Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of 2Valorise Ham

Additional 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:	Mikhail Rai
Audit team members:	-
Name of the Company:	2Valorise Ham
Company legal address:	De Snep 3324, 3945 Ham, Belgium
Company contact for SBP:	Marilyne Brodel
Company contact email:	marilyne.brodel@2valorise.be
Company website:	
Date of installation:	18 Jul 2011
SBP Certificate Code:	SBP-10-67
Date of certificate issue:	12 Apr 2024
Date of certificate expiry:	11 Apr 2029
Audit closing meeting date:	06 May 2026
Audit cycle:	Additional 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 Gorría Serrano
Date of decision:	05 Jun 2026
Other comments:	Biomass Reports for Stationary Chipping SAR documents without primary feedstocks were verified. Biomass Reports for Mobile Chipping SAR were not evaluated

2.2 Open non-conformities and observations

NC number 9006	NC Grading: Major
Standard:	Instruction Document 6B: Biomass Compliance for Flanders. v1.1
Requirement:	7.6.2 Characteristic 6. Wood that is not an industrial raw material N/A N/A N/A
Description of Non-conformance and Related Evidence:	
NCR against ID 6B: Biomass Compliance for Flanders, v1.2 The Organization declared "Yes" for characteristic 6 within the evaluated biomass reports related to primary feedstock without holding the corresponding VEKA application and/or supporting evidence demonstrating that the evaluated primary woody biomass was accepted as wood not suitable as industrial raw material in accordance with the applicable Flemish requirements. The Organization provided biomass reports developed for the evaluated reporting periods as well as SAR documentation related to mobile chipping activities for primary feedstock and stationary chipping activities for processing residues and post-consumer feedstock groups. The evaluation included review of biomass reports, SAR documentation, supporting feedstock classifications, waste flow documentation, and interviews with the responsible personnel. During the evaluation, it was confirmed that biomass reports related to processing residues and post-consumer feedstock groups were supported by OVAM with provided "Overzichtstabel Inputstromen" document. The evaluated documentation confirmed that the corresponding biomass streams were classified and managed as waste and residue feedstock groups within the applicable Flemish framework and therefore were not considered industrial raw material. Consequently, selection of "Yes" for characteristic 6 within such biomass reports was considered justified. At the same time, it was confirmed that the Organization declared "Yes" for characteristic 6 within biomass reports related to primary feedstock. However, the Organization was not able to provide the corresponding VEKA application and/or supporting evidence required to substantiate such declaration for the evaluated primary woody biomass streams, as, based on input of the Organization, the formalization of this statement is still in progress. Therefore, the declaration could not be verified against the applicable Flemish requirements. As the Organization declared conformity with characteristic 6 for primary feedstock within several evaluated biomass reports without holding the required supporting evidence necessary to substantiate such declaration, a major NCR has been raised.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A

NC Status:	Open

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

No actions taken

2.4 Notes for the next Audit

No additional notes

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; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0; Instruction Document 6B: Biomass Compliance for Flanders. v1.1; SBP Standard 6: Energy and Carbon Balance Calculation 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):	
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	Implementation of ID 6B V1.2 instead of V1.1 and consequent revision of Biomass Reports for the reporting periods of 2021-2023.

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.

2Valorise has more than 15-years experience in the production of green energy from woody biomass: mainly organic (woody) waste from composting facilities, in combination with forest residues (chipped branches and tree tops coming from forestry sites), and wood residues from sawmills and pellet plants (bark and shavings). The energy producer - 2Valorise Ham operates one cogeneration plant on its site. The production capacity is 34-40 MWth and 9,6-11,2 MWe. The Organization sources biomass from a single supplier 2Valorise NV (mother company).

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
2Valorise Ham	De Snep 3324, Ham, Belgium	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 2Valorise HAM receives biomass in the form of wood chips from its sole supplier 2Valorise NV and uses it as biofuel for combined heat and power generation. Biomass is accepted with either SBP-compliant or SBP-controlled claims, accompanied by the SBP EU RED compliant claim. At delivery, each truck is visually inspected at the gate to confirm the biomass type, weight, moisture content, and quality. The results are recorded in the internal database shared with 2Valorise NV. In case of non-conformity with contractual specifications, the delivery may be rejected. Product Group IDs (PGIDs) declared by the supplier are applied by 2Valorise HAM without modification. For GHG data calculations, the relative share of each feedstock characteristic is based on the registered inputs and corresponding SAR data provided by the supplier. The Chain of Custody system is fully aligned with that of 2Valorise NV and implemented under the same management responsibility and data control procedures.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Energy Producer’s management system and supporting control measures were capable of ensuring compliance with the applicable Flemish requirements related to biomass reporting and eligibility for renewable energy support.
The scope of the evaluation covered:

- Review of the Organization’s management procedures;
- Interviews with responsible staff;
- Review of records, supporting evidence and calculations;
- Verification of feedstock classification and sourcing information;
- Review of GHG data collection and calculation methodologies;
- Evaluation of biomass reports for Flanders and associated verification statements.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Mikhail Rai	2.0
2. On-site (excl. travel time)	Mikhail Rai	3.0
3. Report writing	Mikhail Rai	5.5

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Mikhail Rai	Audit Team Leader	Preferred by Nature international auditor and a technical lead specializing in SBP and SURE certification schemes, with expertise in biomass certification and quality review. Mikhail holds BSc in Forestry and MSc in Hospitality (Sustainable Tourism). He has experience with more than 200 evaluations against various schemes (SBP, PEFC, FSC, SURE, LegalSource, ISO) worldwide.

5.3 Description of evaluation activities

The audit of the Organization was conducted remotely on 6 May 2026.
The evaluation specifically focused on verification of biomass reports developed in accordance with the updated SBP Instruction Document 6B (Version 1.2), including verification of feedstock classification, sustainability declarations, GHG calculations, supporting evidence, and consistency of information used for preparation of the reports. Verification statements were issued for the evaluated biomass reports.
The audit commenced with an opening meeting during which the scope of the evaluation, changes related to the updated Instruction Document 6B requirements, audit methodology, and evaluation process were discussed with the Organization's responsible personnel.
Evaluation activities included review of biomass reports, supporting calculations, SAR and SBR documentation, feedstock classification records, risk assessments, GHG calculations, supporting evidence and management system records relevant to preparation of the biomass reports. Interviews with responsible personnel were conducted to clarify implementation of the updated reporting requirements and the methodology used for preparation of the biomass reports and associated verification statements.

Audit conclusions were finalized on the same date. As of the closing meeting, one document required to substantiate a declaration made within the evaluated biomass reports was not available. Consequently, one major non-conformity was raised. Consequently, only Biomass Reports for Stationary Chipping SAR documents without primary feedstocks were verified. Biomass Reports for Mobile Chipping SAR were not evaluated.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
Not applicable for the End User.

5.5 Describe audit sampling methodology used

The sampling approach was risk-based and focused on verification of information transferred into the biomass reports developed in accordance with SBP Instruction Document 6B Version 1.2. The evaluated biomass reports covered historical reporting periods (2021–2022 and 2022–2023). These reporting periods had previously been evaluated in 2024 against the requirements applicable at that time under SBP Instruction Document 6B Version 1.1. The current evaluation was triggered by the introduction of additional requirements under Instruction Document 6B Version 1.2. As the evaluated activities had already occurred prior to the current audit, the evaluation was conducted using documented evidence retained by the Organization, including SAR documentation, supporting database records, delivery records, intermediate reports, risk assessments, geolocation information and other records applicable to the evaluated reporting periods. Sampling activities focused on verification of consistency between these data sources. Where applicable, conclusions were additionally supported by evidence obtained during previous evaluation activities conducted for the same Biomass Producer, including field verification activities performed in 2024 and subsequent surveillance activities conducted in 2025. Particular attention was given to newly introduced data fields, allocation methodologies, traceability of reported values and values requiring additional justification or supporting evidence.

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
- A small number of management staff and clearly designated procedures
- Robust recordkeeping system, ensuring transparency

Weaknesses:

- One characteristic within the evaluated biomass reports was not supported by the required evidence

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

The Organization applies a transfer system identical to that implemented by 2Valorise NV. All deliveries received from 2Valorise NV are recorded using the same data management and record-keeping tools, ensuring full traceability of SBP and EU RED compliant claims.
The verification confirmed that the Organization’s record-keeping and documentation system is consistent with SBP Standard 4 requirements. Data on inputs and outputs are mirrored in the shared spreadsheets and DTS transactions maintained under the common management responsibility. The system was reviewed and found adequate to ensure accurate and transparent tracking of certified biomass received and used at the CHP site.

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

The Organization collects information on energy and carbon from it's supplier via DTS and the internal database. These records include information on types of biomass, energy and carbon in the SAR documents, delivery records and other relevant data.
The Organization uses disaggregated values to estimate GHG emissions and savings. The data received from the single supplier 2Valorise NV (the mother company). The process of calculation is transparent and based on the data obtained by the same staff.

5.13 Summary of audit findings for competency of involved personnel

The Organization has documented qualification requirements for personnel involved in the different aspects of the SBP system. In general 3 persons shares responsibilities for maintaining the management system. According to interviews, review of formal qualifications and the set of procedures and documents that were composed for the SBP system, the competency of main responsible staff is admitted to be sufficient.

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

Although no biomass deliveries or production activities have taken place at the 2Valorise HAM site since 2023, the Organization maintains the capacity to calculate and report GHG data in accordance with SBP Standard 6. All input data are provided by 2Valorise NV through the corresponding SAR and SREG documents. Both organizations share the same point of ownership change, where all sustainability and GHG characteristics are transferred and recorded.
The GHG calculation procedures and conversion factors applied by 2Valorise HAM are identical to those verified at 2Valorise NV. During the audit, sample verification of input data confirmed that the same methodologies, emission factors, and country-of-origin values are used consistently. Despite the absence of operational activities, the Organization retains access to all relevant data and documentation necessary to prepare biomass and GHG reports under the Flemish reporting framework.

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