Supply Base Report:

Balcas Timber Ltd.
Reinstatement Audit

Sustainable Biomass Program
sbp-cert.org



Completed in accordance with the Supply Base Report Template Version 2.4 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

Version 1.0	**Published 26 March 2015**
Version 2.0	Published 10 August 2023
Version 2.1	Published 15 April 2024
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1 Overview

Producer name:	Balcas Timber Ltd.
Producer address:	75 Killadeas Road, Laragh, Ballinamallard, BT94 2ES Enniskillen, United Kingdom
SBP Certificate Code:	SBP-13-23
Geographic position:	54.402032, -7.633836
Company website:	www.balcas.com
Date report finalised:	13 Oct 2026
SBR reporting period from:	01 Sep 2025
SBR reporting period to:	31 Aug 2026
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	27 Oct 2026
SBP Standard(s) used:	• SBP Standard 2: Feedstock Verification v2.1, • SBP Standard 4: Chain of Custody v2.1, • SBP Standard 5: Collection and Communication of Data v2.1, • SBP Instruction Document EU RED: Bridging Requirements for Meeting EU RED v2.0, • Instruction Document 5E: Collection and Communication of Energy and Carbon data v2.2
Weblink to Standard(s) used:	https://sbp-cert.org/standards-documents/

2 Description of the Biomass Producer and the Supply Base

2.1 Description of the company

Biomass Producer manufacturing wood pellets exclusively from sawmill residues

Products included in the scope of SBP Certification: *WB 1.1 Wood pellets*

Number of employees: *343*

Annual maximum production capacity (metric tonnes): *58000*

Number of direct feedstock suppliers: *1*

Approximate number of feedstock sub-suppliers: *0*

Subcontracting: *No*

Description of the subcontracted activities:

Description of the chain-of-custody and upstream supply chain:

Biomass Producer manufacturing wood pellets exclusively from sawmill residues therefore the chain of custody starts at the sawmill.

2.2 Detailed description of the Supply Base

Country	United Kingdom
Sub-scope	Northern Ireland
Exclusions	
Feedstock Category	Processing residues
Feedstock Product Groups	Processing residues feedstock (4A)
Feedstock Inputs	SBP Compliant feedstock
Risk assessment(s)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	0.3970
Map(s) of the Supply Base area:	



Country	Ireland
Sub-scope	Republic of Ireland
Exclusions	
Feedstock Category	Processing residues

Feedstock Product Groups	Processing residues feedstock (4A)
Feedstock Inputs	SBP Compliant feedstock
Risk assessment(s)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	0.8090
Map(s) of the Supply Base area:	



2.3 SBP Feedstock information

a. **Total volume of Feedstock:** 1-200,000 tonnes

b. **Volume of primary feedstock:** 0

c. **List of all the species in primary feedstock, including scientific name:**

Picea sitchensis	Sitka Spruce
Picea abies	Norway Spruce
Pseudotsuga menziesii	Douglas Fir
Larix decidua	European Larch
Larix kaempferi	Japanese Larch

d. **Share of SBP-recognised system claims feedstock:**

Scheme	Feedstock Category	Percentage
FSC certified	Processing residues	70.00 %

e. **Is the forest managed to supply energy and non-energy markets?** N/A
Explanation: Only processing residue feedstock used

f. **For the forests in the Supply Base, is there an intention to retain, restock or encourage natural regeneration within 5 years of felling?** N/A
Explanation: Only processing residue feedstock used

g. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** N/A
Explanation:

h. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 0.00

i. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 100.00

j. **Proportion of feedstock composed of or derived from saw logs by weight (%):** 40.00

k. **Indicate how you determine the proportion of saw log:** Specification used by the sawmill closest to where the wood was grown.

l. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 0.00

m. **Select forest type(s) where the primary feedstock was sourced from:** Other

n. **Select the main harvesting system(s) used for the sourced primary feedstock:** Other

o. **Volume of primary feedstock from primary forest:**

p. **Volume of processing residues feedstock:** 1-200,000 tonnes
Physical form of the feedstock: Chips, Sawdust

q. **Volume of post-consumer feedstock:** 0
Physical form of the feedstock: Chips, Sawdust

r. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 200000 tonnes

s. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 200000.00 tonnes
Explanation: only processing residues used as feedstock.

3 Risk Management Measures

Guidance: Biomass Producers shall demonstrate that any specified risks of sourcing feedstock not in compliance with SBP Standard 1 have been adequately reduced to low risk, following Standard 2 requirements. Following section applies to Biomass Producer's implementing SBP Supply Base Evaluation (SBP RRA or company own risk assessment). EU RED Supply Base Evaluation details are reported in Annex 2.

☒**Not Applicable – Supply Base Evaluation not implemented**

3.1 Summary of the Supply Base Evaluation

{{markdown|SBR21_summary_of_the_supply_base_evaluation}}

3.2 Conflicts with applicable national and sub-national legislation

{{markdown|SBR21_describe_conflicts}}

3.3 Risk Management Measures

Guidance: Please provide more details about the specified risk indicators in each supply country and describe mitigation measures taken to address all specified risks associated with indicators.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date:
Biomass Producer's stakeholder engagement end date:
Total number of stakeholders contacted:
Give a general description of the process of Stakeholders Engagement, including stakeholders contacted, method of communication and a summary of the comments received:

4.2 Response to stakeholder comments

5 Report updates and approval

This document is: New Supply Base Report (Assessments/reassessments)

Name	Meave McCartney
Title	Report author
Date of report approval	13 Oct 2026

Annex 1: Detailed Company Risk Assessment (CRA) findings

Note: Detailed findings for the Company Risk Assessment (CRA) can be retrieved from the Certificate Holder upon request. The specified risks identified and the risk management plan can be accessed from section 3.3 of this report.

Annex 2: EU RED Supply Base Evaluation

Not Applicable (RED II SBE not included)

Annex 2a: EU RED II Supply Base Evaluation

Not Applicable (RED II SBE not included)

Annex 3: SBP Processing residues and/or Post-consumer feedstock requirements

☐ **Not Applicable (Processing Residues and/or post-consumer feedstock not used)**

3.1.1 Verification and monitoring of suppliers

All feedstock sources are identified and recorded, including supplier details, feedstock categories, origin of material, applicable certifications and supporting declarations.
For externally supplied residues, supplier declarations are obtained to confirm that the materials originate from sawmilling operations and qualify as processing residues under the applicable SBP and EU RED requirements.
Internal sawmill residues are verified through direct knowledge of the onsite manufacturing processes and associated operational records.
The sister sawmill operates under shared management oversight, with the Balcas Head of Operations having responsibility for both facilities and attending the sister sawmill on a weekly basis. In addition, the FSC Officer is responsible for FSC compliance across both sites and undertakes regular site visits.
This shared operational and certification oversight provides additional assurance regarding the origin, classification and traceability of feedstock supplied from the sister sawmill.
Balcas monitors feedstock compliance through its established procurement, material receipt, quality control and FSC chain-of-custody processes.
Feedstock deliveries are checked to ensure that materials correspond with approved feedstock categories and originate from recognised sources.
Ongoing monitoring is further supported by the regular presence of the Head of Operations and FSC Officer at both facilities, providing direct visibility of sawmilling activities, residue generation, material handling and associated traceability controls.
Supporting documentation, including supplier declarations, delivery records and relevant certification information, is maintained to demonstrate compliance with SBP feedstock eligibility requirements.

3.1.2 Feedstock inspection and classification upon receipt

Feedstock deliveries are subject to ongoing visual monitoring by trained and experienced shovel drivers who operate continuously within the feedstock reception and storage areas.
These operators are familiar with the approved feedstock types and are trained to recognise the characteristics of sawmilling residues, including sawdust and wood chips, and to identify any visibly unsuitable or potentially contaminated material.
Their continuous presence within the yard provides direct oversight of incoming deliveries and feedstock handling activities, allowing any unusual or non-conforming material to be identified and escalated for further investigation.
Feedstock classification and traceability are further supported by the established supplier verification arrangements, delivery documentation, FSC chain-of-custody controls and direct operational oversight of both supplying sawmills.

3.1.3Supplier audit for processing residues and post-consumer feedstock

Balcas exclusively uses secondary feedstock in the form of sawmilling processing residues, primarily sawdust and wood chips, sourced from its own onsite sawmill and a sister sawmill. No post-consumer (tertiary) feedstock is accepted or processed.
No separate formal supplier audits were undertaken during the reporting period. However, both sawmills operate under shared management and certification oversight, providing ongoing verification of feedstock origin and classification.
The Head of Operations has responsibility for both facilities and attends the sister sawmill on a weekly basis. In addition, the FSC Officer is responsible for FSC compliance across both sites and undertakes regular site visits.

These arrangements provide direct visibility of sawmilling operations, residue generation, material handling and traceability controls, supporting the verification that feedstock originates exclusively from sawmilling processes. Feedstock eligibility is further supported by supplier declarations, delivery documentation and existing FSC chain-of-custody arrangements.

As no formal supplier audits were undertaken, no supplier audit sampling methodology or formal audit findings are reported for this period. Additional supplier verification, including formal supplier audits where required, will be undertaken if concerns arise regarding feedstock origin, classification or the adequacy of supporting documentation.

Annex 4: EU RED detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For "Trees outside forests (TOF) – Urban and landscape feedstock" no EU RED sustainability requirements apply, only the GHG savings criteria apply (SBP EU RED Bridging ID v2.0 Section 1.1). The land use category in this case is neither forest land nor agricultural land. For "Trees outside forests (TOF) – Agricultural land feedstock" the applicable criteria are Article 29 paragraphs (2)-(5).

Not Applicable (RED II TOF not included)

Annex 4a: RED II detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For "Trees outside forests (TOF) – Urban and landscape feedstock" no REDII sustainability requirements apply, only the GHG savings criteria apply (SBP REDII Bridging ID Section 4.2). The land use category in this case is neither forest land nor agricultural land. For "Trees outside forests (TOF) – Agricultural land feedstock" the applicable criteria are Article 29 paragraphs (2)-(5).

Not Applicable (RED II TOF not included)