Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of Stora Enso Skog AB, Bioenergi

Main (Initial) 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:	Kersti Kuum
Audit team members:	Isabelle Östling
Name of the Company:	Stora Enso Skog AB, Bioenergi
Company legal address:	Åsgatan 2, 79130 Falun, Sweden
Company contact for SBP:	Johan Rosander
Company contact email:	johan.rosander@storaenso.com
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-15-06
Date of certificate issue:	06 Nov 2026
Date of certificate expiry:	05 Nov 2031
Audit closing meeting date:	09 Oct 2026
Audit cycle:	Main (Initial) 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):	Liene Suveizda
Date of decision:	20 Oct 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 9879	NC Grading: Observation
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.5 The Organisation shall maintain documented procedures (i.e., work instructions or equivalent documentation), covering all relevant requirements within the scope of the certificate and reflecting current Organisational activities. Documented procedures shall include at a minimum: – training, – internal audits, – record-keeping, – stakeholder engagement, including management of comments and complaints, – handling non-conforming products and non-appropriate documentation, – material receipt: input/purchasing, – material accounting, – sales transactions: output/sales, – claims, – business integrity, social, and health and safety requirements, – subcontracting activities/subcontractors (where applicable), and – collection and communication of data for energy and carbon balance calculations. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During the audit different documented procedures were discussed. An observation on adding a dedicated section to the SBP control system that identifies the records and supporting documents maintained together with their storage location. While the management system references all records and systems and their locations, but they are referenced in the different part of the control system. A consolidated list would improve transparency and make future audits more efficient. As all necessary information is in the procedures and referenced. Then this was raised as an observation.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9880	NC Grading: Observation
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.3 The Organisation shall appoint a management representative who has overall responsibility and authority for the Organisation's conformance with all applicable certification requirements. The management representative shall have the required qualifications (competences, knowledge and experience) and/or training and sufficient resources to be effective. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Organization should further clarify responsibilities in the responsibility matrix. While all the SBP related responsibilities are documented, and a number of different roles are described in the list. The SBP-related activities are carried out by a smaller group of individuals. A more focused responsibility list would improve auditability of the management system. As the responsible persons are all listed and company follows the requirement, then this is raised as an observation.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	N/A
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

Additional documents sent.

2.4 Notes for the next Audit

As no SBP-certified transactions had been completed at the time of the initial certification assessment, implementation of the documented procedures could not be verified through transaction records, SBP Batch IDs, DTS entries or operational evidence. Verify practical implementation and effectiveness of the mass balance system

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Trader
Secondary activity	
Approved Standards	SBP Standard 4: Chain of Custody v2.1 ; SBP Standard 5: Collection and Communication of Data v2.1 ; Instruction Document 5E: Collection and Communication of Energy and Carbon data v2.2; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 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	No
Includes EU RED Supply Base Evaluation (SBE)	No
Products	WB 4.1 Roundwood, WB 2.1 Wood chips
Feedstock origin (countries):	Estonia, Norway
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	Yes
Changes in the scope	Assessment audit

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.

The organization operates through central sourcing, sales, logistics and sustainability functions, supported by biomass terminal Fyrudden. This terminal will be used for receiving, storing, consolidating and dispatching biomass. In most cases the transactions will be made without physical possession and the terminal is not used very often. Within the SBP supply chain, Stora Enso Skog AB Bioenergi acts as a trader between biomass suppliers and energy producers. The company is responsible for supplier verification, traceability, chain of custody control, mass balance management where applicable, and the transfer of sustainability information through the DTS. Key inputs include roundwood and wood chips sourced from approved suppliers and assessed supply bases. Associated sustainability information, certification details and transaction data are collected and maintained within the company's management system. Outputs are sold with applicable SBP claim. The management system is designed to meet the requirements of applicable SBP Standards and instruction documents through documented procedures covering traceability, supplier approval, sustainability data management, internal auditing, training and stakeholder engagement.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Stora Enso Skog - Bioenergi AB	Gävlevägen 1, Skutskär	Fyrudden terminal (storage) and office	☒
Stora Enso Skog - Bioenergi AB	Åsgatan 22, Falun	Office	☐

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 Organization purchases biomass with SBP-compliant and SBP-controlled claims as well as EU RED claims. The verification of a claim validity takes place when DTS transaction is accepted. Unless the transaction is accepted a certain batch stored separately what can be ensured by the storage capacity of tons. Biomass can be accompanied by FSC and PEFC claims on paper documents, but the main purpose is to monitor and transfer the SBP claims to the customer. To ensure this the Trader keeps records for each batch and its characteristics. Mass-balance accounts are linked to storage and the company will maintain separate mass balance accounts per product type. In most cases the transactions will be made without physical possession (physical separation) and the terminal is not used very often. The Organization transfers RED sustainability characteristics through the DTS with the reference to PBid's received from the suppliers.

4 Specific objective of the audit

The evaluation focused on confirming that the organisation's systems effectively ensure compliance with all applicable SBP requirements within the certification scope. The specific objective of this evaluation was to confirm that the Trader'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 CoC system control points;
- Interviews with responsible staff;
- Review of the records;
- Terminal visit;
- GHG data collection analysis and assessment of compliance with ID 5E;
- EU RED related procedures.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Kersti Kuum	2.0
2. On-site (excl. travel time)	Kersti Kuum, Isabelle Östling	7.0
3. Report writing	Kersti Kuum	8.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Kersti Kuum	Lead auditor	Preferred by Nature Chain of Custody Specialist, FSC, PEFC and SBP specialist and lead auditor. BSc in Industrial Ecology and MSc in Environmental Management and Cleaner Production from Tallinn University of Technology. Previous work experience in Environmental management. Has worked in state and private companies.
Isabelle Östling	Trainee	Isabelle has a master´s degree in Environmental Science from the Swedish University of Agricultural Science in Uppsala. She has experience with environmental and quality issues in the forestry sector as well as FSC. Isabelle has completed lead auditor training for FSC and PEFC.

5.3 Description of evaluation activities

The main (initial) audit was carried out on-site on **1 October 2026** in accordance with the audit plan and covered the Stora Enso Skutskär office and SBP scope as a **trader with physical possession**. Activities included opening and closing meetings, interviews with responsible personnel, review of SBP CoC and EU RED procedures, and sample verification of DTS/SREG and transaction controls.

The evaluation focused on documented procedures, supplier and transaction controls, traceability, claims management, DTS use, and energy/carbon data handling. Audit methods included document review, staff interviews, system review and sampling of purchase/sales documentation and related records, storage site visit.

As before the main (initial) audit **the Organisation has not had any SBP-related transactions** and does not produce or process biomass, no feedstock sourcing, conversion, production, or active mass balance operation was evaluated.

Organization is outsourcing handling service in the terminal. Outsourcing agreement in place.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
The Organisation is a trader with physical possession.

5.5 Describe audit sampling methodology used

Sampling was risk-based and proportionate to the Organisation's scope as a trader of pellets with physical possession and storage in scope. The audit covered the office site, and terminal. Sampling focused on documented procedures, supplier controls, purchase/sales records, claim and traceability controls, DTS/SREG requirements, and energy/carbon data handling. Interviews were conducted with responsible personnel to verify understanding of supplier verification, claim checks, transaction recording, sales documentation, DTS use and EU RED requirements. Critical control points sampled included supplier certificate verification, incoming claim and Batch ID checks, one-step-up and one-step-down traceability, outgoing claim control, and DTS transaction registration. No physical stock, storage segregation, biomass processing, conversion, or mass balance operation was sampled, as these are not active within the Organisation's operations as of the time of assessment.

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:
Stora Enso Skog Bioenergi has established a comprehensive management system to support conformity with the applicable SBP requirements for an SBP Trader operation. The organisation benefits from an established governance framework supported by existing FSC® and PEFC Chain of Custody certifications, documented responsibilities, supplier approval processes, deviation management, training systems and operational controls. The SBP control system has been integrated into the wider management system, providing a strong foundation for implementation of SBP requirements.

Weaknesses:
Not 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

☒ 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 evaluation of Standard 4 focused on the Organisation's Chain of Custody controls for purchasing, legal ownership, outsourced storage in scope, traceability, physical separation, claim control, record keeping and DTS transaction linkage. The audit reviewed documented procedures, supplier verification controls, purchase and sales documentation, Batch ID handling, and one-step-up/one-step-down traceability.

The Organisation has defined a physical separation CoC model and procedures for recording SBP Batch IDs, claims, tonnage and transaction data. However, effective implementation was not fully demonstrated.

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

The evaluation of Standard 5 focused on the Organisation's procedures for collecting and communicating batch-level sustainability, energy and carbon data through the DTS, including Batch IDs, claim type, product type, tonnage, SREG requirements. The Organisation's procedure describes the required DTS and SREG data fields for inland and sea transport and requires data changes during ownership to be recorded.

As the Organisation is a trader and does not produce or process biomass, no production energy data or SAR preparation was applicable. The system is designed to pass supplier-provided sustainability and energy/carbon data through the supply chain via DTS.

5.13 Summary of audit findings for competency of involved personnel

The overall responsibility lies with the Head of Bioenergy. Head of Bioenergy shares responsibilities for maintaining the management system, ensure traceability and data communication with different participants. Main operational responsibilities regarding DTS transactions lie on Head of Marketing and Sales person. At this stage it is sufficient to cover the issues related to certification. Training was provided for all responsible persons by external consultant. Stora Enso also has experience with SBP certification in Norway and Estonia.

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