <p>(5E, 6.7.2)</p>	N/A <input checked="" 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 type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings:	
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)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings:	
Use of primary energy for drying when applicable <input checked="" type="checkbox"/> Check if section is not applicable.	
15.1 If feedstock is not dried, then the corresponding Table 3.3.a of the SAR must be completed and justification must be recorded. (5E, 6.9.1)	Yes <input type="checkbox"/>

	No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
14.2 If feedstock is dried, then the following data shall be recorded in the corresponding Tables 3.3.b of the SAR. Initial moisture of the feedstock, as received, and method for its evaluation: - 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. Type of dryer: - drum dryer; - belt dryer; or - other (specify). Energy carrier: - steam; - hot water; - hot air / flue gases; or - other (specify) Heat consumption if a meter is installed Origin of the heat: - burner; - conventional burner; or - CHP (5E, 6.9.2)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" 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 meter(s) 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) (5b, 5.5.3)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
14.4 At least one of the following options shall be used for the drying process, where applicable: Option 1 – Specify energy use of dryer, when applicable. - 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. Option 2 – Specify input moisture content of feedstock. - The preferred method in 6.9.2 is the weighted average moisture content based on moisture evaluation per shipment for all Feedstock Group.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>

<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, 6.9.3)</p>	
Findings if no:	
<p>14.5 If a conventional boiler is used then the following data must be recorded in Table 3.3.c 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, 6.9.4)</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>14.6 If a CHP is used then the following information must be recorded in Table 3.3.d and validated by the CB:</p> <ul style="list-style-type: none"> - Share of fossil fuel used; - CHP efficiency (net conversion efficiency of the input fuels into): <ul style="list-style-type: none"> 1) Heat; 2) Heat that is effectively recuperated and used in the plant; and 3) Net electricity) / primary energy input; - Temperature of the energy carrier at the point of use; - Total heat output from CHP that is effectively recuperated and used in an application during reporting period; - Total heat output from CHP that is used in drying; - Total electricity output of CHP; - Total electricity from CHP exported from site (e.g. to local network); and - How has this data been calculated (e.g. metered data, theoretical calculation based on specific consumption of installed machinery). <p>(5E, 6.9.5)</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>14.7 Different types of fuels may be used for drying.</p> <p>Either fossil fuels, such as:</p> <ul style="list-style-type: none"> - natural gas; - industrial gas; - diesel oil; - propane; or - waste heat fossil boiler. <p>Or biomass fuels, such as:</p> <ul style="list-style-type: none"> - wood pellets – imported or diverted from the biomass product - wood residues – imported or diverted from feedstock groups; - bark – diverted from debarked round wood in feedstock groups, or imported; 	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>

<ul style="list-style-type: none"> - other biomass residues; or - other (specify). <p>For every type of fuel used, specify fuel consumption in MJ / metric tonne and in one of these units:</p> <ul style="list-style-type: none"> - litres / metric tonne biomass; - kg / metric tonne biomass; or - Nm³ / metric tonne biomass. <p>(5E, 6.9.6)</p>	
Findings if no:	
<p>14.8 If the feedstock is submitted to a thermal process other than drying (such as torrefaction or pyrolysis), the process shall be described in the SAR, as well as its energy use using the model of the drying process, as described in 6.9.2. (5E, 6.9.7)</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>14.9 Natural gas consumption can be reported in terms of energy or in terms of volume when specifying the heating value per unit volume, either in LHV or in UHV. This energy content is stated in terms of:</p> <ul style="list-style-type: none"> - Lower Heating Value (LHV) / Net Calorific Value (NCV); or - High Heating Value⁵ (HHV) / Gross Calorific Value (GCV). <p>The data recorded should permit the calculation of the MJ of natural gas used per tonne of biomass produced for the Reporting Period. (5E, 6.9.8)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
Findings if no:	
Energy use for transport	
<p>15. 1 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, 6.10.2)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
Findings: The BP has conveyor belt transporting chipped feedstock from its logyard to the energy production plant.	
<p>15.2 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.</p>	<p>Yes <input type="checkbox"/></p>

<p>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.</p> <p>(5E, 6.10.3)</p>	<p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings:</p>	
<p>15.3 The following data can be recorded only when actual and verifiable data is available:</p> <ul style="list-style-type: none"> - 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. <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>
<p>Findings if no:</p>	
<p>16.7 Delivery records shall include, as a minimum, the supplier's name, type of material, date of delivery and weight or volume.</p> <p>(5E, 6.10.5)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings:</p>	

4 Appendix D: STANDARD CHECKLIST (Standard #6: Energy and carbon Balance Calculation)

4.1 Standard Checklist

The following section summarizes the Organization's compliance with SBP Energy and Carbon Balance Calculation requirements as per Standard #6: Energy and Carbon Balance Calculation (Version 1.0). Reference to the relevant part of the standard is given in the end of each standard indicator in parenthesis.

Standard Requirement	Conformance
General principles	
1.1 All calculations shall be supported by appropriate evidence which shall be available for verification by Certification Bodies. (5.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<p>Findings: Gazele is an End User and a BP. The scope of operations includes purchasing primary feedstock as REDII certified (received with claim from the supplier) or included in their BP certificate scope. At the moment of the assessment, no biomass from external supplier was received with REDII compliant claim.</p> <p>Within the BPs activities the organization collects data as required by the Standard 5 and ID5E. Within the scope of the End User the organization applies distances and type of feedstock to determine GHG emission savings as per REDII.</p>	
Quality management system	
Responsibilities	
2.1 The organisation shall appoint a management representative that has overall responsibility and authority for the organisation's conformity with all applicable certification requirements. (6.1.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The management system is in place. Please see detailed findings in STD2 checklist, 3.1, 3.4.	
2.2 The organisation shall define the personnel responsible for each procedure, together with the qualifications and/or training measures required for implementation of said procedure. (6.1.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Findings: The management system is in place. Please see detailed findings in STD2 checklist, 3.1, 3.4.	
Documented procedures	
2.3 The organisation shall implement and maintain documented procedures and work instructions covering all applicable certification requirements according to the scope of the certificate and adequate to the organisation's scale and complexity. (6.2.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The BP provided a set of documented procedures covering applicable certification requirements. Please see Exhibit 1.	
2.4 The last approval date and version number of the documented procedures shall be specified. (6.2.2).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The BP provided a set of documented procedures covering applicable certification requirements. Please see Exhibit 1.	
Training	
2.5 The organisation shall train its staff to ensure that all applicable certification requirements and the measures defined in the documented procedures are correctly implemented. (6.3.1)	Yes <input checked="" type="checkbox"/> No <input checked="" type="checkbox"/>
Findings: As of the assessment date the only responsible for GHG calculation is Gilles Martinez.	
2.6 All relevant staff shall demonstrate awareness of the organisation's procedures and competence in implementing the organisation's chain of custody management system. (6.3.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: During interviews the responsible person showed good awareness of applicable requirements.	
Record keeping	
2.7 The organisation shall maintain complete and up-to-date records covering all applicable requirements of this standard (6.4.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: Requested documents was available during the assessment.	
2.8 Retention time for all records shall be at least five (5) years. (6.4.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The requirement is included in the documented procedures. Please see Exhibit 1.	

Complaints	
<p>2.9 The organisation shall define the controls and related responsibilities and authorities for receiving, handling, and recording complaints relating to conformity with certification requirements, including the following minimum requirements:</p> <ul style="list-style-type: none"> a) Acknowledge receipt of complaints; b) Provide initial response to the complainant, including an outline of the proposed course of action to follow up on the complaint, within two (2) weeks of receiving a complaint; c) Investigate the complaint and specify its proposed actions in response to the complaint within two (2) months of receiving the complaint; d) Take appropriate actions with respect to complaints and any deficiencies found in products that affect conformity with the requirements for certification; e) Notify the complainant when the complaint is considered to be closed. <p>NOTE: A complaint may be considered closed when the organisation has gathered and verified all necessary information, investigated the allegations, taken a decision on the complaint, and responded to the complainant.</p> <p>(6.5.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: The BP has implemented PEFC requirements regarding complaints. This procedure is applicable to SBP since the PEFC and SBP scope are overlapping. Please see Exhibit 1.</p>	

4.2 Methodology for the calculation and certification of the GHG emission savings for REDII (SBP Instruction Document 6D)

The following section summarizes the Organization's compliance with Methodology for the calculation and certification of the GHG emission savings for REDII requirements as per SBP Instruction Document 6D (Version 1.0). Reference to the relevant part of the standard is given in the end of each ID indicator in parenthesis.

4.2.1 General requirements

Standard Requirement	Conformance
Verification of the calculation	
<p>1.1 Certificate Holders certified against this document shall provide the certification body with all relevant information on the calculation of the GHG emissions prior to the annual audit.</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>

<p>The Certificate Holder shall document and submit to the certification body for verification all data measured and recorded that are relevant for the calculation of the actual values.</p> <p>GHG emission data shall include accurate data on all relevant elements of the emission calculation as collected within the SAR report during the reporting period (usually 12 consecutive months) as prescribed by the Standard 5 of SBP.</p> <p>(6D, 3)</p>	<p>N/A <input type="checkbox"/></p>
<p>Findings: All the data and approaches were presented by the BP during the assessment. Primary data to be used is information about the feedstock which is then summarised in the SAR. Subsequently the data is used to determine the option for the GHG criterion for biomass fuels. Please see additionally the findings below.</p>	
<p>General requirements</p>	
<p>2.1 Options for the REDII GHG requirements</p> <p>Supply chain operators shall use one of the following options for the greenhouse gas criterion for biomass fuels:</p> <ul style="list-style-type: none"> a. Use of a default value for greenhouse gas emission saving if the production pathway is laid down in Part A of Annex VI of REDII. Default values can only be applied if the el value for those biomass fuels calculated in accordance with point 7 of Part B of Annex VI of REDII is equal or less than zero; b. Use of actual greenhouse gas values to calculate total greenhouse gas savings according to the REDII methodology and specified in Part B of Annex VI of REDII for biomass fuels. The methodology for measured values is documented in the SAR report of Standard 5 of SBP that is passed from the Biomass Producer to the End-user, while the Certificate Holder must document data sources for non-measured values for the verification by the certification body for the sake of Standard 6; c. Use of a value calculated as the sum of the formulas referred to in point 1 of Part B of Annex VI of REDII, where disaggregated default values in Part C of Annex VI of REDII may be used for some factors, and actual values, calculated in accordance with the methodology laid down in Part B of Annex VI, are used for all other factors. <p>(6D, 4.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: The BP opts to use default values for GHG emission savings. Considering the feedstock used by the BP, el equals to zero.</p>	
<p>2.2 Transfer of GHG data through the supply chain</p> <p>Each consignment transacted shall contain information on GHG emissions, including accurate data on all relevant elements of the emission calculation formula.</p> <p>In case actual values are not used, information on the amount of GHG emissions shall not be transmitted through the chain of custody before the last processing step. If at any point of the chain of custody emissions have occurred and are not recorded, so that the calculation of an actual value is no longer feasible for operators downstream in the chain of custody, this must be clearly indicated.</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>

Averaging of GHG data

Where a combined consignment is supplied to a client, averaging GHG data is not allowed. The original GHG value of each component of the consignment can be allocated to a similar amount of outgoing material. Alternatively, a group consignment can use the worst GHG performance.

Each separate GHG value must be reported on the documents going to the client (buyer) or the highest (worst) GHG value can be used for the entire consignment. Other sustainability data such as country of origin and feedstock type can be grouped if identical.

Reporting GHG emissions

GHG emissions shall be reported using appropriate units.

These are:

1. g CO₂eq/dry-ton for raw materials and intermediary products
2. g CO₂eq/MJ of final energy commodity (electricity or heat) for electricity and heating produced from biomass products

When default values are used, information on GHG emissions should only be reported for final fuels and can be reported as an aggregate. If relevant, both, the process technology and the raw material used need to be specified.

In the context of biomass fuels (wood pellets), when using default values from Annex VI it is important to choose one of 3 cases:

- Case 1 refers to processes in which a natural gas boiler is used to provide the process heat to the pellet mill. Electricity for the pellet mill is supplied from the grid;
- Case 2a refers to processes in which a woodchips boiler, fed with pre-dried chips, is used to provide process heat. Electricity for the pellet mill is supplied from the grid;
- Case 3a refers to processes in which a CHP, fed with pre-dried woodchips, is used to provide electricity and heat to the pellet mill.

(6D, 4.2)

Findings: The BP does not transfer GHG data.

4.2.2 GHG calculation methodology

Not applicable if option (a) “default values” is used but in fact, no GHG data have to be reported as per REDII requirements because the plant was operational before 2021.

5 Appendix E: LIST OF REPORT EXHIBITS

Exhibit	Item
01	Procedures
02	Suppliers
03	Internal Audit
04	Mass Balance
05	Sub-contractor agreement
06	TLMA
07	Mass balance publically available

6 Appendix F: List of Interviewed People

Name	Position
Gilles Martinez	Responsable de l'approvisionnement biomasse
Thibault Tellier	Chargé de projets approvisionnement biomasse
Nadia Hammami	Responsable logistique
Audrey Bergamini	Assistant Manager – Port of Toulon
Frederik Ibba	Chief Foreman – Port of Fos-sur-Mer
Jean-Luc Merle	Entrepreneur forestier