



Preferred by Nature Evaluation of Granulco Inc. Compliance with the SBP Framework: Public Summary Report

Main (Initial) 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*

Document history

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1 Overview

CB Name and contact:	NEPCon OÜ, Filosoofi 31, 50108 Tartu, Estonia
Primary contact for SBP:	Ondrej Tarabus otarabus@preferredbynature.org, +34 605 638 383
Current report completion date:	26/May/2022
Report authors:	Anna Luz
Name of the Company:	Granulco Inc.
Company contact for SBP:	François Poulin
Certified Supply Base:	Quebec
SBP Certificate Code:	SBP-08-72
Date of certificate issue:	26/May/2022
Date of certificate expiry:	25/May/2027

This report relates to the Main (Initial) Audit

2 Non-conformities and Comments

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

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

NC number <i>Enter number</i>	NC Grading: Observation
Standard & Requirement:	<i>SBP STANDARD #2: 15.1 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</i>
Description of Non-conformance and Related Evidence:	
During the internal audit, the organization raised non-conformities. Two non-conformities were still open at the time of the external audit, however corrective actions were in process. The Organization must ensure that these non-conformities are corrected within the required time frame.	
Timeline for Conformance:	Other
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	<i>Choose status.</i>

NC number <i>Enter number</i>	NC Grading: Observation
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Standard & Requirement:	<i>SBP STANDARD #2: 15.3 The BP management system shall document all necessary procedures.</i>
Description of Non-conformance and Related Evidence:	
The internal audit procedure for internal audits indicates that internal non-conformities will be closed before the external audit. In reality, the Organization does not necessarily close non-conformities before the external audit. The procedure for closing internal nonconformities does not reflect the current process.	
Timeline for Conformance:	Other
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	<i>Choose status.</i>

3 Decision certification

Based on the auditor's recommendation and the Certification Body's quality review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Ondrej Tarabus
Date of decision:	26/May/2022
Other comments:	N/A

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

4.1 Standard Checklist

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

Standard Requirement	Compliance
Determination of origin	
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 checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The Organization will only source FSC, PEFC or SFI certified equipment. See EXH 4, Supply Base Report. The suppliers are all certified in Chain of Traceability. Since this was an evaluation audit, no supplier documents carried a statement. Therepresentative of the organizationhas started the process so that the arrivals are delivered with the allegations.	
1.1. The BP shall define the Supply Base (SB) for all feedstock received which is used in the production of SBP-compliant biomass. The SB is the area encompassing all places where pre-consumer feedstock was harvested from (i.e. the location of the tree stump). In recognition of the fact that the location of feedstock extraction may change from year to year, the SB should cover prospective future harvesting areas. (5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The organization defines their supply territory as Quebec, North Shore region and Saguenay. The Organization sources residuals from suppliers with FSC, PEFC or SFI certification. See EXH 4, Supply Base Report. Since this was an evaluation audit, no supplier documents made an allegation. Representatives of the organization have begun the process so that arrivals are delivered with theallegations.	
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: The Organization does not source directly from the forest.	
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 checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The organization maintains a supplier register (EXH 1), has obtained supplier declarations (EXH 11), and has provided a map of the FAUs from which they source (EXH 12). This information was provided to the auditor prior to the audit.	
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: The organization maintains a supplier register (EXH 12), has obtained supplier declarations (EXH 11), and has provided a map of the FAUs from which they source. The UAFs are in the supply territory presented in the "Supply Base Report", i.e. the Côte-Nord and Saguenay regions of Quebec (see EXH 11, UAF maps)."	
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: The organization maintains a supplier register (EXH 1), has obtained supplier declarations (EXH 11), and has provided a map of the FAUs from which they source (EXH 11). Representatives confirmed by interview that this information is maintained for all suppliers for a period of at least 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: The Organization prepared a Supply Base Report with the help of an external consultant (EXH 4). This document is available on the SBP portal.	
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: The Organization provided the "SBR" to the auditor prior to the audit. This document has been prepared with the template available on the SBP website. See EXH 4 Supply Base Report.	
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: This audit is the evaluation audit for the Organization so no revision has yet taken place. The organization has established a procedure for this review (EXH 1, Procedures, section 1.2). In addition, the persons in charge have demonstrated a good knowledge of this requirement through an interview.	
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 Organization provided the "SBR" to the auditor prior to the audit via the SBP portal. This document has been prepared with the template available on the SBP website. See EXH 4 Supply Base Report.	
2.5 The Biomass Producer (BP) shall prepare a Supply Base Report which is publically 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: The Organization has prepared a "Supply Base Report" which will be available on their website once their certificate is issued. This was confirmed by interview. The organization does not have a "Supply Base Evaluation" in the scope of the certificate, since all inputs are certified. See EXH 1, Procedures, section 1.2; EXH 4 Supply Base Report.	
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 : The Organization has prepared a Supply Base Report in English, which is one of Canada's official languages. See EXH 4, Supply Base Report.	
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: This is an evaluation study. The organization has procedures that address this requirement (EXH 1, Procedures, section 1.2) and this was confirmed by interview with Isabelle Courcy and Nicolas Blanchette (external consultant).	
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: The Organization provided the "SBR" to the auditor prior to the audit. This document has been prepared with the template available on the SBP website. See EXH 4 Supply Base Report.	
2.9 The SBR shall be formally updated every year. Each annual update shall provide actual values for the previous 12 months and forecast values for the following 12 months. (2C, 5.1)	Yes <input checked="" type="checkbox"/>

	No <input type="checkbox"/>
Findings: This is an evaluation audit. The Organization has prepared a "Supply Base Report" which contains the information for the period from January 1, 2021 to December 31, 2021. This update will be done by Mrs. Isabelle Courcy.	
2.10 Updates shall include, as a minimum, a description of any significant changes in the Supply Base, and where appropriate mitigation measures or risk ratings. (2C, 5.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The Organization has prepared a Supply Base Report. Since this is an evaluation audit, no changes have yet taken place.	
2.11 The BP shall provide SBP with an update of the SBR no later than ninety (90) days after the last field day of each surveillance evaluation. (2C, 5.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: This is an evaluation audit. The Organization has prepared a "Supply Base Report" that will be provided to SBP within the required deadlines, as confirmed by the documented procedures as well as by interview with Isabelle Courcy and Nicolas Blanchette (external consultant).	
2.12 Updates should be provided in the form of additional pages, either published separately or added to the original SBR. (2C, 5.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The Organization has prepared a Supply Base Report. Since this is an evaluation audit, no changes have yet taken place. However, this requirement was well understood by those responsible.	
Management system	
3.1 The BP shall implement a management and monitoring system to maintain compliance with the requirements of this and all other relevant SBP Standards, together with a process of review and feedback into planning (15.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The organization has established a management system to ensure compliance with applicable standards. Procedures, training records, internal audit records were provided to the auditor. An internal audit schedule and management review were discussed during the audit. See OBS 01/22	
3.2 The BP management system shall be appropriate to the type, range and volume of work performed. (15.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The established management system is adequate according to the type, type, and volume of products manufactured by the Organization.	
3.3 The BP management system shall document all necessary procedures (15.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Findings: The organization has established comprehensive procedures. See EXH 1, Procedures. The procedures were developed by the the organization’s team with the assistance of their external consultant. See OBS 02/22.	
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: The organization has identified the person responsible for each procedure and step of the management system. See EXH 1, Procedures. Introduction – List of responsible personnel. During the audit, everyone involved in the certification demonstrated knowledge of their role.	
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 organisation maintains documents for at least 5 years (see EXH 1, Procedures, section 1.2) All requested documents have been provided to the auditor.	
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 Organization establishes a system for internal audits and management review that complies with this requirement. The timing of these audits was discussed with the staff involved in the audit. See EXH 1, Procedures, section 1.5.	
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: To date, no changes have taken place, since this is an evaluation audit. However, this requirement was well known by those responsible. In addition, training records were provided to the auditor (see EXH 5)	
Defining Sub-scopes within a Supply Base Evaluation <input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Competence to undertake Supply Base Evaluations <input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Rating of risk <input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Stakeholder consultation <input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Requirements for Supplier Verification Programmes	

<input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
Mitigation measures	
<input checked="" type="checkbox"/> Check if section not applicable (SBE not required)	
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 organization has used reliable and well-known sources of information (e.g. government and industry organization), in order to support the creditability of their SBR. See EXH 4, SBR. The SBR was developed with the help of an external consultant who works in this field.	
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: The "Supply Base Report" prepared by the Organization was approved by the General Manager of the plant, Mr. François Poulin, on February 21, 2022. See EXH 4, Supply Base report.	
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 checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input 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: The SBR was not peer reviewed as SBE is not part of the certificate scope but it was developed by external consultant with experience in SBP within the region.	
Comments or complaints	
13.1 The BP shall ensure that all comments or complaints regarding any aspect of the SBR, SBE and SBP certification are documented and promptly investigated, with remedial action being taken where appropriate. (20.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: This is an evaluation audit. No complaints or comments were received. The Organization has established a procedure to respond to the complaint (EXH 1, section 1.6), carry out an analysis and implement	

actions, if necessary. The persons responsible have demonstrated a good knowledge of this procedure and the requirement.	
13.2 The BP will inform SBP of any substantiated complaints within 30 days of the completion of the BP's analysis of the complaint. (20.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: This is an evaluation audit. No complaints or comments were received. The Organization has established a procedure to respond to the complaint (EXH 1, section 1.6), carry out an analysis and implement actions, if necessary. The persons responsible have demonstrated a good knowledge of this procedure and the requirement.	

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

5.1 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?	The Organization verifies the validity of a certificate using the PEFC, FSC and SFI databases. The person in charge of the system, is responsible for this verification.	
	How and where is the certified material at the entrance to the organization evaluated and recorded?	The organization receives the material by truck and pneumatic tubes. Only authorized trucks can return to the scales. Suppliers provide a credit transfer slip (weekly or monthly) which is verified by the credit table and billing.	
	How is the volume or weight measured on the input?	<p>The organization receives the equipment by truck and pneumatic tubes. Only authorized trucks can return to the scales. The inputs delivered by a truck are measured at the scale at the entrance and exit in order to know the quantity of by-products delivered in tons.</p> <p>For inputs arriving by pneumatic tube, the Organization takes the quantity of finished products manufactured, and calculates the step back with the conversion factor to know the total quantity of inputs required. The quantities delivered by truck are subcontracted in order to arrive at the tonnage received by pneumatic tube.</p>	
	Is there any double check of invoices for certified material – where/ by who is this done?	During internal audits, the Organization will audit a sample of supplier documents. No second audit has taken place to date, since this is an assessment audit.	

Receiving/ Storage	What is the procedure if certified material does not contain claim or code on the purchasing documents?	<p>Only trucks with a supply agreement (which specifies the claim of the material purchased) can be included.</p> <p>In the case it is not possible to confirm the claim of the material, the organization will isolate the material until the moment when the information is available.</p>
	Is the responsible person for receiving material aware about their requirements?	During the audit, the personnel involved in the collection of equipment demonstrated a good knowledge of the reception procedures.
	<p>In case the feedstock is delivered from sawmill or similar production located in the proximity of the BP</p> <ul style="list-style-type: none"> - Is there sales document from the supplier with certified claim on it? - How was defined the volume of material delivered (calculated by supplier cated on conversion factor, number of shavels, weighted etc) 	<p>The Organisaition receives daily or monthly schedules from their suppliers, confirming the credits transferred. The inputs delivered by a truck are measured at the scale at the entrance and exit in order to know the quantity of by-products delivered in tons.</p> <p>For inputs arriving by pneumatic tube, the Organization takes the quantity of finished products manufactured, and calculates the step back with the conversion factor to know the total quantity of inputs required. The quantities delivered by truck are subcontracted in order to arrive at the tonnage received by pneumatic tube.</p>
	Does such database contain exact claim (E.g. can be recorded some percentage)?	The Organisaition receives daily or monthly schedules from their suppliers, confirming the credits transferred. Declarations always present the amount of credits or the percentage of certification.
	What kind of claims are received?	The Organization expects to receive "x% PEFC certified", "FSC Crédit Mixte" and "SFI X% Certified Forest Content".
	Is the origin of the material accepted as FSC CW or PEFC CS known? What is the evidence for primary and secondary feedstock?	The organization has sufficient information on the origin of the material. The Organization has provided vendor declarations that include a list of FAUs from which the equipment originates. In addition, the Organization requests proof of origin (e.g. AT slip) from its suppliers for a sample of arrivals. Finally, the majority of inputs are received from the Affiliated Company Boisaco, so the organization knows the exact

		origins and has access to all transport slips for these inputs.
System for Controlling FSC Claims	<p>How credit account is updated?</p> <p>Is the 12 month (or 24 months in case of FSC) requirement in case of credit system applied?</p> <p>How partial claim is managed by the responsible person?</p> <p>Is the production completely cleaned out before starting the certified production in case of transfer system?</p> <p>Describe the transfer system in detail.</p>	<p>The credit table and billing will be responsible for maintaining the credit table (additions and debits). She demonstrated a good understanding of the procedures for managing the credit table, including how to add credits when a percentage claim is provided by the supplier. The table of credits is set up in order to expire the credits in 24 months.</p>
Conversion factors	<p>What is the value of the conversion factor?</p> <p>Provide details how the conversion factor was calculated? Including methodology, variables and claim period.</p>	<p>A conversion factor of 1,045 is applied to the inputs. The factor of</p> <p>The organization conducts moisture tests to determine the humidity of inputs. On the basis of this information, the Organization calculated it in tonnes of hydropower received. This quantity is entered in the credit table.</p> <p>Once the pellets are made, they have an average humidity of 4.5%. The organization hired an external firm that carries out an analysis of their granules (humidity, quality, density, etc.) and provides the report to the auditor.</p>
	<p>Which are the steps where the conversion of material is taking place?</p> <p>(e.g. debarking, drying outside, drying in the production, manipulation, transport, sorting, scrap – production waste, rejection of material etc.)</p>	<p>The Organization receives by-products. The processing steps include drying and manufacturing of the pellets. Conversion takes place mainly during drying.</p>
	<p>What are the input material types and is the conversion factor calculated for each input type</p>	<p>The Organization receives by-products. The processing steps include drying and manufacturing the pellets. Conversion takes</p>

	<p>or is there one conversion factor used for different inputs?</p>	<p>place mainly during drying. The conversion factor is determined according to the humidity of the raw material. The Organization receives two main types of raw material, with two different levels of humidity.</p>
	<p>Is the conversion factor realistic and in line with the production records?</p> <p>How often is the conversion factor updated?</p>	<p>The Organization presented the auditor with production records as well as tests from an external laboratory. These records have demonstrated that the factor presented is reasonable. The conversion factor will be updated over the next year, as the Organization plans to make changes to the equipment and process.</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>The organization uses a credit system.</p>
	<p>Does the documented procedures clearly describe the steps where the conversion is taking place?</p> <p>Are these procedures covering all types of feedstock (different CF for roundwood and chips or shavings)</p>	<p>The Organization has documented in this procedure the different stages of production where conversion takes place. The Organization receives only by-products as inputs, but notes a different conversion factor depending on the humidity on arrival.</p>
Sales/ Shipping	<p>In case percentage system is used are the sales of SBP-compliant material always equal to SBP 100%?</p>	<p>The organization uses a credit system.</p>
	<p>Is the SBP credit deducted also from FSC credit account in regards to avoid double accounting of credits?</p>	<p>The organization demonstrated how the PEFC and SBP credit tables are integrated to prevent credits from being "double counted".</p>
	<p>Are the sales invoices and other documents recorded? What are the claims used in the sales invoices and how do they correspond with SBP claim?</p>	<p>To date, the Organization has not yet made sales. However, during the audit the responsibilities assumed that the claim "SBP-compliant biomass" will be used. The amount of credits deducted will correspond to the quantity on the sales documents.</p>
	<p>Does the person responsible for sales understand the requirements on sales documents?</p>	<p>In an interview, the billing manager demonstrated a good understanding of sales requirements.</p>

Volume Control	Is the mass balance (Annual volume reporting summary) taken from any kind of database? What is the process?	The Organization knows the amount of input received by truck using the FELIX system used on the scale. For inputs arriving by pneumatic tube, the Organization takes the quantity of finished products manufactured, and calculates the step back with the conversion factor to know the total quantity of inputs required. The quantities delivered by truck are subcontracted in order to arrive at the tonnage received by pneumatic tube.
	Is the volume tracking system fully automatized for generating reports?	The system described above is not completely automatic, however the figures used to perform the mass balance calculations are recorded by the system automatically.
	Are the inputs shared for different product groups	The Organization manufactures a single produit.

5.2 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. = 0

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

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

5.3 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: This is an assessment. At the time the certificate is issued, the Organization will hold a PEFC Chain of Custody Certificate.	
2.1 The legal owner shall implement all aspects of the SBP approved CoC system requirements for the SBP feedstock or biomass. Where there is a conflict between the requirements in the SBP-approved CoC system requirements and those specified in the SBP standards, the SBP standards shall have precedence. (5.1.2) <i>Note: SBP feedstock or biomass will not necessarily enter into the scope of the SBP Approved CoC system certification, but the SBP Approved CoC system CoC processes and requirements shall extend to the SBP feedstock or biomass.</i>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The Organization has implemented all the elements of a PEFC Chain of Custody certification. Currently, there is no conflict between the SBP standard and the PEFC standard.	
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. 	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

<ul style="list-style-type: none"> ▪ Feedstock sourced from within the BP's defined Supply Base and for which a valid Supply Base Evaluation has determined that all the indicators in the SBP Feedstock Compliant Standard are low risk. • Feedstock sourced within the scope of the BP's own SBP-approved Chain of Custody (CoC) System certification, for example, non-certified reclaimed feedstock sourced in compliance with FSC-STD-40-007: FSC Standard for Sourcing Reclaimed Material for Use in FSC. <p><i>Note: Feedstock received in compliance with SFI Fiber Sourcing requirements is not considered to meet SBP-certified feedstock or Controlled Feedstock requirements.</i></p> <p><i>Note: Section 2.7 below specifies requirements relating to partial claims.</i></p> <p>Post-consumer tertiary feedstock sourced following the requirements of Instruction Note 4A, SBP tertiary feedstock requirements.</p>	
<p>Findings: The Organization relies only on PEFC, FSC and SFI certified material. The auditor checked the material management systems, the credit table. At the time of the audit no certified purchases had yet been made, so a sample of purchase documents was not possible. However, the Organization presented to the auditor the correspondence with the suppliers which confirms the availability of credits for the sale. See EXH 4 Supply Base Report; EXH 10, Credit Table</p>	
<p>2.2 Only the following feedstock inputs shall be considered to be Controlled Feedstock. (5.2.3)</p> <ul style="list-style-type: none"> • Feedstock received with an SBP-Controlled Feedstock System Claim • Feedstock sourced within the scope of the BP's own SBP-Controlled Feedstock System certification, for example, non-certified feedstock sourced in compliance with the FSC Standard for Company Evaluation of FSC Controlled Wood, FSC-STD-40-005. 	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: The Organization relies only on PEFC, FSC and SFI certified material. The auditor checked the material management systems, the credit table. At the time of the audit no certified purchases had yet been made, so a sample of procurement documents was not possible. However, the Organization presented to the auditor the correspondence with suppliers that confirms the availability of credits for the sale. See EXH 4 Supply Base Report; EXH 10, Credit Table</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> <p>a) Invoice reference(s) or other transaction number</p> <p>(b) A description of the physical properties of the feedstock,</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

<p>(c) The volume of physical input</p> <p>d) The beggar</p> <p>e) Transaction date</p> <p>f) The certificate numbers of any certified suppliers</p>	
<p>Findings: The Organization relies only on PEFC, FSC and SFI certified material.. The auditor checked the materiel management systems, the credit table. At the time of the audit no certified purchases had yet been made, so a sample of procurement documents was not possible. However, the Organization presented to the auditor the correspondence with suppliers that confirms the availability of credits for the sale. See EXH 4 Supply Base Report; EXH 10, Credit Table</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 checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: The Organization relies only on PEFC, FSC and SFI certified material. The auditor checked the materiel management systems, the credit table. The partical claims would be recalculated and the system is set for this option. The credit table manager demonstrated a good understanding of this requirement and also demonstrated how the credit table works in relation to this requirement. At the time of the audit no certified purchases had yet been made, so a sample of procurement documents was not possible. However, the Organization presented to the auditor the correspondence with suppliers that confirms the availability of credits for the sale. See EXH 4 Supply Base Report; EXH 10, Credit Table</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: The organization has adopted the credit system to control the certified volumes. At the time of the audit, no sale or purchase of certified material yet taken place. The credit table managers demonstrated a good knowledge of the applicable standards and explained how the credit table works.</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 checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

Findings: The Organization has established procedures (EXH 1, Procedures, Section 9) to complete this step once a sale is made. Those responsible have demonstrated a good understanding of this requirement.	
3.3 All calculations, including data of inputs and outputs, must be site specific and shall not be combined between different sites. A 'site' is defined as 'one geographical location with precise boundaries within which products can be mixed'. A site is not a collection of facilities that are located in different geographical locations, even if that is in the same region. A site can include multiple silos or tanks in the same physical location. (5.3.3)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings: The Organization has only one site within the scope of the certificate. There is, however,	

Additional requirements – Outputs and claims

4.1 Biomass supplied with an SBP claim shall, in addition to meeting the requirements specified in the SBP-approved CoC system being implemented, be supplied with the following information: (5.4.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<ul style="list-style-type: none"> • The name and address of the buyer; • The date on which the invoice was issued; • A description of the product – this must correspond to the description of the product given in the input and output records • The quantity of the products sold with specific batch data 	
Findings: The organization has not yet made sales of SBP material. The Organization was aware of these requirements and the billing officers found that these elements will be presented on the sales documents. See EXH 1, Procedures, section 6.	
4.2 A legal owner shall record the certificate numbers of the customer to which it supplies biomass. (5.4.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The Organization has established procedures addressing this requirement. Currently, the organization does not yet know who will be their customers.	
4.3 No SBP on-product claim shall be used. (5.5.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The Organization will only sell SBP granules in bulk for the overseas market. No trademarks on products will be used. See EXH 1 Procedures, section 8.	
4.4 There are two SBP claims: (5.5.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
<ul style="list-style-type: none"> • 'SBP-compliant biomass'. 	

<ul style="list-style-type: none"> 'SBP-controlled biomass'. 	
<p>Findings: The Organization has demonstrated a goodknowledge of the possible claims for SBP and the requirements related to the use of each claim. At the time of the audit no sales have yet been made since it was an evaluation audit. The certificate officials found that they mainly plan to make "SBP-compliant biomass" sales. See EXH 1 Procedures, section 6.</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 checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: The Organization has demonstrated a goodknowledge of the possible allegations for SBP andof this requirement. At the time of the audit no sales have yet been made since it was an evaluation audit. See EXH 1 Procedures, section 6.</p>	
<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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: The Organization has demonstrated a goodknowledge of the possible claims for SBP and the requirements related to the use of each claim. At the time of the audit no sales have yet been made since it was an evaluation audit. The certificate officials found that they mainly plan to make "SBP-compliant biomass" sales. See EXH 1 Procedures, section 6.</p>	
<p>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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings: The Organization has demonstrated a goodknowledge of the possible claims for SBP and the requirements related to the use of each claim. At the time of the audit no sales have yet been made since it was an evaluation audit. The certificate officials found that they mainly plan to make "SBP-compliant biomass" sales. See EXH 1 Procedures, section 6.</p>	
<p>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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: The Organization has a bagged product line that is made with hardwood inputs. These inputs are segregated from other inputs, as they are not covered by the Supply Base Report. See EXH 1, Procedures, section 4. The auditor observed the different piles of by-products during the site visit.</p>	

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 checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The Organization only sells granules with the mention "SBP compliant". No mixing with other granules takes place. The auditor observed that the on-site silo contains only eligible pellets. The organization aims to sell the pellets at the time of delivery to the port. See EXH 1, Procedures, section 4.	
5.2 SBP certificate holders exporting SBP-certified biomass to countries under the scope of the EUTR shall exercise due diligence to ensure that these feedstock do not contain illegally harvested timber. (6.1.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The Organization aims to export its products to Europe and has established a due diligence system. As part of this system, a check of the suppliers, supply areas, risk assessment and mitigation (if necessary). See EXH 1, Procedures section 3.	
5.3 SBP certificate holders shall support their customers in applying their due diligence systems, as required in the EUTR. (6.1.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The Organization aims to export its products to Europe and has established a due diligence system. This information will be shared with clients as required. See EXH 1, Procedures section 3.	
5.4 SBP certificate holders shall comply with all trade and customs requirements including payment of any fees and duties. (6.1.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings: The Organization aims to export its products to Europe. No sales have been made to date. The organization and those responsible have demonstrated a good understanding of this requirement. See EXH 1, Procedures, section 7.	
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: The organisation has demonstrated a good understanding of this requirement. They comply with the most recent version of Standard 5. See EXH 1, Procedure, section 9.	

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>Gold</p> <p>FSC-STD-40-004 V2-1 EN Section 1.6: Occupational Health and Safety</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
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Findings: The Organization follows CNESST standards and requires these workers to wear protective equipment, including boots, hats, protective glasses, corcs and bibs. This equipment is provided by the Organization. This was confirmed by interview with the Head of Occupational Health and Safety, and also by observation during the site visit.

<p>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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
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Findings: The organization ensures compliance with all applicable standards, regulations and laws in Canada and Quebec. The auditor did not observe the evidence on the contrary. See EXH 1, Procedures section 7.

<p>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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
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Findings: The organization ensures compliance with all applicable standards, regulations and laws in Canada and Quebec. The auditor did not observe the evidence on the contrary. See EXH 1, Procedures section 7.

Complaints

<p>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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
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Findings: The organization has established a complaint and comment procedure. This procedure is presented in the "Supply Base Evaluation" and was known by those responsible for the certificate. See EXH 1, Procedures and EXH 4, Supply Base Evaluation.

5.4 SBP Trademark use (Instruction Note 4B)

Standard Requirement	
9.1 In order to use the SBP trademarks, the organization shall have signed the SBP trademark license agreement. (4B, 1.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The organization has signed a trademark use agreement. This document is available on the SBP portal.	
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: The organization has not used SBP trademarks to date, as this is an evaluation audit. However, during the audit, those responsible for certification demonstrated a good knowledge of the requirements related to the use of logos. Also, documented procedures have been established (see EXH 1, Procedures, Section 8).	
9.3 The SBP trademarks shall not be used in a way that implies that SBP endorses, participates in or is responsible for activities performed by the company, outside the scope of certification. (4B, 1.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The organization has not used SBP trademarks to date, as this is an evaluation audit. However, during the audit, those responsible for certification demonstrated a good knowledge of the requirements related to the use of logos. Also, documented procedures have been established (see EXH 1, Procedures, Section 8).	
9.4 The use of SBP trademarks shall not imply that SBP is responsible for the production of any products, documents or promotional materials (4B, 1.5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The organization has not used SBP trademarks to date, as this is an evaluation audit. However, during the audit, those responsible for certification demonstrated a good knowledge of the requirements related to the use of logos. Also, documented procedures have been established (see EXH 1, Procedures, Section 8).	

<p>9.5 Products which are promoted as SBP-certified shall be included in the organization's certified product group schedule and shall meet the eligibility requirements for SBP claims as stipulated by the respective SBP standards.</p> <p>(4B, 1.6)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: The organization has not used SBP trademarks to date, as this is an evaluation audit. However, during the audit, those responsible for certification demonstrated a good knowledge of the requirements related to the use of logos. Also, documented procedures have been established (see EXH 1, Procedures, Section 8).</p>	
<p>9.6 Only the SBP logo artwork provided directly from the SBP secretariat shall be used.</p> <p>(4B, 1.7)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings: The organization has not used SBP trademarks to date, as this is an evaluation audit. However, during the audit, those responsible for certification demonstrated a good knowledge of the requirements related to the use of logos. Also, documented procedures have been established (see EXH 1, Procedures, Section 8).</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: The organization has not used SBP trademarks to date, as this is an evaluation audit. However, during the audit, those responsible for certification demonstrated a good knowledge of the requirements related to the use of logos. Also, documented procedures have been established (see EXH 1, Procedures, Section 8).</p>	
<ul style="list-style-type: none"> Claims regarding qualities outside the control of SBP (such as other environmental attributes of the product) shall be clearly separated from text about SBP. (4B, 1.9) 	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: The organization has not used SBP trademarks to date, as this is an evaluation audit. However, during the audit, those responsible for certification demonstrated a good knowledge of the requirements related to the use of logos. Also, documented procedures have been established (see EXH 1, Procedures, Section 8).</p>	
<p>9.9 The name "Sustainable Biomass Program" shall not be replaced with a translation. A translation of the name can be included in brackets but it should not replace the words "Sustainable Biomass Partnership". (4B, 1.10)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>

<p>Findings: The organization has not used SBP trademarks to date, as this is an evaluation audit. However, during the audit, those responsible for certification demonstrated a good knowledge of the requirements related to the use of logos. Also, documented procedures have been established (see EXH 1, Procedures, Section 8).</p>	
<p>Applying SBP trademarks</p>	
<p>9.10 SBP trademarks may not be used on biomass products. (4B, 2.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: The organization has not used SBP trademarks to date, as this is an evaluation audit. However, during the audit, those responsible for certification demonstrated a good knowledge of the requirements related to the use of logos. Also, documented procedures have been established (see EXH 1, Procedures, Section 8).</p>	
<p>9.11 The claims 'SBP-compliant biomass' and 'SBP-controlled biomass' may be used on documents related to biomass such as sales documentation, invoices and delivery 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)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: The organization has not used SBP trademarks to date, as this is an evaluation audit. However, during the audit, those responsible for certification demonstrated a good knowledge of the requirements related to the use of logos. Also, documented procedures have been established (see EXH 1, Procedures, Section 8).</p>	
<p>9.12 SBP trademarks may be used off product, including on stationery, promotional materials, business cards and brochures. (4B, 2.3)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
<p>Findings: The organization has not used SBP trademarks to date, as this is an evaluation audit. However, during the audit, those responsible for certification demonstrated a good knowledge of the requirements related to the use of logos. Also, documented procedures have been established (see EXH 1, Procedures, Section 8).</p>	
<p>Formatting the SBP logo artwork</p> <p><input checked="" type="checkbox"/> Check if section is not applicable.</p>	

5.5 SBP Tertiary feedstock requirements (Instruction Note 4A)

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

5.6 Reclaimed Supplier Auditing

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

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

6.1 Evaluation of SDR

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

6.2 Standard Checklist

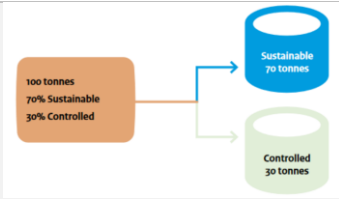
The following section summarizes the Organization's compliance with SBP Chain of Custody requirements as per Standard #5: Collection of Data for Energy and Carbon Balance Calculations (Version 1.0) more specifically to Instruction Document 5E: Collection and Communication of Energy and Carbon data . Reference to the relevant part of the standard is given in the end of each standard indicator in parenthesis.

Standard Requirement	Conformance
1. Principles	
1.1 Each Legal Owner shall record data as specified in this Instruction Document 5E (5E, 3.1.2).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings if no:	
1.2 Records shall be kept for a period of at least five (5) years. (5th, 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). (5th, 3.1.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The Organization has provided the information contained in Instruction Document 5E. See EXH 9, SAR.	
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. (5TH 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. (5th, 3.1.6).	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings if no:	
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.. (5th, 3.1.7)	Yes <input checked="" type="checkbox"/>

	No <input type="checkbox"/>
Findings if no:	
<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 processing site, with or without phytosanitary treatment (see definition in section 2); or 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>(5th, 3.1.8)</p>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
<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). (5TH 3.1.9)</p> <p>Examples of when this will be required include: • a change of legal ownership occurs outside the scope of a BP's Scope End-point; • a different sea port is used than specified in the SDI; • a different route or mode of transport to the sea port is used than specified in the SDI; and/or • the SDI end point is an inland terminal.</p>	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
<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. (5TH 3.1.10)</p>	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
Static Data Identifiers (SDIs)	
<p>2.1. The BP shall determine the Scope End-points for biomass supplied with an SBP Claim. A Scope Endpoint occurs after production where biomass is transferred outside the scope of the BP's certificate to another Legal Owner.</p>	Yes <input checked="" type="checkbox"/>

<p>An example is a port where the transfer of ownership takes place for delivery to an End-user or Trader. There can be more than one Scope End-point for a single biomass production facility. (5TH, 3.2.1)</p>	<p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>2.2 A BP shall determine a Scope End-point in each SAR representing the end of the production process, prior to the transport of biomass. (5th, 3.2.2)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>2.3 Each Scope End-point shall be allocated a Static Data Identifier (SDI), whose purpose is to permit the reported energy and carbon data to be associated with the correct part of the supply chain (Scope End-point) within the current Reporting Period. (5th, 3.2.3)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>2.4 Where energy and carbon data vary for a single Scope End-point (for example, because road is used as an alternative to rail for moving biomass to a single port) then two or more SDIs shall be allocated for that Scope End-point to capture the correct energy and carbon data for the biomass. (5th, 3.2.4)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input 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. (5th, 3.2.5)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>2.6 Static Data Identifiers shall be in the form: SBP-XX-YY-ZZ where: o SBP-XX-YY is the BP certificate number issued by the CB o XX is a 2-digit number allocated to the CB by SBP o YY is a 2-digit number allocated to the Certificate Holder by the CB o ZZ is a unique 2-digit integer unique to the Reporting Period and the Scope End-point for biomass as determined by the BP Note: The BP may add additional '0' (zero) values in front of the 'XX', 'YY' and 'ZZ' values where this facilitates integration with existing data systems. Note: The BP may use three digits once ZZ = 99 has been reached, i.e. 'ZZZ' = 100. A preceding '0' may be used such that ZZ = 23 = 023. (5th, 3.2.6)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>

Findings if no:	
2.7 ZZ and ZZZ are sequential integers that increase by 1 (one) for sequential Reporting Periods and shall be allocated in ascending linear numerical order. (5th, 3.2. 7)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
Claims and physical biomass	
3.1 A Transaction Claim must remain consistent with the physical biomass to which it relates. If the biomass is destroyed or is sold to a customer who is not an SBP Certificate Holder, the claim shall be marked as such in the DTS. A Transaction Claim may only be 'detached' from the physical biomass to which it relates when the biomass is consumed by an End-user. (5TH, 3.3.1.)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
3.2 The characteristics of biomass shall be able to be traced back to the characteristics and quantities of incoming feedstock, taking into account the applicable conversion factors. (5th, 3.3.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
3.3 Feedstock shall retain its original characteristics as processed and characteristics shall not be transferred between transaction batches. . (5th, 3.3.3.) Example: If SDE+ Compliant Category 1 feedstock is received with an FSC 100% claim And SDE+ Compliant Category 5 feedstock is received with no claim Then biomass may not be sold with an SDE+ Compliant Category 5 FSC claim recorded in the DBSD	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
3.4 Where feedstock is received with a partial claim (e.g. FSC 70%) then this may be re-allocated as 30% of the tonnage as controlled feedstock and 70% of the feedstock with a 100% claim. See diagram below. (5TH, 3.3.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>



Findings if no:

Production Batch requirements

4.1. A Production Batch is a unit of production with identical energy and carbon data (5E 4.1.1) and Production Batches are defined by the BP (5E, 4.1.2)

Yes

No

N/A

Findings if no:

4.2 Once allocated, the Energy, GHG and Static Biomass Profiling data , and Dynamic Batch Sustainability Data of a Production Batch shall not be changed (5E, 4.1. 3)

Yes

No

N/A

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

Findings if no:

4.3 Each Production Batch shall be allocated a unique Production Batch ID (5E, 4.1.6)

Yes

No

N/A

Findings if no:

4.4. The Production Batch ID shall be in the form:

SBP-XX-YY-ZZ-AA

Yes

No

Where:

N/A

SBP-XX-YY-ZZ is the Static Data Identifier

AA is the Dynamic Batch Sustainability Data Identifier

(5th, 4.1.7)

Findings if no:

4.5 A Transaction Batch may be split and supplied in more than one DTS Transaction by the BP and by subsequent Legal Owners of the Production Batch. (5th, 4.1.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
4.6 A single DTS Transaction may include more than one Transaction Batch, including batches from more than one BP. (5th, 4.1.5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
4.7 BPs approved to communicate DBSD shall use AA "99" if including DBSD. Note: The BP may add additional '0' (zero) values in front of the 'AA' values where this facilitates integration with existing data systems. (5th, 4.1.8)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
4.8. For stationary BPs (e.g. Pellet Mills) at least one SDI shall be defined for the end of the BP's factory gate. Note: This requirement does not apply in the case of a mobile chipper.. (5th, 4.1.9)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
Transactions Claims	
Transaction Claim requirements	
5.1 Transactions shall be recorded in the SDR (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)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>

(i) DBSD (if applicable) j) Transaction documents (if applicable) (5E, 5.1.4)	
Findings if no:	
5.3 A SBP Transaction Claim is only valid if it is shared and accepted in the DTS. (5th, 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. (5th, 5.1.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
Dynamic Batch Sustainability Data (DBSD)	
6.1 Additional requirements apply to those SBP Certificate Holders wishing to supply certain markets, e.g. the Netherlands or Flanders. These additional requirements include transferring additional data about characteristics of the feedstock through the DTS by using DBSD. In order to be able to use the additional functionality of transferring DBSD through the DTS, the Biomass Producer's SBP certificate scope shall include communication of Dynamic Batch Sustainability Data (DBSD). DBSD 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. (5th, 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 section according to the same Mass Balance rules. (5th, 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. (5th, 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.. (5th, 5.2.5)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
Use of claims within the DTS for NL SDE+	
7.1. NL Biomass Categories SDE+ SDE+ defines the following Biomass Categories: References: • 'Conformiteitsbeoordeling vaste biomassa voor energietoepassingen' (in Dutch). • 'Sustainability criteria for solid biomass for energy applications' https://english.rvo.nl/sites/default/files/2018/02/Guidance-Chain-of-Custody-EN.pdf Category 1: Woody biomass from large Forest Management Units (FMUs ≥ 500ha). Branches, tops, trees and primary felling residues sourced directly from forests of 500ha or larger. Unused wood that has the same composition as wood growing in the forest and that has not been mixed with or contaminated by foreign materials or substances, is included. Category 2: Woody biomass from small Forest Management Units (FMUs < 500ha). Branches, tops, trees and primary felling residues sourced directly from forests of less than 500ha. Unused wood that has the same composition as wood growing in the forest and that has not been mixed with or contaminated by foreign materials or substances, is included. Category 3: Residues from nature and landscape management. Biomass residues (branches, tops, trees) produced in the course of managing urban and rural green spaces and nature areas, other than forests designated for the preservation, restoration or enhancement of specific natural, recreational or aesthetic functions. These also include biomass residues produced during routine maintenance of public green spaces and parks. Category 4: Agricultural residues. Residues obtained directly from agricultural business. Short rotation crops are excluded, with the exception of the residues thereof. Category 5: Biogenic residues and waste flows. Waste flows and residues from the agro-food and timber industry (secondary residual flows) and tertiary residual flows such as post-consumer wood waste. Feedstock Categories. In the SBP system, feedstock with attributes that allow it to be processed into biomass meeting one of the defined Biomass Categories may be referred to as a corresponding Feedstock Category, for example biogenic residues and waste feedstock may be referred to as Feedstock Category 5. The biomass made from this feedstock is referred to as Biomass Category 5. Note: Where the size (5E, 5.4.1)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
7.2. NL Biomass Categories SDE+ Currently, the following options can be used in the DTS for 'NL SDE+ status' as SBP has been approved by RVO for these categories: - NL SDE+ Compliant - NL SDE+ Controlled -	Yes <input type="checkbox"/>

None Notes: - RVO maintains the current requirements for compliance with regulatory requirements. - DBSD cannot be taken as guaranteed compliance with Dutch regulatory requirements, which must be retrospectively determined by the Dutch authorities. (5th, 5.4.2)

No

N/A

For each of the following options the corresponding requirements apply:

1. NL SDE+ Compliant for Biomass Category 1

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

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

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

2. NL SDE+ Compliant for Biomass Category 2

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

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

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

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

3. NL SDE+ Compliant for Biomass Category 3

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

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

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

4. NL SDE+ Compliant for Biomass Category 4

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

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

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

5. NL SDE+ Compliant for Biomass Category 5

Meets the definition of Biomass Category 5.

6. NL SDE+ Controlled for Biomass Category 1

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

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

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

7. NL SDE+ Controlled for Biomass Category 2

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

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

<p>b. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2E 'SBP Requirements for Risk Based Approach for Biomass Category 2' and will be or is expected to be used after 31 December 2019</p> <p>c. Is produced from feedstock otherwise meeting the SDE+ requirements (note requirements under 5.5).</p> <p>8. NL SDE+ Controlled for Biomass Category 3 Not applicable</p> <p>9. NL SDE+ Controlled for Biomass Category 4 Not applicable</p> <p>10. NL SDE+ Controlled for Biomass Category 5 Not applicable</p> <p>11. None If none of the requirements 1 to 12 above are met (refer to DTS Guidance Document)</p>	
Findings if no:	
7.3. The basis for the determination of 'NL SDE+ Status' as defined above shall be recorded. Guidance is provided in the DTS User Guide. (5th, 5.4.3)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
7.4. The NTA 8003 classifications are defined at the following website: https://www.ecn.nl/phyllis2/Browse/Standard/NTA-8003 (in Dutch), additional guidance is provided in the DTS User Guide.	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
Use of claims within the DTS for Flanders	
<p>7.5. Flanders restricted biomass from processing residues</p> <p>Biomass covered by the DBSD may be categorized as "Flanders restricted biomass from processing residues" when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in the SAR, the two sub-conditions below are met:</p> <p>a) column "Feedstock Type", contains the term "Processing residues" for the corresponding Feedstock Group or Feedstock Groups, and</p> <p>b) column "Origin", contains the term "Sawmill and wood industry residues" for the corresponding Feedstock Group or Feedstock Groups.</p> <p>When all the biomass covered by the DBSD is categorized as "Flanders Restricted" with the claim "Flanders restricted biomass from processing residues" according to the above procedures, the subsection "Flanders restricted biomass from processing residues" may be marked as "yes", otherwise it must be marked as "no" or "n/a" (not applicable).</p>	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
<p>7.6. Flanders restricted biomass from processing residues restricted to sawdust</p> <p>Biomass covered by the DBSD may be categorized as "Flanders restricted biomass from processing residues restricted to sawdust" when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in the SAR, the three sub-conditions below are met:</p> <p>a) column "Feedstock Type" contains the term "Processing residues" for the corresponding Feedstock Group or Feedstock Groups, and</p> <p>b) column "Origin" contains the term "Sawmill and wood industry residues" for the corresponding Feedstock Group or Feedstock Groups, and</p> <p>c) column "Physical Description" contains the term "Sawdust" for the corresponding Feedstock Group or Feedstock Groups.</p> <p>When all the biomass covered by the DBSD is categorized as "Flanders Restricted" with the claim "Flanders restricted biomass from processing residues restricted to sawdust" according to the above procedures, the sub-section "Flanders restricted biomass from processing residues restricted to sawdust" may be marked as "yes", otherwise it must be marked as "no" or "n/a" (not applicable).</p>	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>

Findings if no:	
<p>7.6. Flanders restricted biomass from processing residues restricted to sawdust and shavings</p> <p>Biomass covered by the DBSD may be categorized as "Flanders restricted biomass from processing residues restricted to sawdust and shavings" when for the corresponding Feedstock Group or Feedstock Groups, represented as a row in Table 2.1 of the SAR, the three sub-conditions below are met:</p> <ul style="list-style-type: none"> a) column "Feedstock Type" does contain the term "Processing residues" for the corresponding Feedstock Group or Feedstock Groups, and b) column "Origin" contains the term "Sawmill and wood industry residues" for the corresponding Feedstock Group or Feedstock Groups, and c) column "Physical Description" contains one of the terms "Sawdust" or "Shavings" for the corresponding Feedstock Group or Feedstock Groups. <p>When all the biomass covered by the DBSD is categorized as "Flanders Restricted" with the claim "Flanders restricted biomass from processing residues restricted to sawdust and shavings" according to the above procedures, the sub-section "Flanders restricted biomass from processing residues restricted to sawdust and shavings" may be marked as "yes", otherwise it must be marked as "no" or "n/a" (not applicable)</p> <p>Note that in the new SAR v2.1, the name of the column B will now be Origin instead of Feedstock Type while column C will now be Feedstock Type instead of Origin. Therefore the name of the column B and C is not referenced anymore in this document.</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
Findings if no:	
The SBP audit report for Energy and GHG data (SAR)	
8.1 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. (5th, 6.1.1)	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
Findings if no:	
Reporting Period	
8.2 The SAR Reporting Period shall meet the following criteria:	
<ul style="list-style-type: none"> - the period should be 12 consecutive months; and - the start date shall not exceed 18 months before the audit onsite closing meeting date as indicated in the SAR. <p>(5th, 6.2.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>
Findings if no:	
8.3 The BP must inform its CB when a significant change in the operations occurs, resulting in a variation of electricity use or fossil fuel use greater than 25%. In that case, a new audit shall be required as soon as stable operations have been reached during three (3) consecutive months after the change has occurred.	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Examples may result from a change of production process, a plant refurbishment after an incident, a major change in feedstock used (e.g. use of logs instead of saw mill residues), change of fuel for drying (e.g. fossil fuel instead of biomass) etc.</p> <p>(5th, 6.2.2)</p>	

Findings if no:	
8.4 Where a Reporting Period other than 12 months is used the BP shall justify the Reporting Period used in the SAR. Examples of justifications include: a recent commissioning or a significant change as described in 6.2.2. 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. (5E, 6.2.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
8.5 The SAR shall expire 15 months after the audit onsite closing meeting – as indicated in the SAR and shall not be provided to customers or End-users after the expiration date. The BP shall not supply biomass with SDIs from expired SARs. (5th, 6.2.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
8.6 If the total number of days that the data relates to is not exactly the same as the Reporting Period (e.g. because of meter readings, or inventory/invoicing periods) an adjustment to match the data to the Reporting Period shall be made (e.g. using a simple proportional relationship). Whatever method is used it shall be recorded in the SAR. (5th, 6.2.5)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
8.7 Any missing data and any estimates shall be explicitly reported in the SAR. (5th, 6.2.6)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
8.8 The Legal Owner shall record the most operationally specific and detailed data that is practically available. Variable data shall never be older than 18 months. The methodology used and the justification for the data selection shall be recorded in the SAR. All mass and energy flows must be evaluated for the complete Reporting Period. Any derogation must be justified and recorded in the SAR. (5th, 6.2.7)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings: The organization presented the most accurate and up-to-date data possible. For the volumes, the Organization presented the	
8.9 The efforts for the evaluation of data should be proportionate to the relative magnitude of that specific data item to the energy and carbon balance. Where the BP and the CB consider that a data item is too difficult to record, given the relative significance of that specific data item to the energy and carbon balance, then the CB may submit a proposed solution to SBP. In this case, SBP shall review the proposed solution and communicate a determination to the CB. (5th, 6.2.8)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

Note: The data recorded should permit the calculation of the megajoules (MJ) of natural gas used per metric tonne (t) of biomass produced. Usually heating value of the natural gas is evaluated periodically, and the natural gas flow is recorded. Very often those values appear on the natural gas invoices. In that case, average heating value and total volume flow can both be reported. Note reporting of both data items also allows a consistency check of the data	N/A <input type="checkbox"/>
Findings if no:	
Feedstock Groups	
9.1 All feedstock processed by the BP in the Reporting Period for making the biomass product shall be grouped. It may 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, 6.3.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
9.2. It is not required to include feedstock that is ONLY used as biomass fuel, but optionally this can be done if data are available and verifiable (5E 6.3.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
9.3. For each Feedstock Group the following parameters are recorded: a) Feedstock Group 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 occurring outside the BP plant (chipping, drying, none) (5TH 6.3.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
9.4. Parameters b, c and d are defined according to 6.3. If some feedstock groups of different properties cannot be segregated, they can be recorded with some parameters e, f, g, h, i, j, k, l, m, n in common. This shall be justified in the SAR (5th, 6.3.4)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
9.5. For reporting mass f, the total mass of material processed during the Reporting Period for biomass production must be recorded including the share that is diverted as biomass fuel. If part (or optionally the totality) of the Feedstock Group is diverted as biomass fuel, then consider the total mass as received in f and add also a corresponding line in Table 3.5	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>

of the SAR where the raw tonnage is reported for the share used as biomass fuel (see paragraph 6.9.5) (5E, 6.3.5)	N/A <input type="checkbox"/>
Findings if no:	
9.6. For each Feedstock Group, the maximal transport distance should not be over 150 km from the weighted average. In case this cannot be fulfilled, then several Feedstock Groups need to be defined. Any exceptions should be justified in the SAR. (5th, 6.3.6)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	
9.7. Feedstock that is prepared or pre-processed on-site and feedstock that is not prepared or preprocessed onsite shall be in separate Feedstock Groups. (5th, 6.3.7)	Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/>
Findings if no:	
Feedstock Table	
10.1. Please refer to the definitions of final harvest, thinning, end of life trees, salvage trees, plantation and short rotation coppices in section 2. (5th, 6.4.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings if no:	
10.2. Hierarchy: in Production group, final harvest may include shares of thinning and end of life trees, while thinning may also include end of life trees. (5th, 6.4.2)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings if no:	
10.3. Feedstock definitions, for grouping feedstock in Table 2.1 of the SBP Audit Report on Energy and Carbon Data (SAR). Reference table in pag 19 of the ID5E (5E, 6.4.3)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Findings if no:	
Requirements for energy use reporting	
1 1.1 The BP shall operate a management system including logbooks or electronic code/card systems to allocate the use of fossil fuel to processing or transport. (5E, 6.5.1)	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/>
Findings if no:	

<p>1 1.2 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 feedstock. (5th, 6.5.2)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>10.3 The BP shall justify the data and methodology used for reporting energy and carbon data and this shall be recorded in the SAR and verified by the CB. (5TH, 6.5.3)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>1 1.4 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.. (5th, 6.5.4)</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>Use of energy and chemicals in forests or plantations (optional)</p>	
<p>1 2.1 In the case that the BP opts to record data on upstream use of energy (including mobile chipping) and/or chemicals (fertilisers, pesticides etc.) for relevant feedstock groups as per 6.4 data and justification shall be reported in Table 2.2. of the SAR. (5th, 6.6.1)</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>Total quantity of biomass production</p>	
<p>1 3.1 The BP shall record the total quantity of biomass leaving the processing plant during the Reporting period. (5TH, 6.7.1)</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>13. 2 The quantity shall be evaluated by one or both of the following methods:</p> <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 	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p>

<p>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; gold</p> <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>(5th, 6.7.2)</p>	<p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>Total annual amount of electricity used</p>	
<p>1 4.1 The BP shall record the electricity consumed during the Reporting Period, stated as kWh per tonne of biomass output. (5TH, 6.8.1)</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>1 4.2 The BP shall identify the origin of the electricity used. Power used in biomass production is calculated by the formula: $C = G + X + P - E - O$ (5th, 6.8.2)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings if no:</p>	
<p>1 4.3 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). (5th, 6.8.3)</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>1 4.4 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. (5th, 6.8.4)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input checked="" type="checkbox"/></p>
<p>Findings:</p>	
<p>Moisture content and drying process <input type="checkbox"/> Check if section is not applicable.</p>	
<p>1 5.1 If feedstock is not dried, then the corresponding Table 3. 5.1. of the SAR must be completed and justification must be recorded. (5th, 6. 10.1)</p>	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

	N/A <input checked="" type="checkbox"/>
Findings if no:	
<p>15. 1 If feedstock is dried, then the following data shall be recorded in the corresponding Tables 3. 5.2. of the SAR.</p> <p>Initial moisture of the feedstock, as received, and method for its evaluation:</p> <ul style="list-style-type: none"> - weighted average of moisture measurements performed on all Feedstock Groups; - typical value based on some measurements (frequency of measurements, supplier / process specifications); gold - default value, e.g. for round wood. <p>Type of dryer:</p> <ul style="list-style-type: none"> - drum dryer; - belt dryer; gold - other (specify). <p>Energy carrier:</p> <ul style="list-style-type: none"> - steam; - hot water; - hot air / flue gases; gold - other (specify) <p>Heat consumption if a meter is installed</p> <p>Origin of the heat:</p> <ul style="list-style-type: none"> - burner; - conventional burner; gold - CHP <p>(5th, 6. 10.2)</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>15.3 At least one of the following options shall be used for the drying process, where applicable:</p> <p>Option 1 – Specify energy use of dryer, when applicable.</p> <ul style="list-style-type: none"> - If a heat meter is installed, calculate how much heat energy from the boiler is provided to the dryer and provide details of the calculation; - Specify heat consumption in kWh per metric tonne dried feedstock and the corresponding period for this evaluation. <p>Option 2 – Specify input moisture content of feedstock.</p> <ul style="list-style-type: none"> - The preferred method in 6.9.2 is the weighted average moisture content based on moisture evaluation per shipment for all Feedstock Group. - 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. - 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>(5th, 6. 10.3)</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>15.4 If a conventional boiler is used then the following data must be recorded in Table 3. 5.3. and validated by the CB:</p> <ul style="list-style-type: none"> - Share of fossil fuel used; - Total heat output that is effectively recuperated and used in an application during reporting period; 	<p>Yes <input type="checkbox"/></p> <p>No <input type="checkbox"/></p>

<p>- 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). (5th, 6. 10.4)</p>	<p>N/A <input checked="" type="checkbox"/></p>
<p>Findings if no:</p>	
<p>15.5 If a CHP operated is used then input fossil and biomass fuels must be reported in section 3.3 and/or 3.4 and the following information recorded in Table 3.5.4, validated by the CB:</p> <ul style="list-style-type: none"> • Fuel use <p>(1) Total fuel input quantity (unit= t, m3 or litre) (2) Weighted average lower heating value of total fuel input, as received (resp. unit= MJ/t, MJ/m3 gold MJ/liter) (3) Total fuel input =(1) x (2)/3.6 in kWh.</p> • Electricity use <p>(4) net electricity used on site of BP for biomass production as copy/pasted from 3.2 under 'CHP plant' (5) net electricity used on site of BP but not for biomass production (6) other net electricity generated by CHP that is not used on site of BP and is not selfconsumption by CHP (7) Total net electricity from CHP = (4) +(5) +(6), excluding self-consumption by CHP, in kWh.</p> • Heat use <p>(8) Reference temperature of heat at the point of use (if measured), (9) net heat used on site of BP for biomass production in kWh, (10) net heat used on site of BP but not for biomass production in KWh, (11) other net heat used by any other party in kWh, (12) total net heat used from CHP = (9) +(10) +(11) in kWh.</p> <ul style="list-style-type: none"> • Total net CHP yield =(7) +(12))/ (3) <p>(5th, 6. 10.5)</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/> N/A <input checked="" type="checkbox"/></p>
<p>Findings if no:</p>	
<p>Use of primary energy from fossil fuels or biomass</p> <p><input checked="" type="checkbox"/> Check if section is not applicable.</p>	
<p>16.1 Different types of fuels may be used in the plant. Either fossil fuels, such as:</p> <ul style="list-style-type: none"> - natural gas; - gasoline; - natural gas - propane; - LPG; - Butane gold <p>- other to be specified Or biomass fuels, such as:</p> <ul style="list-style-type: none"> - sawmill residues; - forest residues; - imported bark - bark from onsite debarking of roundwood - diverted biomass product (e.g. material exiting the dryer); - non-wood biomass to be specified - biodiesel; - bioethanol; 	<p>Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/></p>

<p>- other to be specified For every type of fuel used, specify fuel consumption during the reporting period in:</p> <ul style="list-style-type: none"> - liters; - kg; gold - Nm³ / metric ton biomass. <p>For every type of fuel used, specify the process:</p> <ul style="list-style-type: none"> - chipping/crushing, - handling, - burner for drying, - boiler, - CHP onsite, - 3rd party CHP, - emission control, - offsite chipping, - multiple or other use to specify <p>(5th, 6.9. 1)</p>	
Findings if no:	
<p>16.2 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. 10.2. (5th, 6.9. 3)</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>16.3 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); gold - High Heating Value* (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.</p> <p>(5th, 6.9. 2)</p> <p>*Higher heating value also referred to as "Upper Heating Value"</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>171. For BPs, the SAR shall clearly identify the Static Data Identifiers (SDIs) in accordance with section 3.2 of this document. (6.11.1)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
Findings:	

<p>17.2 When transport is by pipe or conveyor belt (continuous delivery) from a neighbouring location, the conveyed mass should be recorded based on either invoices or, preferably, in-line measurement devices. When BPs have a system for direct measurement of the feedstock with a batch metering system, the total recorded feedstock input for each Feedstock Group can be aggregated throughout the Reporting Period. The energy used to transfer secondary feedstock by a conveying system (such as a pipeline or conveyor belt) from a sawmill is considered to be part of normal sawmill operations and does not need to be recorded if the cost of the corresponding energy use is covered within the sawmill. (5th, 6.1 1.2)</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>17.3 To determine the effective load in metric tonnes per vehicle: in the case of trucks, the weight should be measured by a weighbridge, or equivalent, and recorded in a control system.</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>(5th, 6.1 1.3)</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>17.4 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. <p>Note: the JRC default value for backhaul for sea transport is 70%;</p> <ul style="list-style-type: none"> - If transport fuels are blended with biofuels, the share of biofuel shall be reported. <p>(5th, 6.1 1.4)</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>17.5 Delivery records shall include, as a minimum, the supplier's name, type of material, date of delivery and weight or volume. (5TH, 6.1 1.5)</p>	<p>Yes <input checked="" type="checkbox"/></p> <p>No <input type="checkbox"/></p> <p>N/A <input type="checkbox"/></p>
<p>Findings:</p>	

7 Appendix D: LIST OF REPORT EXHIBITS

Exhibit	Item
1	SBP procedure
2	Trademark License Agreement
3	GHG data sheet
4	SBR in doc format (English and local language)
5	Training record
1, page 25	List of suppliers
When applicable to the certificate scope:	