



Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of ENERGIE RENOUVELABLES
NANTAISES - CHAUFFERIE MALAKOFF

Second 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:	Preferred by Nature OÜ
Primary CB contact for SBP:	Pilar Gorria Serrano
Primary CB contact email:	pgorria@preferredbynature.org
Audit team leader:	Francois Gambier
Audit team members:	Francois Gambier
Name of the Company:	ENERGIE RENOUVELABLES NANTAISES - CHAUFFERIE MALAKOFF
Company legal address:	7 Chem. des Bateliers, 44300 Nantes, France
Company contact for SBP:	Mathilde Petillon
Company contact email:	mathilde.petillon@engie.com
Company website:	
Date of installation:	10 Oct 2014
SBP Certificate Code:	SBP-10-37
Date of certificate issue:	20 Mar 2024
Date of certificate expiry:	19 Mar 2029
Audit closing meeting date:	26 Jan 2026
Audit cycle:	Second 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):	Pilar Gorriá
Date of decision:	26 Apr 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 8726	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.18 The SEP shall be available upon request in a language(s) that is/are accessible for the identified affected stakeholders. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The Organisation has not demonstrated how the stakeholder engagement plan is made available upon request. Since no major stakeholders' concerns are on-going, this is a minor Non-Conformity	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

2.2 Closed non-conformities

NC number 8158 copied from 4888 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.11 The Organisation shall ensure that: a. internal audits are conducted by personnel knowledgeable of the requirements of the Standard(s); b. internal auditors do not audit their own work; c. internal audit documentation includes at minimum the scope of the internal audit; names of the internal auditor(s), date, conclusion of the evaluation of the Organisation's conformance with SBP requirements, and any corrective actions and associated deadlines; and d. any non-conformances found during internal audits are recorded as corrective actions, and actions are taken in a timely and appropriate manner. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organization conducted an internal audit. Although the findings of the internal audit are documented in the PowerPoint document presented to the Engie team, this is insufficient according to what is required by requirement 1.11 c. (names of the internal auditor(s), date, conclusion of the evaluation of the Organisation's conformance with SBP requirements, and any corrective actions and associated deadlines) and d. (any non-conformances found during internal audits are recorded as corrective actions, and actions are taken in a timely and appropriate manner.)	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	Internal audit report Discussions with staff
Findings for Evaluation of Evidence:	The Organisation conducted an internal audit. It was demonstrated that the internal auditor is not involved in the activities of the site. This NC is closed.
NC Status:	Closed

NC number 8159 copied from 4889 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.14 The Organisation shall identify stakeholders, develop, implement, monitor, evaluate and adapt as necessary, a Stakeholder Engagement Plan (SEP) appropriate for their business operations and scope of certification. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organization does not have a Stakeholder Engagement Plan (SEP) tailored to their business activities and the scope of certification as required by SBP requirements. This plan must comply with requirements 1.14 to 1.18 of SBP Standard 4 V2.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date

Evidence Provided by Company to close NC:	LEI-STRA-V0- Enjeux et PIP Discussions with staff
Findings for Evaluation of Evidence:	The Organisation created a SEP in conformance with requirements 1.14-1.1.7. NCR is closed
NC Status:	Closed

NC number 8160 copied from 4890 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.20 Where non-conforming products and/or associated claims are detected after they have been delivered, the Organisation shall undertake the following activities: a. notify its CB and all affected direct customers in writing within five (5) business days of the non-conforming product claim and maintain records of that notice; b. analysis of causes of the occurrence of non-conforming products claims, and implement measures to prevent their re-occurrence; and c. cooperate with its CB in order to allow them to confirm that appropriate actions were taken to correct the non-conformance. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organization does not document in its manual the steps required by SBP under requirement 1.20 for the management of non-conforming (deviant) products.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	Non-conforming products are handled with the section 3.6 of SBP procedure Discussion with staff
Findings for Evaluation of Evidence:	The new version of the SBP manual of the company meets the requirements of this indicator. NCR is closed.
NC Status:	Closed

NC number 8161 copied from 4891 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.24 The Organisation shall maintain an up-to-date self-assessment covering the implementation of 1.21, 1.22 and 1.23. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organization has not completed a documented self-assessment on the implementation of requirements 1.21 (compliance with laws and regulations), 1.22 (anti-corruption), and 1.23 (occupational health and safety).	

Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	Questionnaire SBP - ENGIE ESF Discussions with staff
Findings for Evaluation of Evidence:	The Organisation created a self-assessment for requirements 1.21, 1.22 and 1.23. This NC is closed.
NC Status:	Closed

NC number 8725		NC Grading: Minor
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1	
Requirement:	4.1.1 All transactions shall be recorded in the DTS. N/A N/A	
Description of Non-conformance and Related Evidence:		
Organization is an end-user Energy Producer. All received feedstock is consumed for energy production. However, during the audit, it was noted that the transactions were not marked as “Consumed” in the DTS.		
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date	
Evidence Provided by Company to close NC:	Before the closing meeting, the organization marked all transactions “Consumed”. Interview with responsible staff had shown a good understanding of the requirement.	
Findings for Evaluation of Evidence:	NCR was closed before the closing meeting, because the organization marked all transactions “Consumed” before the closing meeting.	
NC Status:	Closed	

2.3 Actions taken by Organisation Prior to Report Finalisation

None

2.4 Notes for the next Audit

None

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	End User
Secondary activity	
Approved Standards	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; SBP Standard 6: Energy and Carbon Balance Calculation v2.0; Instruction Document REDII: Bridging requirements of the SBP scheme for meeting REDII. v1.2; Instruction Document 6D: Methodology for the Calculation and Certification of GHG Emissions Savings for EU RED v2.0
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 2.1 Wood chips
Feedstock origin (countries):	France
SBP-endorsed Regional Risk Assessments used:	Not applicable
Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	
Chain of custody system	☒ Physical separation ☐ Mass balance
Outsourcing	No
Changes in the scope	France has EU REDII grandfathering clause, which the Organization uses.

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.

Erena Malakof and Californie are at the center of treatment and recycling of waste and consist of two wood boilers and gas boilers for backup and emergency. The Malakoff boiler is essentially the equipment for operation of the Center Loire heating network. It was implemented in service in 2016. It is mainly powered by heat from the incineration of waste from the Technical Center of Waste Recovery (CTVD) and by untreated and local wood. Gas-fired boilers provide supplement and relief. Malakoff serves the city center, the north of Nantes and the east and center of the Island of Nantes. In summer, it serves the entire network Center Loire. KEY FIGURES Boiler capacity CTVD exchangers: 30 MW Biomass boilers: 2 x 15 MW Gas boilers: 3 x 29 MW Biomass tonnage Annual consumption: 25,000 t/year Instantaneous flow 13 t/h or approximately 38 m3/h Size of the wood storage silo: 4,000 m3

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
ERENA ENERGIE RENOUVELABLES NANTAISES	CHAUFFERIE MALAKOFF, BOULEVARD DE SEATTLE, 44300 NANTES, France	End user	☒

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 End User accepts biomass in the form of wood chips (PForest feedstock (1A), Post-consumer feedstock (5A), Processing residues feedstock (4A), Trees outside forest (TOF) - Urban and landscape feedstock (2A)) from the only supplier Engie/Soven and uses it as biofuel to produce energy (electricity and/or heat). The biomass uses the mass balance system. Biomass is accepted with SBP-controlled claim alongside the SBP-REDII compliant claim. Each truck at the gate is visually inspected to determine the type of biomass, moisture level, weight and quality. The deliveries are registered in the database. In case of non-compliance of biomass with the negotiated characteristics a batch can be rejected.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Biomass End User'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 Organization's management procedures;
- Review of chain of custody critical control points;
- Interviews with responsible staff;
- Review of the records and calculations;
- GHG data collection analysis;
- REDII system implementation.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Francois Gambier	3.0
2. On-site (excl. travel time)	Francois Gambier	2.0
3. Report writing	Francois Gambier	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Francois Gambier	Lead auditor	François holds a Master's degree in wood engineering from ENSTIB (France) and a PhD in wood and fibre sciences from the Université de Lorraine (France). He is a qualified auditor for FSC CoC and PEFC CoC certifications since 2022, SBP auditor since 2023, PEFC RED since 2025. He is Supply Chain Specialist at Preferred by Nature since 2023.

5.3 Description of evaluation activities

Although audits of energy producers are typically conducted on-site, in Engie's case, Energy Producers limited assurance regime is implemented due to its low risk profile. This includes remote audits and sampling regime. Low risk is based on:

- All sites managed by Engie operate in a similar manner and use the same management system.
- All sites have a single supplier, SOVEN.
- All sites will use default GHG, just one installation might use actual data and this will be audited separately
- No sourcing from far away (all material is from France, Spain or Germany depending on location of the site)
- The audit method alternates between remote and on-site audits, so that on-site audits take place during the certification cycle.

A limited assurance level is implemented and the sampling approach for this year was $0.8 * \text{Square root}(x)$, where x was the total number of Engie sites classified as low profile. As result 4 sites were evaluated on site and 12 site remote.

CH **Audit method**

SBP-10-17 Remote

SBP-10-26 Remote

SBP-10-68 On site
SBP-13-54 Remote
SBP-10-64 Remote
SBP-10-60 Remote
SBP-10-35 On site
SBP-10-40 Remote
SBP-10-36 On site
SBP-10-62 Remote
SBP-10-33 Remote
SBP-10-37 On site
SBP-10-30 Remote
SBP-10-28 On site
SBP-10-29 Remote
SBP-10-25 Remote

ENERGIE RENOUVELABLES NANTAISES - CHAUFFERIE MALAKOFF audit was conducted onsite on January 26, 2026. The audit focused on the evaluation of the management system and its implementation: a division of the responsibilities, health and safety, record keeping, input material classification (reception and registration), energy and carbon data collection and communication, REDII sustainability criteria evaluation.

During the opening meeting, the auditor was introduced, the certification scope was clarified, information about the audit plan, methodology, auditor qualification, confidentiality issues, assessment methodology, and other applicable Preferred by Nature policies and procedures was provided. During the opening meeting the company's responsible persons were introduced as well as core data from the company was presented.

On the same date, interviews and documentation review for the applicable requirements of the SBP standards were conducted. During the process, the overall responsible person for the SBP system and other staff were interviewed. In the course of the audit, critical control points at the stage of biomass acceptance, dumping and storing were evaluated. Traceability documentation was reviewed, following a sampling by the auditor.

By the end of onsite audit, findings were summarised, and preliminary audit conclusions were provided to the Organization's management and SBP responsible person. Following the audit, the auditor completed review of procedures and records that were requested during the audit to formalise conclusions. A good performance was found, and a positive certification decision was concluded at the closing meeting.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
 Energy Producer is an end-user sourcing SBP certified material.

5.5 Describe audit sampling methodology used

A sampling has been implemented, based on the following criteria: • Review of procedures; • Review of training records; • Review of information related to suppliers; • Review of delivery documentation and cross-check with DTS; • Interviews with staff

to evaluate theoretical and practical experience of intended approaches implementation. The focus was on key responsible staff.

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

Strength:

- One supplier and clear mutual communications
- Small number of management staff and clearly designated procedures
- Support of an umbrella company
- Robust recordkeeping system, ensuring transparency

For weaknesses, see non-conformities

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

☒ N/A – processing residues and/or post-consumer feedstock not used.

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

Traceability procedures and documentation were reviewed, following a sampling by the auditor.

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

The End User collects information on energy and carbon from its supplier via DTS and internal database (DDS system). These records include information on types of biomass, energy and carbon in the SAR and SREG documents, delivery records and other relevant data. The data is used to determine the option for the GHG criterion for biomass fuels and the methods of communication of savings.

5.13 Summary of audit findings for competency of involved personnel

In general a few management persons shares responsibilities for maintaining the management system, ensure traceability and data communication. During the assessment the staff showed good knowledge of applicable requirements and effective management of the areas of responsibility was demonstrated, The End User uses the support of an umbrella company and the only supplier - Engie / Soven.

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

The Organization decides to use default values for GHG emission savings (a). The level of saving may vary depending on the feedstock types used by the biomass producers upstream the supply chain. The Organization demonstrated and explained the decision-making system to determine the savings values using Annex VI of the REDII.

According to the EEA (European Environmental Agency) Net greenhouse gas emissions of Land use, Land use change and Forestry (LULUCF) from 1990 to 2021 has been less than zero for all years in the EU. See reference here. Projections for the next period are also negative.

Calculations are recorded in MALK déclaration RED 2024 élec_chaleur (Folder Déclaration des GES).

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