Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV
Evaluation of SCA Energy AB - Luleå

Fourth Surveillance Audit

Sustainable Biomass Program
sbp-cert.org



Completed in accordance with the CB Public Summary Report Template Version 2.1 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

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

Certification Body (CB) Name:	Control Union Certifications BV
Primary CB contact for SBP:	Lukasz Dabrowski
Primary CB contact email:	ldabrowski@controlunion.com
Audit team leader:	Henrique Silva
Audit team members:	-
Name of the Company:	SCA Energy AB - Luleå
Company legal address:	Uddebovägen 5, 974 37 Luleå, Sweden
Company contact for SBP:	Simon Sallin
Company contact email:	simon.sallin@sca.com
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-06-69
Date of certificate issue:	08 Apr 2022
Date of certificate expiry:	07 Apr 2027
Audit closing meeting date:	24 Feb 2026
Audit cycle:	Fourth Surveillance Audit

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Adam Horvath
Date of decision:	25 Feb 2026
Other comments:	N/A

2.2 Open non-conformities and observations

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

N/A

2.4 Notes for the next Audit

N/A

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	
Approved Standards	SBP Standard 2: Feedstock Verification v2.0; SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Product Group IDs	☐ Forest feedstock (1A) ☐ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☒ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	No
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	No
Products	WB 1.1 Wood pellets
Feedstock origin (countries):	Sweden, Finland
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Not applicable
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	No
Changes in the scope	REDIII requirements included and Supply base updated

3.1 Description of the company

Guidance: Please describe the type, structure and operations of the company including its role in the supply chain, its inputs and outputs as they related to SBP Standards.

SCA is a Swedish based company with more than 4200 employees. Initially the start up was in 1929 as forest owner. SCA is Europe's largest private forest owner with 2.6 million ha. SCA is one of Europe's largest producers of forest-based bio-energy, with a total production of about 9 TWh per year. At the moment SCA owns 5 sawn mills and 3 pellet productions units in Sweden with a capacity of 300 000 tonnes pellets per year.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
SCA Energy AB - Luleå	Uddebovägen 5, 974 37 Luleå	Pellet mill	☒
Vitoria Port	Strömörvägen 9, Lulea Sweden	Loading of vessels for delivery	☐

3.3 Detailed description of the Chain of Custody system and Product Groups

Guidance: Please describe the operation of the CoC system including details of the mass balance management and a list of established Product Groups.

The Organisation is holding valid FSC and PEFC Chain of Custody certificate system which they share through a multi-site with SCA Wood AB. Valid Chain of Custody system description and other documents exist. For SBP, the organization operates the credit control system for FSC. SCA Energy´s processing residues fibre is tracked through VIOL from the place of origin to the pellet plant through primary wood processors. SCA Energy uses the database VIOL to gather and control information related to the feedstock such as supplier name, origin, scale tickets, fibre type and certification. SCA Energy has appropriate control mechanisms to calculate output volumes and certification claims, using appropriate conversion factors for pellet production credits. The organization has detailed and comprehensive procedures and databases to cover the necessary requirements regarding the SBP-approved Chain of Custody system.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that SCA Energy´s management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification.
The scope of the evaluation covered:
- Review of the BP's management procedures, including requirements designated in applicable SBP Standards and Instruction Documents;
- Review of the production processes;
- Review of the Supply Base Report;
- Review of SBP system control points, analysis of the existing FSC and PEFC CoC system;
- Review of the records, calculations and conversion factors;
- GHG data collection analysis
- Review RED III requirements
- Interviews with responsible staff

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Henrique Silva	2.0
2. On-site (excl. travel time)	Henrique Silva	24.0
3. Report writing	Henrique Silva	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Henrique Silva	Lead Auditor	Lead ENplus, SBP, GGL, SURE, FSC and PEFC auditor and successfully passed the ISO 9001 lead auditor training programme

5.3 Description of evaluation activities

This scope change audit was conducted on February 23, 2026. The audit was conducted on the basis of meeting/interviews with relevant people of the certificate holder, relevant documents and records, and other best available information. The audit consisted of an opening meeting, during which the scope was confirmed. The auditor also explained the methods to be employed during the audit. After this introduction, all relevant Bridging requirements of the SBP scheme for meeting REDIII were verified on compliance through the use of a report template and checklists.
From the Processing residues suppliers 3 out of 7 were inspected (SR(7) 2,65)

Interviews described on the checklist

The audit was completed by filling in the audit report and discussing the audit results. Critical Control points were evaluated and found to be sufficiently managed and a closing meeting was performed.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
There is no SBE and Primary Feedstock in the scope

5.5 Describe audit sampling methodology used

During the preparation of the audit, a sample plan was developed based on the following criteria: - A review of documentation related to energy and carbon data for the chosen reporting period of the SAR. - An evaluation of inputs and outputs, invoices and transport documentation. - Inspection of the pellet plant and interviews with staff as well as a visit of Viktoria harbour and suppliers

5.6 CB stakeholder engagement

☒ N/A – Certification Body stakeholder consultation not applicable for this evaluation

Guidance: Please specify the number and types of stakeholders engaged, method of engagement and its outcomes.

5.7 Stakeholder feedback and response

☒ N/A – Certification Body stakeholder consultation not applicable for this evaluation

5.8 Main strengths and weaknesses of the management system and operations

The audit of SCA Energy demonstrated a good level of compliance with the required criteria of Standard 2, 4 and 5. Reasonable evidence was provided to support compliance with applicable requirements. The organization has a very comprehensive and detailed management and procedural system in place which covers all aspects of the SBP audit scope. The underlying FSC and PEFC chain of custody Certification, as well as ENplus is considered a main strength with respect to SCA Energy´s overall conformity with the relevant SBP standards.

Weaknesses: No weaknesses were detected

5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation

☒ N/A – Standard 1 not in the scope of the evaluation

5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED

The organization devoleped a strong control for Processing residues internal audits

Internal audits to suppliers inspected, Three suppliers inspected

5.11 Summary of evaluation activities for chain of custody system per Standard 4

All the requirments have been inspected, FSC and PEFC CoC

5.12 Summary of evaluation activities for collection and communication of data per Standard 5

The organization has in depth procedures for this. The auditor confirmed the Greenhouse Gas (GHG) sources for feedstock input from the forest, production at the facility, transportation to the port and storage and handling at the port and reviewed how the input data was measured. Findings were substantiated by on-site staff interviews with operations personnel on the overview of the operations at the facility, historical operations, changes to operations, procedures and processes used to maintain the facility, and procedures and processes used to ensure data quality. SCA Energy demonstrated full competency to analyse and report the required data on

Greenhouse Gas emissions and the responsible person has benefited from the assistance of a qualified consultant.

5.13 Summary of audit findings for competency of involved personnel

Internal staff members are involved in the SBP system management and implementation. All interviewed responsible staff demonstrated awareness of their responsibilities within the SBP system. All involved personnel have demonstrated good knowledge in relevant fields during the on-site visits. Relevant certificates and diplomas were presented during the audit. Qualification requirements for personnel involved in the SBP system are provided in documented procedures of the BP. In overall, auditors evaluate the competency of main responsible staff to be sufficient for implementing the SBP system with secondary feedstock sourced. This has been based on interviews, review of qualification documents, training records and set of procedures and documents that were composed for the SBP system.

5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)

☒ N/A – Standard 6 not in the scope

6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)

☒ N/A – Supply Base Evaluation not in the scope of the evaluation

6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope

N/A

6.2 CB evaluation of specified risk indicators and mitigation measures