Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of Edenderry Power Ltd

Third 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:	Christian Jürgensen
Audit team members:	Christian Jürgensen
Name of the Company:	Edenderry Power Ltd
Company legal address:	Main Street, W12 XR59 Newbridge, Co. Kildare , Ireland
Company contact for SBP:	Joseph Spollen
Company contact email:	joseph.spollen@bnm.ie
Company website:	https://www.bordnamona.ie
Date of installation:	27 Nov 2000
SBP Certificate Code:	SBP-10-20
Date of certificate issue:	23 Feb 2024
Date of certificate expiry:	22 Feb 2029
Audit closing meeting date:	20 Aug 2026
Audit cycle:	Third 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):	Kersti Kuum
Date of decision:	11 Nov 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 9614	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.26 In cases where an Organisation outsources activities to independent third parties, hereafter referred to as 'subcontractors', the Organisation shall ensure that they comply with applicable requirements of the SBP Standards within the scope of the certificate. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The Organisation periodically purchases vessel consignments of woodchip supplied with an SBP-compliant claim. The consignments are discharged at Greenore Port, Co. Louth, and are held in storage halls owned and operated by Doyle Shipping Group Unlimited Company before onward haulage to Edenderry Power Station. The Organisation has confirmed that it retains legal ownership of the material throughout the period it is held at the port. Storage of SBP-certified material by a third party, on the Organisation's behalf and within that third party's own facilities, is an outsourced activity for the purposes of SBP Standard 4 clauses 1.26 to 1.33. The scope of works carried out by the subcontractor comprises acting as ship's agent, stevedoring and unloading of product from the vessel, transport to the temporary storage location, stockpiling, reloading to road haulage vehicles, liaison with hauliers, and the completion and provision of delivery notes, bills of lading, weighbridge records, stock ledger, batch and consignment references, BIMS and DTS records and opening-to-closing stock reconciliation. The subcontractor therefore takes physical custody of SBP-certified material and maintains the records on which the SBP claim depends. As audited, the Organisation had made a determination on the matter and recorded it in section 13.4 of version 17 of the FSC Document Control System, but the determination rested on a checklist at Appendix 23 whose clause tests did not correspond to the requirements of SBP Standard 4 v2.0 at the clause numbers used, with the result that the requirements at clauses 1.27, 1.30, 1.33 and the greater part of 1.31 were not tested. Evidence provided prior to report finalisation: an executed Professional Services Contract between Edenderry Power Limited and Doyle Shipping Group Unlimited Company dated 7 June 2024, for the provision of stevedoring services at Foynes and Greenore ports; and a revised Appendix 23 in which the clause-by-clause tests have been aligned with the requirements of SBP Standard 4 v2.0, correcting the mapping defect. The following were not met at the time of report finalisation. First, the agreement does not contain a restriction preventing the subcontractor from making unauthorised SBP claims or issuing sales documentation in the Organisation's name, as required by clause 1.31; the Organisation's own assessment under Appendix 23 records against that clause that the agreement requires updating with wording around SBP, and the Organisation has confirmed that the amendment is to be made. Second, the outsourcing is not shown within the scope of the certificate and confirmation that it has been included has not been provided. Third, the Appendix 23 assessment has not been completed: the assessment details, the conformity status against each clause and the overall result are blank. The non-conformance is graded minor. The material is supplied with an SBP-compliant claim	

on arrival, the Organisation retains ownership of it throughout, the records on which the claim depends are maintained and were reconciled during the audit, and no evidence was found that the integrity of the SBP claim has been affected. The deficiency is in the contractual wording, the certificate scope and the Organisation's own documented verification of the arrangement rather than in the control of the material. Comments for certificate holder: the Organisation is advised to amend the agreement with Doyle Shipping Group to include the restriction required by clause 1.31, to confirm that the outsourcing is included within the scope of the certificate, and to complete the Appendix 23 assessment for the arrangement. The Organisation should also confirm whether SBP-certified material is held at Foynes as well as at Greenore, as the agreement covers both ports.	
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
Original Due Date:	2027-11-11
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9615	**NC Grading: Observation**
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Requirement:	1.3.1 The Biomass Producers shall apply a Risk-Based Approach (RBA) when evaluating forest feedstock against RED sustainability criteria14. The Risk-Based Approach used in SBP scheme is referred as a Supply Base Evaluation (SBE). Thus, when evaluating forest feedstock against RED sustainability criteria, in addition to this instruction document, the Biomass Producer shall also follow relevant requirements of SBP Standard 2 including defining the supply base, implementing stakeholder engagement, ensuring competence, undertaking risk mitigation, management system monitoring and reporting. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
2025: The organization is advised to ensure that: - Felling license (FL) / Forest management plan / operational report / harvest protocol include a “checklist” for the assessment of potential impacts as well as an assessment of measures to minimise soil compaction at operational level - Operational reports created during or after harvest show proof that precautionary measures have been implemented regarding soil protection and include dated and geo-tagged pictures before-and after- the intervention or written description of impacts on logging trails and damages on the remaining stand - Operational reports / harvest protocols confirm that local best practice guidelines or relevant legislation regarding soil protection during harvesting operations are complied with (i.e., chosen harvesting system is justified in respect of soil type and slope) Further, the organization is advised to ensure that: - Annex 2 - EU RED SBE Finding (iv) in its SBR includes a description of the above measures. 2026: Evidence provided: Revised Primary Feedstock Site Visit form (Form RF 10023 Rev 0), which records the RED III criteria checked at site including "Maintenance of Soil Quality and Biodiversity", together with completed site visit records. A completed record for the Euroforest Ireland harvest site at Leitrim was reviewed at this audit and records the criterion as met, with general notes on machine condition, brash management and replanting. Revised Supply Base Report, finalised and approved 29 August 2026. Evaluation of Evidence: Operational soil-protection practice was verified in the field at the harvest sites inspected during this audit. At the sites inspected on 18	

and 19 August 2026 brash had been retained on the area in sufficient volume to avoid disturbance of soil quality, broadleaf trees had been retained, and adjacent areas had already been replanted; no evidence of unmitigated compaction was observed. The site-level element of the observation is addressed. The second element is not. Annex 2 – EU RED SBE finding (iv) of the Supply Base Report, in the version finalised on 29 August 2026, still contains only a general description of the wildlife, protected-areas and felling-licence framework and the monitoring role of the Forestry Inspectorate. It does not describe the operational measures used to minimise soil compaction — selection of the harvesting system by soil type and slope, use of brash mats, and before-and-after evidence - as advised. The Supply Base Report has been revised since the audit without this element being implemented. The observation therefore remains open, narrowed to the description of operational soil-protection measures in Supply Base Report Annex 2, EU RED SBE finding (iv).	
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

NC number 9613	NC Grading: Major
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	3.9 The Organisation shall evaluate the risk, considering the probability and the consequences of non-conformance, for each Indicator of Standard 1. N/A N/A
Description of Non-conformance and Related Evidence:	
SBP Standard 2: Feedstock Verification v2.0, read together with SBP Standard 1: Feedstock Compliance v2.0 and Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0 This audit was conducted as a combined FSC Chain of Custody / Controlled Wood and SBP surveillance audit, with an extension of the SBP scope to include SBP Standard 1 and Instruction Document 1A. The extension was requested by the Organisation as the means of addressing open FSC non-conformance 2025-010142, which concerns the eligibility of willow feedstock from short rotation coppice on agricultural land. The Supply Base Evaluation (SBE) and the Supply Base Report (SBR) are therefore the instruments through which the risk profile of Trees Outside Forests (TOF) feedstock, and of short rotation coppice willow in particular, is to be evaluated and reported. In the form presented at this audit they do not perform that function. The Organisation declares Trees outside forest (TOF) – Agricultural land feedstock (3A) within its Supply Base for both Ireland and the United Kingdom, and identifies TOF (3A) as the principal reason a Supply Base Evaluation is required. The Supply Base Evaluation reported in the SBR has nevertheless not been carried out against the Indicators of SBP Standard 1 that Instruction Document 1A, section 2 (pages 5–11), identifies as applicable to that feedstock category. This was recognised to be due in part to Annex 1 of the SBR, "Detailed findings for Supply Base Evaluation indicators" not having been made available to the organisation in the Supply Base Report template in Audit Portal. However, because this audit was a also scope extension audit to include SBP Standard 1 and Instruction Document 1A, and because the SBE and SBR are the mechanism by which the Organisation seeks to demonstrate the eligibility and risk profile of short rotation coppice willow feedstock, the deficiency goes to the core of the extended scope rather than to a detail within it. On this basis a major non-conformance was raised.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	The Organisation on 28 August 2026 - prior to report finalisation - submitted a new Supply Base Report, which had been revised and completed. Annex 1 of the Supply Base Report, “Detailed findings for Supply Base Evaluation indicators”, is now populated and records 34 Indicators of SBP Standard 1, each with Supply Base Verifiers, a risk rating justification and a risk rating. Section 3.3, Risk Management Measures, identifies the Area/sub-scope for every entry as short rotation coppiced willow and records the Biomass Producer's own risk assessment as the risk assessment used. Measures specific to short rotation coppiced willow are recorded for Indicators 1.1.2, 1.1.4 and 2.2.1, the last being a site visit and completion of the TOF Feedstock Checklist with interview of the grower on the timing of plantation, review of land ownership documentation and investigation of the land preparation undertaken for the crop.
Findings for Evaluation of Evidence:	The set of Indicators evaluated in Annex 1 was checked item by item against the applicability table at section 2 of Instruction Document 1A, column “Woody energy crops, short rotation coppice”, which marks 34 of the 42 Indicators of SBP Standard 1 as applicable and 8 as not applicable. All 34 applicable Indicators are now evaluated and rated; none is missing; and none of the 8 Indicators marked N / A for that category is included. The risk rating justifications are Indicator-specific and, in the entries examined, substantive: the Indicator 3.1.1 justification invokes Route A and Ireland's Nationally Determined Contribution to the UNFCCC covering carbon emissions and removals from agriculture, forestry and land use; the Indicator 4.1.3

	justification identifies the applicable Irish employment legislation; the Indicator 2.2.3 justification links soil-quality compliance to the conditionality of the Basic Income Support Scheme. A single risk rating is recorded for each Indicator and section 3.3 identifies the sub-scope for every entry, so ratings are no longer reported for the Supply Base as a whole without attribution to a feedstock category. The requirements of SBP Standard 2 v2.0 clauses 3.9, 3.10, 7.1, 4.1 and 4.2 are met in respect of Trees outside forests – Agricultural land feedstock, woody energy crops and short rotation coppice. The non-conformance is thus closed, and the extension of scope to SBP Standard 1 and Instruction Document 1A is recommended for confirmation on the certificate. One matter identified during evaluation of this evidence does not form part of this non-conformance and is raised separately as observation 9670: the Supply Base Report reports the same 34 Indicators as specified risk in section 3.3 and as low risk in Annex 1.
NC Status:	Closed
Original Due Date:	2027-02-11
Closing Date:	2026-11-11
Upgrade Date:	N/A
Update Date:	N/A

NC number 9616	**NC Grading: Minor**
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	3.2 The Organisation shall identify the applicable requirements of this Standard using the table in Standard 2, p3.2. N/A N/A
Description of Non-conformance and Related Evidence:	
2025: The organization makes a minor share of SBP-controlled claims based on evidence that willow feedstock from short rotation coppice on agricultural soil feedstock is sourced through an SBP-recognized controlled scheme (FSC Controlled wood). However, it is unclear from the documented procedure how feedstock from willow species planted and maintained solely for fuel under a short rotation coppice on agricultural soil is included in the Centralized National Risk Assessment for Ireland (FSC-CNRA-IE V1-0 EN) and thus eligible for FSC Controlled Wood status in a sourcing context. The CNRA outlines how Agri-environmental farm planning schemes such as Rural Environment Protection Scheme and Agri Environmental Options Scheme (AEOS) support the objective of maintaining and enhancing the conservation status of areas of conservation value for ecological and/or geological/geomorphological heritage, while the 'Short Rotation Coppice Willow Best Practice Guidelines' publication of the Agriculture and Food Development Authority highlights how Willow are carbon neutral energy crops not to be cultivated on peaty soils, between other aspects. However, a specific reference is missing. On this basis a minor non-conformance was raised.	
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:	Signed commitment of the Biomass Manager dated 6 July 2025, "Edenderry Power's commitment to develop a Risk Assessment to SBP Standard 1 for Trees Outside the Forest (TOF)", undertaking that the Supply Base Evaluation shall include a risk assessment against each of the criteria in Standard 1 applicable to TOF – Agricultural land feedstock (3A). Request for extension of the SBP scope to SBP Standard 1 v2.0 and Instruction Document 1A v1.0, audited at this audit. Risk register "Risk Assessment Trees Outside Forest (TOF)", BNM-BIO-SBP-TOF-RA-001 v1.0, effective 24 July 2026. TOF Supplier Declaration template (SBE Annex

	7) and completed declarations for short rotation coppice willow suppliers. Revised SBR sections addressing Trees Outside Forests.
Findings for Evaluation of Evidence:	The Organisation no longer relies on the FSC Controlled Wood route alone as the basis for short rotation coppice willow. The applicable requirements of Standard 2 have been identified under clause 3.2 by bringing the feedstock within the Supply Base Evaluation and adopting SBP Standard 1 and Instruction Document 1A. The specific requirement of clause 3.2 is therefore met and this non-conformance is closed. The adequacy of the resulting Supply Base Evaluation is a separate matter and is addressed under major non-conformance raised at the 2026 audit.
NC Status:	Closed
Original Due Date:	2027-11-11
Closing Date:	2026-11-11
Upgrade Date:	N/A
Update Date:	N/A

NC number 9617	**NC Grading: Minor**
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Requirement:	3.3.12 The organisation shall make available to auditors all mass balance data in advance of the planned Certification Body audit. N/A N/A
Description of Non-conformance and Related Evidence:	
2025: The Organisation did not make all mass balance data available to the auditor in advance of the audit. All requested documentation was made available during the audit. On this basis a minor non-conformance was raised.	
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:	2026: Documented procedure "Mass Balance Calculation Process", RE 3052 Revision 0, issue date 18 August 2025, which defines the input reports required from BIMS, the calculation and categorisation steps, the drying-factor range of 0.55–0.65, the ±4% yard and handling loss tolerance and the requirement to audit the mass balance at least twice annually. Quarterly mass balance accounts for the reporting period 1 July 2025 – 30 June 2026, submitted in advance of the audit in accordance with the audit plan.
Findings for Evaluation of Evidence:	The mass balance accounts were received ahead of the on-site audit and were reconciled during the audit against BIMS stock consumption records and EU-ETS verified consumption. The documented procedure establishes the responsibilities and the periodic check that address the root cause. The requirement is met.
NC Status:	Closed
Original Due Date:	2027-11-11
Closing Date:	2026-11-11
Upgrade Date:	N/A
Update Date:	N/A

NC number 9670	NC Grading: Observation
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	4.1 The Organisation shall prepare a Supply Base Report (SBR) using the SBP Audit Portal. N/A N/A
Description of Non-conformance and Related Evidence:	
Raised on evaluation of the corrective action evidence submitted to close major non-conformance 9613. The Supply Base Evaluation has now been carried out against each Indicator of SBP Standard 1 that Instruction Document 1A section 2 identifies as applicable to Trees outside forests (TOF) – Agricultural land feedstock, woody energy crops and short rotation coppice. Annex 1 of the Supply Base Report records all 34 applicable Indicators, each with Supply Base Verifiers, an Indicator-specific risk rating justification and a risk rating of "Low Risk". The Supply Base Report nevertheless reports the outcome of that evaluation in two mutually exclusive ways. The same 34 Indicators appear in section 3.3 under the heading "Indicator with specified risk", each with a Risk Management Measure, while Annex 1 rates every one of them as low risk. SBP Standard 2 v2.0 clause 3.10 provides that all Indicators that cannot be categorised as low risk shall be considered specified risk, and clause 7.1 requires Risk Management Measures for Indicators rated as specified risk. On the ratings recorded in Annex 1 no Indicator is a specified risk; on the face of section 3.3 every Indicator is. A stakeholder reading section 3.3 would understand the Organisation to have found specified risk across the entirety of its short rotation coppice willow supply base, which is not what the Supply Base Evaluation concluded. Every applicable Indicator has been evaluated, rated and attributed to a sub-scope, and the control measures described in section 3.3 are documented and, for the Indicators tested in the field, verified as operating. The Organisation is reporting more control than its own ratings require rather than less. On that basis the matter is graded an observation rather than a non-conformance. Comments for certificate holder: the Organisation is advised to reconcile section 3.3 and Annex 1 so that the risk rating and the specified-risk status of each Indicator are consistent - either by restricting section 3.3 to Indicators that cannot be categorised as low risk, or, where section 3.3 is intended to record the measures by which a specified risk is reduced to a low residual risk, by recording the pre-mitigation rating in Annex 1 and stating that the rating shown is the residual rating. Evidence Provided by Company: A further revised Supply Base Report was submitted prior to report finalisation. The risk rating recorded in Annex 1 for each applicable Indicator is "Low Risk", and section 3.3 no longer lists those Indicators under the heading "Indicator with specified risk". Findings for Evaluation of Evidence: The Supply Base Report was inspected directly in the SBP Audit Portal. Annex 1 records a low risk rating for every Indicator of SBP Standard 1 applicable to the feedstock categories within the scope of the Supply Base Evaluation, for both Ireland and the United Kingdom, and section 3.3 records no Risk Management Measures against specified-risk Indicators. The two mutually exclusive statements that gave rise to this observation no longer appear, and the risk rating and the specified-risk status of each Indicator are consistent. The observation is closed.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Closed
Original Due Date:	N/A
Closing Date:	2026-11-11
Upgrade Date:	N/A
Update Date:	N/A

2.3 Actions taken by Organisation Prior to Report Finalisation

During the audit the Organisation retrieved and presented all records requested by the audit team and provided access to the Supply Base Report record in the SBP Audit Portal so that the completeness of Annexes 1 to 4 could be inspected directly.

Following the closing meeting and prior to finalisation of this report the Organisation submitted corrective action evidence in respect of major non-conformance 9613. A revised Supply Base Report and version 17 of the Edenderry Power FSC Document Control System were forwarded on 28 August 2026, and a further revised Supply Base Report, finalised and approved on 29 August 2026, was submitted following the first evaluation of that evidence. The revised Supply Base Report brings the Supply Base Evaluation within scope of every Indicator of SBP Standard 1 applicable to short rotation coppice willow under Instruction Document 1A. On evaluation of that evidence major non-conformance 9613 was closed prior to report finalisation.

Version 17 of the FSC Document Control System also introduced a new section 13.4 recording a determination on the outsourcing of third-party storage, and a new Appendix 23 Outsourcing Compliance Checklist. A further revised Appendix 23, in which the clause tests are aligned with the text of SBP Standard 4 v2.0, and the executed agreement with the port operator were submitted prior to report finalisation. The matter is recorded as minor non-conformance 9614; see section 2.2.

A series of further corrections to the Supply Base Report were made by the Organisation prior to report finalisation and were verified by the auditor directly in the SBP Audit Portal. The Supply Base is now described for both jurisdictions, with Ireland at 0,73 million hectares and the United Kingdom (Northern Ireland) at 0,12 million hectares, consistent with Annex 10 of the Supply Base Evaluation, and the Trees Outside Forest product groups are declared for both. The risk ratings recorded in Annex 1 and the presentation of section 3.3 were reconciled, and observation 9670 is closed. The EU RED Supply Base Evaluation at Annex 2 was completed for both countries: the management system is described for each of the sustainable harvesting criteria, the six sub-criteria under criterion (vi) are differentiated, the Northern Irish legal and enforcement framework is described where it applies, and the LULUCF criteria of Article 29(7) are recorded as assessed at Level A. The Article 29(2) assessment for Trees Outside Forests feedstock at Annex 4 was completed for both soil quality and soil carbon in both jurisdictions, identifying the instruments that bear on soil, their enforcement and effectiveness, and the management and monitoring arrangements required at grower level.

2.4 Notes for the next Audit

1. Verify that the agreement with the third-party port operator has been amended to include the restriction required by SBP Standard 4 clause 1.31, that the outsourcing is shown within the scope of the certificate, and that the Organisation's assessment under Appendix 23 has been completed (minor non-conformance 9614).
2. Verify that Annex 2 of the Supply Base Report evidences the operational soil-protection measures at the level of the harvesting operation, including the checklists, operational reports and post-harvest records advised at the previous audit (observation 9615).
3. Verify that the Audit Portal duplicate country entry in Annex 4 of the Supply Base Report has been removed, and that the Supply Base Report continues to describe the Supply Base consistently for both Ireland and the United Kingdom.

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	End User
Approved Standards	SBP Standard 2: Feedstock Verification v2.0; 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 1: Feedstock Compliance v2.0; Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
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)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 2.1 Wood chips
Feedstock origin (countries):	Ireland, United Kingdom
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	Audited at this audit as a requested scope extension: SBP Standard 1: Feedstock Compliance v2.0; Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0. Major non-conformance 9613, which prevented confirmation of the extension, was closed prior to report finalisation, and the extension is accordingly recommended for confirmation on the certificate. The Supply Base was also corrected prior to report finalisation to record both

	Ireland and the United Kingdom (Northern Ireland).

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.

Edenderry Power Limited (EPL) is a wholly owned subsidiary of Bord na Móna, an Irish semi-state body. EPL operates the 128 MWe Edenderry Power Plant at Ballykilleen, Edenderry, Co. Offaly, Ireland. The plant commenced operation in 2000 and was originally 100% peat-fired. From 2008 it co-fired peat with biomass, with biomass volumes increasing year on year, and since January 2024 it has been 100% biomass-fired. The plant provides dispatchable renewable power to the Irish electricity grid. The biomass consumed at the plant is made up primarily of indigenously sourced residual materials from the sawmilling, forestry, tree surgery and agricultural residue sectors, supplemented by imported woodchip and wood pellets. The Organisation sources primary feedstock (low-grade roundwood and chips) and secondary feedstock (by-products of primary wood processing), and produces chips from roundwood at its own log yards. All biomass sourced and produced is used solely for the generation of electricity at the plant; no material is sold on to third parties and no outward SBP or FSC claims are made. The Organisation reports 95 employees, an annual maximum production capacity of 530,000 tonnes, approximately 140 direct feedstock suppliers and approximately 40 sub-suppliers. For the reporting period 1 July 2025 to 30 June 2026 the SAR records total input feedstock of 574,807 wet metric tonnes. The Organisation operates a network of log storage and woodchipping yards across the midlands, west and south of Ireland, operated on its behalf by four chipping and haulage contractors, and manages stock through the Biomass Inventory Management System (BIMS).

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Edenderry Power Ltd	Ballykilleen, Edenderry, Co. Offaly	Power station: feedstock intake to combustion	☒
Edenderry Power Ltd	Ballyforan Site, Co. Galway	Log storage and woodchipping yard (storage site)	☒
Edenderry Power Ltd	Drumman Site, Rochfortbridge, Co. Offaly	Log storage and woodchipping yard (storage site)	☒
Edenderry Power Ltd	Toar Site, Tyrrellspass, Co. Westmeath	Log storage and woodchipping yard (storage site)	☐
Edenderry Power Ltd	Croghan Site, Croghan, Co. Offaly	Log storage and woodchipping yard (storage site)	☐
Edenderry Power Ltd	Silvermines Site, Silvermines, Co. Tipperary	Log storage and woodchipping yard (storage site)	☐
Edenderry Power Ltd	Bawnmore Site, Littleton, Co. Tipperary	Log storage and woodchipping yard (storage site)	☐
Edenderry Power Ltd	Cuil na Mona Site, Portlaoise, Co. Laois	Log storage and woodchipping yard (storage site)	☒
Edenderry Power Ltd	Conna Site, Ballynoe, Co. Cork	Log storage and woodchipping yard (storage site)	☐

Edenderry Power Ltd	Strokestown Site, Strokestown, Co. Roscommon	Log storage and woodchipping yard (storage site)	☐
Edenderry Power Ltd	Newtowngore Site, Co. Leitrim	Log storage and woodchipping yard (storage site)	☐
Edenderry Power Ltd	Cul na Gun Site, Castlepollard, Co. Westmeath	Log storage and woodchipping yard (storage site)	☒
Edenderry Power Ltd	Droumree Site	Log storage and woodchipping yard (storage site)	☐
Edenderry Power Ltd	Ballinamore Site	Log storage and woodchipping yard (storage site)	☐

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 Organisation holds an FSC Chain of Custody and Controlled Wood certificate and uses the FSC chain of custody system to manage certified claims on input material. It has implemented a chain of custody system meeting the requirements of SBP Standard 4 v2.0, and uses the FSC requirements for sourcing FSC Controlled Wood to manage the sustainability requirements for inputs. Inputs comprise FSC-certified material (FSC 100% and FSC Mix), FSC Controlled Wood, and non-certified material accepted as REDIII-compliant feedstock within the framework of Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413. As a minimum, feedstock sourced is FSC Controlled Wood compliant. Inputs comprise primary feedstock (low-grade roundwood, forest residues, and Trees Outside Forests material including short rotation coppice willow) and secondary feedstock (sawmill chips and sawdust). The Organisation produces chips from roundwood inputs at its log yards, using three feedstock categories: FSC 100% / FSC Mix; FSC Controlled Wood; and REDIII-compliant low-risk primary and secondary feedstock approved within the REDIII Supply Base Evaluation. Because the Organisation is an End User, there are no outputs and no outward chain of custody claims are made: all biomass is combusted at the power station for the generation of electricity. Material accounting is by mass balance; physical separation is not used. A mass balance account is maintained for the site, and additions and deductions of eligible input are recorded in it. SBP Controlled volumes are extracted from the mass balance and entered in the DTS as consumed transactions after combustion. The mass balance is compiled quarterly in accordance with the documented procedure "Mass Balance Calculation Process" (RE 3052 Revision 0) from BIMS stock consumption and weighbridge data, is reconciled against EU-ETS verified consumption and the power station weighbelt intake records, and is subject to an internal check at least twice annually. Trees outside forest – Urban and landscape feedstock (2A) is within the scope of the certificate in addition to Agricultural land feedstock (3A). Material in category 2A comprises arboricultural arisings, amenity tree works and vegetation clearance, and is sourced as SBP Controlled feedstock through the Organisation's FSC Controlled Wood Due Diligence System on the salvaged wood route. Category 3A, short rotation coppice willow, falls outside that route and is the feedstock category for which the Supply Base Evaluation against SBP Standard 1 is required.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Organisation's management system ensures that all requirements of the specified SBP Standards v2 are implemented across the entire scope of certification, and to evaluate the practical implementation of those requirements. This included:

* review of the Biomass Producer's management procedures, including the requirements of SBP Standard 2 v2.0, SBP Standard 4 v2.0 and SBP Standard 5 v2.0 including Instruction Document 5E v2.1;
* review of the production processes and of the conversion factors applied;
* visits to storage sites and log yards;
* review of the FSC Chain of Custody and Controlled Wood system control points and analysis of the existing FSC chain of custody system;
* interviews with responsible staff at all levels, including interviews conducted in the absence of company management;
* review of records, calculations and conversion coefficients;
* analysis of GHG data collection and review of the applicable reports;
* review and verification of the relevant SBP documents — the Supply Base Report and the SBP Audit Report on Energy and Carbon Data for Woodchips with Stationary Chipping (SAR);
* evaluation of the risk mitigation measures implemented for primary and secondary feedstock;
* field visits to suppliers of primary and secondary feedstock and to harvest sites;
* verification of the evidence submitted to close the non-conformances and observations raised at the previous audit.

A further specific objective was to evaluate how Edenderry Power Ltd meets the Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII), including the REDIII Supply Base Evaluation (Level B risk assessment) for Ireland.

An additional specific objective of this audit, and the principal change from the previous audit cycle, was to evaluate the Organisation's requested extension of scope to SBP Standard 1: Feedstock Compliance v2.0 and Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0. The extension was requested by the Organisation as the means of addressing open FSC non-conformance 2025-010142 (126186) concerning the eligibility of willow feedstock from short rotation coppice on agricultural land. The objective was therefore to determine whether the Supply Base Evaluation has been conducted against each Indicator of SBP Standard 1 identified as applicable to TOF feedstock in Instruction Document 1A section 2, and whether the outputs are correctly reported in the Supply Base Report.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Christian Jürgensen	8.0
2. On-site (excl. travel time)	Christian Jürgensen	34.0
3. Report writing	Christian Jürgensen	20.0
4. Other	Christian Jürgensen	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Christian Jürgensen	Lead auditor	Christian holds a master's degree in Forestry and Nature Management from Copenhagen University and has more than 15 years of experience within state administration, the UN system and the NGO field. At Preferred by Nature he functions as a senior biomass auditor and coordinates and conducts evaluations against the SBP and RBP biomass standards, the Danish biomass legislation, PEFC and FSC forest standards and PEFC and FSC chain-of-custody (CoC) standards.

5.3 Description of evaluation activities

17 August 2026 — Forest harvest site, office audit, Edenderry Power Station, forest harvest site, Tree Surgery chips supplier.

The day opened with a visit to a biomass supply and clearfell area adjacent to the powerplant of a at least 10 hectares of ash trees that had died from ash dieback (Hymenoscyphus fraxineus) disease operated by supplier Euroforest Ireland Ltd.

The subsequent office audit began with an opening meeting at the Organisation's office at Edenderry Power Station, attended by the Biomass Manager, the Environmental Health and Safety Officer and the Biomass Sourcing Coordinator. At the opening meeting the lead auditor introduced himself, presented the audit plan, clarified the audit methodology and verification scope, and explained the objectives of the audit, including the requested scope extension to SBP Standard 1 and Instruction Document 1A.

Changes within the Organisation since the previous audit were discussed, including a retirement within the biomass team, increased direct communication with suppliers, constrained space at the log yards, a new system for recording logs on intake introduced following Storm Éowyn, and a substantial reduction in imported volumes to approximately 35% of previous levels with a higher physical quality of material. Open non-conformances under the FSC Controlled Wood scope, feedback received during the Organisation's 30-day stakeholder consultation on the draft Supply Base Report and Supply Base Evaluation, any complaints received in relation to the certificates, and the Organisation's wood-based and total turnover for the last financial year were also discussed, together with the planning of the field visits.

The office audit continued with evaluation of compliance with SBP Standards 1, 2, 4 and 5, Instruction Document 5E, Instruction Document EU RED and Instruction Document 1A, covering feedstock input classification, the existing chain of custody system, the management system, recordkeeping and mass balance requirements, categorisation of feedstock inputs, and verification of SBP Controlled feedstock and biomass. Chain of custody implementation was reviewed with a focus on the critical control points: feedstock reception and classification, identification of feedstock origin, the production process and associated conversion factors, mass balance, and stock control. The FSC Controlled Wood due diligence system, its internal audit records, supply chains, risks of mixing and control measures were reviewed. The Supply Base Report was reviewed section by section, including direct inspection of the SBR record in the SBP Audit Portal, and the Supply Base Evaluation document and its annexes were examined, including the TOF risk register. The person with overall responsibility for the SBP system and other staff with responsibilities within the system were interviewed, and the recordkeeping system and feedstock sourcing and reception records were verified for accuracy. The auditor undertook a site tour of the power station including the moisture measurement laboratory, the feedstock reception area and the feedstock storage site. The Edenderry Power Station audit ended with review of the system for collecting and communicating energy and emissions data, including the SAR and the underlying registers of sourcing distances, fuel consumption and chipping data.

The day closed with a visit to the company 'All About Trees' within the Tree Surgery sector - a supplier of woodchips to the powerplant.

18 August 2026 — log yards, forest harvest sites, short rotation willow coppice chips supplier.

The auditor conducted a field inspection at one of the Organisation's log yards, accompanied by the Biomass Manager, the Biomass and Ash Supervisor and the Biomass Sourcing Coordinator. Heat and safety requirements, weighbridge operation, feedstock identification and storage practice were verified.

The auditor visited one harvest site of primary forest feedstock (brash recovery from the clearfelling of norway and sitka spruce stands) in the sourcing area, operated by a supplier on the Organisation's supplier list (Euroforest Ireland Ltd), to evaluate EU RED requirements at origin. The site was a completed clearfell area. Brash had been retained in sufficient volumes on the area to avoid disturbance of soil quality. Broadleaf trees had been retained in the areas as well and the adjacent sites had already been replanted. The Organisation's template for Primary Feedstock Site Visit records for that type of site was discussed, including its treatment of the RED III criteria for harvesting legality, forest regeneration, protected areas, maintenance of soil quality and

biodiversity, and long-term production capacity.

The auditor then visited one future supply site of willow chips (Flynn's Renewable Energy Park) to evaluate and verify Edenderry Powerplants handling of procedures for complying with EU RED requirements at origin. Soil type was confirmed, land status and drainage condition as of January 2008 was discussed and confirmation that no deepening has occurred since was achieved.

Finally, a second logyard was visited along with adjacent forest harvest areas for public supplier (Coillte Teoranta).

19 August 2026 — Logyard, Secondary feedstock supplier, Forest harvest site

The auditor conducted a field inspection at one of the Organisation's log yards, accompanied by the Biomass Manager and the Biomass Sourcing Coordinator. Heat and safety requirements, weighbridge operation, feedstock identification and storage practice were verified.

The auditor visited one supplier of secondary feedstock / processing residues (Woodfarm Fencing Ltd) and verified the Organisation's internal auditing process for its suppliers and the classification of the feedstock category, including the RED III Supplier Self-Declaration held for that supplier.

The auditor visited one harvest site of primary forest feedstock (logs from the clearfelling of norway and sitka spruce stands) in the sourcing area of the secondary feedstock supplier, to evaluate EU RED requirements at origin. Brash had been retained in sufficient volumes on the area to avoid disturbance of soil quality. Broadleaf trees had been retained in the areas as well and the adjacent sites had already been replanted.

Finally the auditor visited one future supply site of willow chips to evaluate and verify Edenderry Powerplants handling of procedures for complying with EU RED requirements at origin. Soil type was confirmed, land status and drainage condition as of January 2008 was discussed and confirmation that no deepening has occurred since was achieved.

20 August 2026 — Closing meeting, Logyard, Trees Outside Forests

A preliminary closing meeting was held at the start of the day.

The auditor subsequently visited a company logyard to verify feedstock identification and storage practices.

The auditor then conducted field visits to a supply site of primary feedstock from Trees outside forest (TOF) and interviewed the supplier company (Seamus Byrne Agri and Fencing) and verified knowledge and compliance to

laws and regulations governing harvest to TOF.

The finalclosing meeting was then held in the field, based on all findings established using the triangulation method — documentary review, interview and direct site observation. Present at the final closing meeting were the Biomass Sourcing Coordinator and the Biomass Manager. The findings, their grading and the timelines for corrective action were presented and discussed. This concluded the audit.

5.4 List of forest management units and feedstock suppliers visited

☐ N/A – No forest sites or suppliers visited during this evaluation

Site name
Mount Lucas (Euroforest Ireland Ltd active forest operation site)
Site location
Edenderry
Site description
Clearcut of site affected by ash dieback
Rationale and focus of visit
Verify site description, cascading principle based on the damage of the wood
Description of audit activity
Visual inspection of feedstock pile, brash and logs at site, soil health, tracking of tractor trailer to power plant delivery

Site name
'All About Trees'
Site location
Highfield, County Kildare, Ireland
Site description
Tree Surgery sector biomass supplier
Rationale and focus of visit
Verifying origin and compliance with legal requirements governing Trees Outside Forests in Ireland
Description of audit activity
Interview with owners, inspection of feedstock piles, inspection of public tenders (from Kildare Council, Irish Rail) and work program for signs of compliance with legal requirement and consideration for bird nests.

Site name
Leitrim (Euroforest Ireland Ltd clearfell site)
Site location

53.31567003755779, -7.155706645027336
Site description
Harvest site of primary forest feedstock (brash recovery from the clearfelling of norway and sitka spruce stands)
Rationale and focus of visit
To evaluate compliance with felling license requirements and EU RED requirements and interview forester
Description of audit activity
Interview with forester from Euroforest, site inspection

Site name
Flynn's Renewable Energy Park (Thomas Flynn)
Site location
Area of Mullingar Biogas Plant
Site description
Short rotation willow coppice
Rationale and focus of visit
Evaluate and verify Edenderry Powerplants handling of procedures for complying with EU RED requirements at origin.
Description of audit activity
Soil type was confirmed, land status and drainage condition as of January 2008 was discussed and confirmation that no deepening has occurred since was achieved.

Site name
Coolnacarrick, County Westmeath, Ireland
Site location
53.71311761559002, -7.392433460313336
Site description
Forest clearfell harvest area for public supplier (Coillte Teoranta)
Rationale and focus of visit
To evaluate EU RED requirements at origin.
Description of audit activity
The Organisation's template for Primary Feedstock Site Visit records for that type of site was discussed, including its treatment of the RED III criteria for harvesting legality, forest regeneration, protected areas, maintenance of soil quality and biodiversity, and long-term production capacity.

Site name
R396, Co. Westmeath, Ireland
Site location
53.72381313693726, -7.401400868947294

Site description
Forest clearfell harvest area for public supplier (Coillte Teoranta)
Rationale and focus of visit
To evaluate EU RED requirements at origin.
Description of audit activity
The Organisation's template for Primary Feedstock Site Visit records for that type of site was discussed, including its treatment of the RED III criteria for harvesting legality, forest regeneration, protected areas, maintenance of soil quality and biodiversity, and long-term production capacity.

Site name
Woodfarm Fencing Ltd
Site location
Clonbrock, Ahascragh, Co. Galway, H53 WC85, Irland
Site description
Provider of secondary feedstock
Rationale and focus of visit
To evaluate EU RED requirements for processing residues
Description of audit activity
Verified the Organisation's internal auditing process for its secondary feedstock suppliers and the classification of the feedstock category, including the RED III Supplier Self-Declaration held for that supplier. Confirming residues origin.

Site name
Woodfarm Fencing Ltd (adjacent forest)
Site location
53.41889552207306, -8.379537880950362
Site description
Forest clearfell harvest area for public supplier (Coillte Teoranta)
Rationale and focus of visit
To evaluate EU RED requirements at origin.
Description of audit activity
The Organisation's template for Primary Feedstock Site Visit records for that type of site was discussed, including its treatment of the RED III criteria for harvesting legality, forest regeneration, protected areas, maintenance of soil quality and biodiversity, and long-term production capacity.

Site name
An Portach Ciúin (Boora Willow)
Site location
53.20399754066208, -7.727660355849934

Site description
Short rotation willow coppice
Rationale and focus of visit
Evaluate and verify Edenderry Powerplants handling of procedures for complying with EU RED requirements at origin.
Description of audit activity
Soil type was confirmed, land status and drainage condition as of January 2008 was discussed and confirmation that no deepening has occurred since was achieved.

Site name
Newhall / Easthill (Seamus Byrne)
Site location
53.218697533692584, -6.711850508900787
Site description
Site of ongoing harvest activity of Trees and shrubbery in hedges (Seamus Byrne Agri and Fencing)
Rationale and focus of visit
To evaluate EU RED requirements at origin.
Description of audit activity
Interview with company owner / supplier to evaluate competences and knowledge of the legal framework and harvest practices. Visual site inspection.

5.5 Describe audit sampling methodology used

The following considerations were taken into account to establish the sample and the sampling intensity for supplier and site visits: (1) geographical area; (2) type of operations and activities; (3) risk mitigation measures related to the relevant REDIII sustainability criteria; and (4) the extension of the audit scope to SBP Standard 1 and Instruction Document 1A for Trees Outside Forests feedstock. The sampling basis differs by feedstock category according to the control route applied. Primary forest feedstock is supplied as FSC Controlled Wood and converted to SBP Controlled feedstock through the Organisation's FSC Controlled Wood Due Diligence System; no Supply Base Evaluation risk rating or Risk Management Measure under SBP Standard 1 is evaluated at forest management unit level for this category, and the sample calculation at clause 6.22 of SBP Standard 3 v2.0 is accordingly not engaged. Field inspection of forest management units was carried out to verify the Organisation's Level B risk assessment under Article 29(6), and the sample was determined on a risk basis as described below. Trees outside forest – Agricultural land feedstock (3A), short rotation coppice willow, falls outside the FSC Controlled Wood route and is evaluated under the Supply Base Evaluation against SBP Standard 1 and Instruction Document 1A; risk ratings and Risk Management Measures for that category are evaluated at supplier level, so the sample was calculated under clause 6.22 using the surveillance formula Y = 0.6 √X. Suppliers of processing residues and waste feedstock were sampled in accordance with Instruction Document EU RED: Bridging Requirements, being the square root of the number of suppliers or 10%, whichever is higher. Storage sites were sampled in accordance with clauses 6.20 and 6.21 of SBP Standard 3 v2.0. Geographical area: The Organisation sources the primary feedstock included in the REDIII Supply Base Evaluation from the Republic of Ireland. Biomass suppliers within the sourcing region were therefore included in the sample. Type of operations and activities: The Organisation sources primary feedstock (roundwood, forest residues and TOF material) within the framework of Instruction Document EU RED: Bridging Requirements, conformance with Article 29(6) sustainability criteria, and secondary feedstock within the framework of Article 29(1), the exemption for wastes and residues. Suppliers of both primary and secondary feedstock were therefore included in the sample. Risk mitigation measures related to relevant REDIII sustainability criteria. The Organisation applies a Level B risk assessment for the sourcing region of Ireland as per the SBP REDIII Bridging document. The following criteria are evaluated and are required to be demonstrated as low risk: (i) legality; (ii) regeneration; (iii) protected areas;

(iv) maintenance of soil quality and biodiversity; (v) long-term production capacity at sourcing area level; and (vi) no conversion of areas described in Article 29(3) points (a), (b), (d) and (e), Article 29(4) point (a), and Article 29(5). For sampling purposes and in determining the forest management units for field inspection, the auditor primarily considered criteria (iii) and (iv), these being the only criteria whose risk profile varies between individual forest management units; criteria (i), (ii), (v) and (vi) apply equally to all forest management units across the sourcing area and are not critical to the sampling process. To evaluate how the Organisation conducts its risk mitigation measures, both a harvesting site of a public-sector actor and a harvesting site of a private actor were included in the sample. Sample size and intensity — primary forest feedstock A representative number of origins was selected by the auditor and the origin data evaluated to assess compliance with EU RED (delivery notes, agreements, origin data, geo-databases, harvesting licences). This feedstock is sourced as FSC Controlled Wood and converted to SBP Controlled, so the field inspection served to verify the Level B risk assessment under Article 29(6) rather than to evaluate indicator-level risk ratings under SBP Standard 1. Five representative harvesting sites where operations had been completed or were still ongoing were selected for field evaluation of harvesting practice and impacts on soil and biodiversity: three operations by a public company and two by a private company. The number and composition of the sample were determined on a risk basis, so as to cover both categories of forest ownership operating in the supply base, operations at both the completed and the ongoing stage, and a geographical spread across the Irish sourcing region, and to provide more than one site per ownership category for the two criteria that drove the selection, (iii) protected areas and (iv) maintenance of soil quality and biodiversity. The auditor focused on forest biomass because it is the most representative of the Organisation's sourcing and because of the significant changes in EU RED legislation. Sample size and intensity — Trees Outside Forests (TOF) Because this audit extended the scope to SBP Standard 1 and Instruction Document 1A, the sample deliberately included Trees outside forest (TOF) – Agricultural land feedstock (3A), and specifically short rotation coppice willow, which the Organisation identifies as the feedstock category giving rise to the requirement for a Supply Base Evaluation. TOF sources are dispersed, individually small, and — in the case of willow planted and maintained solely for fuel under short rotation coppice — exempt from the felling licence requirement under section 19(1)(j) of the Forestry Act 2014, so origin evidence rests on the supplier declaration and on site verification rather than on a public licence record. Evaluation of the risk ratings and Risk Management Measures for this feedstock category takes place at supplier level, so the sample was calculated under clause 6.22 of SBP Standard 3 v2.0. At the time of the audit 13 suppliers of willow feedstock were recorded; $Y = 0.6 \sqrt{13} = 2.16$, rounded up to 3, giving a minimum sample of 3 suppliers. Four were sampled, exceeding the minimum: two short rotation coppice willow supplier sites were visited on site and two suppliers were evaluated remotely. The two sites were visited rather than evaluated remotely because origin evidence for this category is declaration-based and because the category was newly within the audit scope. The Organisation's TOF Supplier Declaration was examined and discussed. Sample size and intensity — secondary feedstock (processing residues) Instruction Document EU RED requires that, as a minimum, a sample of the square root of the number of processing residues and waste feedstock suppliers, or 10%, whichever is higher, is audited individually. The Supply Base Report records 22 indigenous suppliers of secondary feedstock and all suppliers of secondary feedstock are treated as a single (low) risk category and no further categorisation into high and low risk groups is applied. On that basis the square root is 4.7, rounded up to 5, and 10% is 2.2, so the minimum sample is 5 suppliers. One supplier was visited on site and four evaluated remotely. Sampling intensity for log yards. The Organisation operates 13 log yards for the temporary storage of roundwood logs and for chip production. All are used for the storage of SBP biomass, fall within the scope of the SBP certificate for energy and GHG calculation purposes, and correspond to the SBP definition of a storage site. In accordance with clause 6.20 of SBP Standard 3 v2.0 the log yards are treated as permanent sites and included in the sample pool under the IAF MD1 rules. All log yards are treated as a single (low) risk category and no further classification by risk was used. On that basis the minimum sample is $0.6 \sqrt{13} = 2.16$, rounded up to 3. Four storage sites were selected for the sample on the basis of current stock volumes and throughput and the relevance of the site to chip production and to the feedstock categories under evaluation at this audit, exceeding the calculated minimum.

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

For information, the Biomass Producer conducted its own stakeholder engagement on the draft Supply Base Report and Supply Base Evaluation from 6 July to 7 August 2026, contacting 20 local and regional stakeholders by email, comprising forestry harvesting contractors, forestry consultants, industry associations and NGOs, woodchipping contractors, the private forestry sector, public forestry, certification consultants and sawmills. The consultation material expressly covered the Trees Outside Forest risk assessment then being developed for inclusion in the Supply Base Evaluation, so the TOF scope was within the consultation notwithstanding that the TOF annex was finalised after the audit. The consultation documentation was provided to and reviewed by the auditor. No written responses were received.

5.8 Main strengths and weaknesses of the management system and operations

Strengths:

The core elements of the SBP system are well implemented. The management system is efficient and involves a small number of management staff with clearly designated responsibilities set out in the documented procedure "Biomass Fuel and Supplier Management". The Biomass Inventory Management System (BIMS) used for material accounting is rigorous and well maintained, and all relevant information can be readily retrieved and reported in the cross-sections required by the SBP Standards. Feedstock is classified on reception by the fuel delivery management team, supported by an on-site ISO 17025-accredited laboratory for sampling and analysis. Supplier control is systematic: new suppliers are assessed through a standard information form covering product, certification or licensing, business standing and health and safety; volumes are not accepted until a supplier declaration is signed and a site visit has been carried out; and ongoing verification uses standard Primary and Secondary Feedstock Site Visit checklists with random spot checks on felling licences and source details. The mass balance process is documented, reconciled against EU-ETS verified consumption and weighbelt intake data, and internally checked at least twice a year. An internal audit of the biomass due diligence system was carried out on 17 June 2026. The REDIII Supply Base Evaluation processes for forest feedstock are well documented and were verified as operating at site level. A strong commitment to the SBP system and an open, constructive approach were observed throughout the audit.

Weaknesses:

As audited, the Supply Base Evaluation reported in the Supply Base Report did not operate at the level of the Indicators of SBP Standard 1 and did not address Trees Outside Forests feedstock - the category that gives rise to the requirement for a Supply Base Evaluation and the subject of the requested scope extension. Major non-conformance 9613 was raised and has since been closed on evaluation of the corrective action evidence submitted prior to report finalisation, as has observation 9670. The description of operational soil-protection measures advised at the previous audit has still not been fully evidenced at the level of the harvesting operation, and observation 9615 remains open. Separately, third-party storage of SBP-certified material at a port is an outsourced activity under SBP Standard 4 and the controls required by clauses 1.26 to 1.33 are not yet complete; minor non-conformance 9614 is raised.

5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation

☐ N/A – Standard 1 not in the scope of the evaluation

A Supply Base Evaluation is in the scope of this evaluation. The Organisation uses its own risk assessment rather than an SBP-endorsed Regional Risk Assessment, and this audit included a requested extension of scope to SBP Standard 1 and Instruction Document 1A for Trees Outside Forests feedstock.

Evaluation activities carried out

The auditor reviewed the Organisation's Supply Base Evaluation document, "Supply Base Evaluation — Edenderry Power Indigenous Biomass Supply 2026", together with its annexes: the TOF risk register (Annex 4, BNM-BIO-SBP-TOF-RA-001 v1.0, effective 24 July 2026); the Primary and Secondary Feedstock Site Visit checklists; the TOF Supplier Declaration template; the indigenous biomass due diligence methodology; the stakeholder consultation record; the Supply Base definition and mapping; the Supply Base Evaluation competency of personnel; and the sustainability validation data flow and process. The auditor reviewed Supply Base Report sections 3.1, 3.2 and 3.3 and Annexes 1 to 4, and inspected the SBR record directly in the SBP Audit Portal to establish which sections had been completed.

The outputs of the Supply Base Evaluation were tested against SBP Standard 2 v2.0 clauses 3.9, 3.10, 7.1 and 4.1 to 4.3, against the applicability table at section 2 of Instruction Document 1A, and against the Indicators of SBP Standard 1 v2.0 under Principles 1 to 4. The operation of the risk management measures was tested at supplier and site level: five forest harvest sites, two short rotation coppice willow suppliers and one supplier of processing residues were visited, and origin evidence - felling licence details, TOF supplier declarations, delivery dockets and weighbridge records - was traced into BIMS. Staff responsible for the Supply Base Evaluation and for supplier verification were interviewed, and the internal audit records of the due diligence system were reviewed.

Conclusions on robustness

For forest feedstock, the Supply Base Evaluation was documented and operating. The EU RED Level B assessment was supported by an identifiable legal and enforcement framework, and the associated risk management measures - site visits with a standard checklist, verification of felling licence details captured at delivery, random checks against the Forestry Licence Viewer and desktop review - were found to be implemented in practice and were verified in the field. As audited the Level B assessment addressed Ireland alone; prior to report finalisation it was extended to the United Kingdom (Northern Ireland), where the framework is described by reference to the Department of Agriculture, Environment and Rural Affairs, the Northern Ireland Forest Service, the UK Forestry Standard and the Environmental Impact Assessment (Forestry) Regulations (Northern Ireland) 2006.

For Trees Outside Forests - Agricultural land feedstock, the Supply Base Evaluation was not robust as audited. The indicator-level evaluation required by SBP Standard 2 clause 3.9 had not been carried out against the Indicators of Standard 1 that Instruction Document 1A identifies as applicable to that category; no risk rating had been assigned per Indicator or sub-scope under clause 3.10; Annex 1 of the Supply Base Report, in which the indicator-level findings are reported, was blank; and the only legality measure recorded could not operate for short rotation coppice willow because that feedstock is exempt from the felling licence requirement on which the measure depended. Major non-conformance 9613 was raised.
Corrective action evidence was submitted prior to report finalisation and evaluated. The revised Supply Base Report evaluates and rates all 34 Indicators that Instruction Document 1A section 2 marks applicable to woody energy crops and short rotation coppice, excludes the Indicators marked not applicable, identifies the sub-scope for each Risk Management Measure, and records Risk Management Measures capable of operating for short rotation coppice willow. On that basis major non-conformance 9613 is closed and the Supply Base Evaluation is assessed as robust for this feedstock category. A reporting inconsistency identified on first evaluation of that evidence, by which the same Indicators were reported as specified risk in section 3.3 and as low risk in Annex 1, was raised as observation 9670 and has since been corrected; that observation is closed.
Annex 4 of the Supply Base Report contains three country entries where the Supply Base is declared for two. The additional entry carries no Supply Base area and no assessment content. It was generated by the Audit Portal when the EU RED TOF field was set for the United Kingdom entry in section 2.2 of the Supply Base Report, and

the Organisation is unable to delete it in edit mode. The Organisation has recorded within that entry that it is a duplicate generated by the Audit Portal and that the Northern Ireland assessment is held in the United Kingdom entry showing an area of 0,12 million hectares. The Certification Body has reported the matter to SBP. The additional entry is an artefact of the Audit Portal and does not represent an incomplete assessment by the Organisation.

5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED

Post-consumer feedstock is not sourced. Processing residues are sourced from Irish sawmills and wood processors, in the form of chips, sawdust and clean chips or dust, and are accepted under Article 29(1) of Directive EU/2023/2413, the exemption for wastes and residues. For the reporting period the SAR records 239,892 wet metric tonnes of sawmill and wood industry residues, at an average moisture content of 51.4% and an average haul distance of 55 km.

The Organisation requires each supplier to sign a Supplier Self-Declaration in which the supplier declares the type of residue supplied and its origin, and confirms compliance with the RED III requirements. The Organisation does not accept volumes from a supplier until the declaration has been signed and a visit to the company has been conducted. Declarations are followed up with periodic internal audits using the Secondary Feedstock Site Visit Checklist (SBE Annex 6), and feedstock is inspected and classified on receipt by the fuel delivery management team, with the feedstock type assigned in BIMS at the point of delivery. Analysis of the material is carried out in the on-site ISO 17025-accredited laboratory.

The auditor verified this system during the office audit and during a site visit to a supplier of processing residues, and reviewed signed RED III Supplier Self-Declarations, including those held for Woodfarm Fencing Ltd Timber and for Glennon Bros (dated 21 August 2025). The auditor also investigated supply chain risks, including the potential for mixing volumes from different categories or origins and the probability of error, and examined the incentives and the technical capability of suppliers to miscategorise feedstock. Annex 3 of the Supply Base.

Report, covering verification and monitoring of suppliers, feedstock inspection and classification on receipt, and supplier audits, was reviewed and found to be completed.

No non-conformance was raised in respect of processing residues.

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

The Organisation has implemented a chain of custody system in accordance with SBP Standard 4 v2.0. The person with overall responsibility for the SBP chain of custody system is the Biomass Manager, supported by the Biomass Business Development Coordinator for supplier evaluation and validation, the Inventory and Sustainability Analyst for mass balance reporting and verification of transactions, and the Biomass Administrators for supplier administration, verification of transactions and legality information.

Material accounting is by mass balance; physical separation is not used, and no transfer system is applied, as the Organisation is an End User that makes no outward claims and sells no material to third parties. A mass balance account is maintained for the site and for the storage sites through which biomass passes. The auditor reviewed the chain of custody system, procedures and records, and interviewed the responsible staff.

The critical control points examined were: feedstock reception and weighing; feedstock classification and identification of origin at the point of delivery; production of chips from roundwood at the log yards and the conversion factors applied, including the drying factors, which the documented procedure requires to fall in the range 0.55 to 0.65; the mass balance account and its quarterly compilation; and stock control and consumption.

Reconciliation of the mass balance against EU-ETS verified consumption and against the power station weighbelt intake records was examined, together with the ±4% yard and handling loss tolerance applied. SBP Controlled volumes are extracted from the mass balance and entered in the DTS as consumed transactions after combustion; the auditor traced volumes from delivery through the mass balance to the DTS entries.

The outsourcing requirements of clauses 1.26 to 1.33 were examined in relation to third-party storage of SBP-certified woodchip at Greenore Port, Co. Louth, where consignments discharged from vessel are held in storage halls owned and operated by Doyle Shipping Group Unlimited Company before onward haulage to the production site. The Organisation retains ownership of the material throughout. The arrangement is an outsourced activity for the purposes of those clauses, and the controls they require are not yet complete. Minor non-conformance 9614 is raised; see section 2.2.

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

The Organisation has established a system to collect and communicate energy and carbon data, reported through the SBP Audit Report on Energy and Carbon Data for Woodchips with Stationary Chipping (SAR)

The data are based on the last 12 months of operation, and records from the recordkeeping system. The organisation is using the primary and secondary feedstock for biomass production. Documentation for energy and fuel use in the process of feedstock sourcing and biomass production using a complex transport scheme with multiple endpoints.

The auditor reviewed the SAR against the underlying registers of sourcing distances, fuel and energy consumption, chipping data and moisture measurement data, and against the BIMS records and the EU-ETS verified consumption figures. Moisture measurement was verified through the on-site ISO 17025-accredited laboratory and the operational moisture data acquisition and storage system. The accuracy and completeness of the energy and carbon data are evaluated as good, since biomass sourcing and production data are based on empirical data rather than default values, notwithstanding a complex transport scheme with multiple endpoints.

No non-conformance was raised in respect of Standard 5 or Instruction Document 5E at this audit.

5.13 Summary of audit findings for competency of involved personnel

The competencies of staff members involved in the management and maintenance of the SBP system were evaluated during this surveillance audit. The Biomass Manager is overall responsible for the SBP system and ensures its implementation on a daily basis; responsibilities for supplier evaluation and validation, mass balance reporting, transaction verification, emissions monitoring, laboratory analysis and delivery documentation are documented and allocated in the procedure "Biomass Fuel and Supplier Management" and in Annex 11 of the Supply Base Evaluation, "Supply Base Evaluation Competency of Personnel". Interviewed staff showed good awareness of their duties within the SBP management system and of the aims and objectives of the SBP system. The Organisation has documented qualification requirements for personnel involved in the different aspects of the SBP system, and training records for staff handling SBP tasks were reviewed. Internal audit competence was also evidenced: the internal audit of the biomass due diligence system on 17 June 2026 was conducted by three members of staff independent of the activities audited.

The Organisation has established and implemented the Supply Base Evaluation system for sourcing REDIII-compliant feedstock, and personnel demonstrated a sound working knowledge of the EU RED sustainability criteria and of the site verification process. Competence in applying SBP Standard 1 and Instruction Document 1A to Trees Outside Forests feedstock is, however, newly acquired: the deficiencies described in major non-conformance 9613, since closed, indicated that the applicability table at section 2 of Instruction Document 1A and

the indicator-level requirements of Standard 2 clauses 3.9 and 3.10 had not been fully assimilated at the time of the audit. The Organisation is advised to address competence and training as part of the root cause analysis for that non-conformance, which was closed on evaluation of the corrective action evidence.

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

The Organisation uses its own risk assessment - a Supply Base Evaluation (SBE) - rather than an SBP-endorsed Regional Risk Assessment. The Supply Base is defined as Ireland (0,73 million hectares) and the United Kingdom - Northern Ireland (0,12 million hectares). Declared feedstock product groups are Forest feedstock (1A), Trees outside forest – Urban and landscape feedstock (2A), Trees outside forest – Agricultural land feedstock (3A) and, for Ireland, Processing residues feedstock (4A). Feedstock in categories 1A, 2A and 4A is sourced as SBP Controlled, either under a supplier's FSC or PEFC certification or through the Organisation's FSC Controlled Wood Due Diligence System, including the salvaged wood route for urban and landscape material. Trees outside forest – Agricultural land feedstock (3A), short rotation coppice willow, falls outside the FSC Controlled Wood route and is the feedstock category for which the Supply Base Evaluation against SBP Standard 1 is required.

The Organisation has determined an SBE is required because, although a large volume of material comes from FSC and PEFC certified suppliers, volumes are also supplied by non-certified suppliers, primarily in the form of Trees Outside Forests material, and because strong documentation is needed to provide evidence that the Organisation meets the SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII), including the REDIII Supply Base Evaluation (Level B risk assessment) for Ireland and for the United Kingdom (Northern Ireland).

Further, based on the outcome of the previous audit, the Organisation has determined that a Supply Base Evaluation is required because it intends to claim a minor share of short rotation coppice willow feedstock as SBP Compliant. For willow feedstock from short rotation coppice on agricultural land the Supply Base Evaluation and the Supply Base Report are the instruments through which the risk profile of that feedstock is evaluated and reported.

The risk assessment is carried in three instruments:

1. The SBP Supply Base Evaluation against the Indicators of SBP Standard 1, reported in SBR section 3.3 and Annex 1. Annex 1 evaluates, for each country, every Indicator that Instruction Document 1A section 2 identifies as applicable to the feedstock category concerned, recording Supply Base Verifiers, an Indicator-specific risk rating justification and a risk rating. Each applicable Indicator is rated low risk, and section 3.3 accordingly records no Risk Management Measures against specified-risk Indicators.

2. The EU RED Supply Base Evaluation for forest feedstock, reported in SBR Annex 2 for Ireland and for the United Kingdom (Northern Ireland). A Level B assessment (management system at the level of the forest sourcing area) is applied to all six sustainable harvesting criteria under Article 29(6), each concluded as low risk, supported for Ireland by descriptions of the Irish forest legal framework, the felling licence regime and its enforcement, the Natura 2000 and NHA protected area networks and replanting conditions attached to felling licences, and for Northern Ireland by the UK Forestry Standard, the Northern Ireland Forest Service, ASSI consent arrangements and the forestry environmental impact assessment regime, together with the Organisation's own site verification. The LULUCF criteria of Article 29(7) are assessed at Level A.

3. The TOF risk assessment, reported in SBR Annex 4 for the Article 29(2) criteria on soil quality and soil carbon for both Ireland and the United Kingdom (Northern Ireland), and supported by the Organisation's risk register

“Risk Assessment Trees Outside Forest (TOF)”, BNM-BIO-SBP-TOF-RA-001 v1.0, effective 24 July 2026, which records seven risk entries (TOF-01 to TOF-07), each with a residual risk of low, covering primary TOF feedstock such as hedgerow arisings and field boundary trees as well as energy crops including short rotation coppice willow.

Risk management measures are delivered operationally through: capture of the supplier certification claim or felling licence details at the point of delivery; random checks of felling licence locations and ownership through the Forestry Licence Viewer; on-site spot checks and interviews with forest owners recorded on the Primary Feedstock Site Visit Checklist; the Secondary Feedstock Site Visit Checklist and RED III Supplier Self-Declarations for processing residues; the TOF Supplier Declaration for Trees Outside Forests material; and periodic internal audit of the due diligence system.

6.2 CB evaluation of specified risk indicators and mitigation measures