Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of BIOMASS ENERGY SOLUTION VIELLE SAINT-GIRONS

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

Version 2.0	**Published 10 August 2023**
Version 2.1	Published 21 May 2025

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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:	Yves Bouthillier
Audit team members:	Non
Name of the Company:	BIOMASS ENERGY SOLUTION VIELLE SAINT-GIRONS
Company legal address:	18 rue Thomas Edison, 33610 CANEJAN, France
Company contact for SBP:	Christelle Faget
Company contact email:	christelle.faget@engie.com
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-10-17
Date of certificate issue:	21 Feb 2024
Date of certificate expiry:	20 Feb 2029

Audit closing meeting date:	27 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):	Christian Jürgensen
Date of decision:	23 Mar 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 8569 copied from 5183	NC Grading: Major
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 N/A
Description of Non-conformance and Related Evidence:	
The Organisation does not document in its manual (Exh. S01) the steps required by SBP under requirement 1.20 for the management of non-conforming (deviant) products.	
Timeline for Conformance:	Other
Evidence Provided by Company to close NC:	EXH 01 00 - MANUEL SBP-RED V2.pdf Discussions with staff
Findings for Evaluation of Evidence:	Updated procedures do not contain the mandatory instructions cited under requirement 1.20 of SBP Standard 4. Minor NC 2025-003173 is upgraded to Major NC with an April 27nd, 2026, deadline (closing meeting date + 3 months).
NC Status:	Open

NC number 8571	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 NC.	
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 8565 copied from 5141	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:	EXH 05 LEI-STRA-V0- Enjeux et PIP.pdf EXH 06 SITES & ACTIVITES _ Societal action plan template LEI en France 2025.xlsx Discussions with staff
Findings for Evaluation of Evidence:	The Organisation created a SEP in conformance with requirements 1.14-1.1.7. This NC is closed. For 1.18, see new minor NC issued.
NC Status:	Closed

NC number 8566 copied from 5142	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:	EXH 09 Questionnaire SBP - ENGIE ESF.docx 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 8567 copied from 5169	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.6 Documented procedures shall be reviewed at least annually for completeness and effectiveness. N/A N/A
Description of Non-conformance and Related Evidence:	
During the audit, the Organisation has not been able to provide an annual review of its documented procedures to ensure their comprehensiveness and effectiveness.	
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:	EXH 01 00 - MANUEL SBP-RED V2.pdf Discussions with staff
Findings for Evaluation of Evidence:	The Organisation updated its procedures following a thorough review to ensure its comprehensiveness and effectiveness. This NC is closed.
NC Status:	Closed

NC number 8568 copied from 5182	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 Organisation conducted an internal audit (see Exh. S03). The findings of the internal audit are recorded. However, the internal auditor, Christelle Faget has also responsibilities in the certification system of the Organisation (see Exh. S04) and therefore should not audit its own work, according to 1.11 b.	
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:	EXH 04 Rapport audit interne SBP-RED II - BIOLACQ 2025.xlsx 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 8570 copied from 5184	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.4 The scope of the Organisation’s CoC certification shall define the product types, the processes applied to these products (including subcontracting), the accounting methodology, and applicable SBP Standards. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organisation has defined in its procedure the applicable standards, but the Version 1 of standards is still mentioned (see Exh. S01).	
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:	EXH 01 00 - MANUEL SBP-RED V2.pdf Discussions with staff
Findings for Evaluation of Evidence:	The Organisation updated its procedures, ensuring reference only to V2 of the SBP Standards. This NC is closed.
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; SBP Standard 6: Energy and Carbon Balance Calculation v2.0; Instruction Document REDII: Bridging requirements of the SBP scheme for meeting REDII. v1.2
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: **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	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.

BESVSG (Biomass Energy Solutions Vielle Saint-Girons) is an energy producer located in Vielle-Saint-Girons, South France sharing instalations with DRT company. BESVSG is an Energy producer sourcing the following types of feedstock: • Forestry biomass – chips from forest (primary feedstock covered by SBP certificate). This biomass will be purchased from the DTS. • Bark from forest (excluded from SBP scope) • DERTAL: nonwoody industrial residue from DRT (excluded from SBP scope).

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Biomass Energy Solutions Vielle Saint-Girons	18 rue Thomas Edison Canejan, 33612	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.

All material that is received at the gate is used for Energy Production. Claims received from the DTS system are recorded and used to report French authorities. End user is only focused on RED compliance and therefore SBP controlled biomass + RED claim will be the claim received and used.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Energy Producer's management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification. Evaluation of the practical implementation of the requirements of the applicable standards.

- Review of the EP's management procedures;
- Review of the production processes,
- Review of SBP Standards #4, #5 and Standard #6 V2.0.
- Interviews with responsible staff;
- Review of the records, calculations and conversion factors;
- GHG data collection analysis and review of the applicable reports;
- Review of DTS transactions;
- Review of RED requirements under the bridging document (REDII).

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Yves Bouthillier	2.0
2. On-site (excl. travel time)	Yves Bouthillier	2.5
3. Report writing	Yves Bouthillier	4.0
4. Other	N/A	

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Yves Bouthillier	Auditor	Yves is a Senior Forestry Specialist - Team Leader with Preferred by Nature (PbN) and a biologist with a specialization in conservation and environment and a master's degree in Earth Sciences. He has been working in the field of environmental certifications since 2014. Yves is qualified to audit the following standards: - FSC FM, CoC, CW - SBP - CoC for PEFC, SFI and RA SC

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 * 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

BIOMASS ENERGY SOLUTION VIELLE SAINT-GIRONS second surveillance audit occurred remotely on January 27th, 2026. The focus for this evaluation was on practical implementation aspects of the SBP system, review of documents and system, evaluation of input material classification (reception and registration), analysis of the critical control points in the existing recordkeeping system as well as correctness and availability of GHG data.

Description of the evaluation:

The audit began with an opening meeting in the Energy Producer facilities. The opening meeting was attended by the BESVSG CEO, Purchase manager and it supplier (SBP certified) responsible staff.

The lead team introduced themselves, provided information about the audit plan, methodology, auditor qualification, confidentiality issues, and surveillance audit methodology, and clarified the verification scope. During the opening meeting, auditors explained CB's accreditation-related issues related to the audit.

After the opening meeting auditor went through all applicable requirements of the SBP standards nr. 4 and 5 and instruction documents 5E covering input clarification, existing chain of custody and controlled wood system, management system, CoC, recordkeeping/mass balance requirements, emission and energy data and categorisation of input and verification of SBP compliant and SBP Controlled feedstock/ biomass. During the process overall responsible persons for the SBP system and over-responsible staff having key responsibilities within the system were interviewed.

After the document review, the RED bridging document was reviewed, focusing on mass balance implementation and Standard 6. Feedstock classification was evaluated.

A closing meeting was conducted at the end of the second day where conclusions were presented and next steps disscused.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
The organization is an end user and 100% of the feedstock used under SBP scope is sourced as SBP controlled biomass + RED compliant.

5.5 Describe audit sampling methodology used

A sample of purchase document were reviewed. Conversion factor used from last year reporting period were evaluated with the relevant efficiency rate. Energy producer facilities under SBP scope were fully evaluated.

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

Strengths: Energy Producer has a strong system to record and handling all deliveries. Production process is closely monitored and the IT system is able to report accurate production data at different production steps. Majority of the feedstock is sourced from nearby the plant. 100% of the feedstock used under SBP scope is sourced as SBP controlled biomass + RED compliant.

Weaknesses: See NCR section

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 documentation was reviewed, following a sampling by the auditor.

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

Collection and communication of data is based on the DTS. Relevant staff is aware of the requested information to report to French authorities on the RED legislation and the use of Radix Tree and DTS reports to access to the

Energy Data.

5.13 Summary of audit findings for competency of involved personnel

Overall responsible person for implementing SBP along with RED is the CEO supported by the Purchase Manager. All relevant staff showed good knowledge of SBP standards. The Supply Base Evaluation is not included in the BP's certification scope.

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 RED.

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. Projections for the next period are also negative.

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