



Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of MACON ENERGIES
SERVICES

Second Surveillance Audit

Sustainable Biomass Program
sbp-cert.org





Completed in accordance with the CB Public Summary Report Template Version 2.1 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

For further information on the SBP Framework and to view the full set of documentation see www.sbp-cert.org

Document history

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1 Overview

Certification Body (CB) Name:	Preferred by Nature OÜ
Primary CB contact for SBP:	Pilar Gorria Serrano
Primary CB contact email:	pgorria@preferredbynature.org
Audit team leader:	Yves Bouthillier
Audit team members:	None
Name of the Company:	MACON ENERGIES SERVICES
Company legal address:	9 Rue Jean Mermoz, 71000 Mâcon, France
Company contact for SBP:	Jean-Marc Cherel
Company contact email:	jean-marc.cherel@engie.com
Company website:	
Date of installation:	24 Nov 2010
SBP Certificate Code:	SBP-10-64
Date of certificate issue:	11 Apr 2024
Date of certificate expiry:	10 Apr 2029
Audit closing meeting date:	05 Feb 2026
Audit cycle:	Second Surveillance Audit

2 Audit conclusions

2.1 Certification decision

Based on the auditor's recommendation and the Certification Body's technical review, the following certification decision is taken:	
Certification decision:	Certification approved
Certification decision by (name of the person):	Kersti Kuum
Date of decision:	12 Mar 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 8547 copied from 5282 NC Grading: Major	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.20 Where non-conforming products and/or associated claims are detected after they have been delivered, the Organisation shall undertake the following activities: a. notify its CB and all affected direct customers in writing within five (5) business days of the non-conforming product claim and maintain records of that notice; b. analysis of causes of the occurrence of non-conforming products claims, and implement measures to prevent their re-occurrence; and c. cooperate with its CB in order to allow them to confirm that appropriate actions were taken to correct the non-conformance. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The Organisation does not document in its manual (Exh. S01) the steps required by SBP under requirement 1.20 for the management of non-conforming (deviant) products.	
Timeline for Conformance:	Other
Evidence Provided by Company to close NC:	EXH 01 00 - MANUEL SBP-RED V2.pdf Discussions with staff
Findings for Evaluation of Evidence:	Updated procedures do not contain the mandatory instructions cited under requirement 1.20 of SBP Standard 4. Minor NC 2025-003542 is upgraded to Major NC with an May 5th, 2026, deadline (closing meeting date + 3 months).
NC Status:	Open

NC number 8603 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.18 The SEP shall be available upon request in a language(s) that is/are accessible for the identified affected stakeholders. N/A

	N/A N/A
Description of Non-conformance and Related Evidence:	
The Organisation has not demonstrated how the stakeholder engagement plan is made available upon request. Since no major stakeholders' concerns are on-going, this is a minor NC.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 8604		NC Grading: Major
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1	
Requirement:	4.2 Use of claims within the DTS The DTS Transaction Batch section includes, as a minimum, the following information: General batch info 1. PB ID 2. Biomass tonnage 3. SBP claim 4. Product Type Additional dynamic batch information can be recorded and submitted in the designated object in the DTS. Market Specific Status: this is the market specific status of the biomass (multiple options can be chosen): – REDII-compliant – NL SDE+ compliant – NL SDE+ controlled – Flanders Restricted: this field indicates that part of the wood pellets production is restricted to a specific feedstock subset such as to facilitate compliance for final use in Flanders according to Instruction Document 6B. The use of these statuses is described in the DTS User Guide. Compliance is monitored through the SBP certification scheme. The DTS allows the BP to make a Claim such that the characteristics in the SAR are valid only on a subset of the feedstock of the BP. N/A N/A N/A	
Description of Non-conformance and Related Evidence:		
Macon Energies received from SOVEN 53 transactions from February 2025 to January 2026 (EXH 10). In all cases biomass was received with SBP controlled biomass claim through the DTS. The following mistakes have been identified: a) From May 2025 France uses Grandfathering clause and RED II with grandfathering clause is applicable and shall be selected in the DTS. b) Out of 53 transactions, 12 transactions, all from 2026 were not selected as EU RED nor RED II Grandfathering clause. Auditor considered this finding as a break in the use of DTS more than a break in EU RED requirements. End User shares all IT system with origin data with their unique supplier SOVEN.		
Timeline for Conformance:	Other	
Evidence Provided by Company to close NC:	N/A	
Findings for Evaluation of Evidence:	N/A	
NC Status:	Open	

2.2 Closed non-conformities

NC number 8544 copied from 5226 copied from NC-004207		NC Grading: Observation
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1	
Requirement:	5.1.2 Options for 'NL SDE+ status' Currently, the following options can be used in the DTS for 'NL SDE+ status' as SBP has been approved by RVO for these categories: – NL SDE+ compliant – NL SDE+ controlled – None Notes: – RVO maintains the current needs for compliance with regulatory requirements. – Data cannot be taken as guaranteed compliance with the Dutch regulatory requirements, which must be retrospectively determined by the Dutch authorities. For each of the following options the corresponding requirements apply: 1. NL SDE+ compliant for Biomass Category 1 Meets the definition of Biomass Category 1 or 2 and, on the basis of mass balance: a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes'. 2. NL SDE+ compliant for Biomass Category 2 Meets the definition of Biomass Category 2 and, on the basis of mass balance: a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes'. 3. NL SDE+ compliant for Biomass Category 3 Meets the definition of Biomass Category 3 and, on the basis of mass balance: a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes'. Note that principles 3, 4, 5, 6, 7, 8, 9, 10, and 11 in section 5 are not applicable to Biomass Category 3. 4. NL SDE+ compliant for Biomass Category 4 Meets the definition of Biomass Category 4 and, on the basis of mass balance: a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D: SBP Requirements for Group Schemes. Note Principles 3, 4, 5, 6, 7, 8, 9, 10, and 11 in section 5 are not applicable to Biomass Category 4. 5. NL SDE+ compliant for Biomass Category 5 Meets the definition of Biomass Category 5. 6. NL SDE+ controlled for Biomass Category 1 Meets the definition of Biomass Category 1 or 2 and, on the basis of mass balance: a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' for a NL SDE+ controlled feedstock; or b. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2E 'SBP Requirements for Risk Based Approach for Controlled Biomass Category 1 and 2'. 7. NL SDE+ controlled for Biomass Category 2 Meets the definition of Biomass Category 2 and, on the basis of mass balance: a. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2D 'SBP Requirements for Group Schemes' for NL SDE+ controlled feedstock; or b. Is produced from feedstock supplied in compliance with the requirements of Instruction Document 2E 'SBP Requirements for Risk Based Approach for Controlled Biomass Category 2'. 8. NL SDE+ controlled for Biomass Category 3 Not applicable. 9. NL SDE+ controlled for Biomass Category 4 Not applicable. 10. NL SDE+ controlled for Biomass Category 5 Not applicable. 11. None If none of the requirements 1 to 10 above are met (refer to DTS User Guide). N/A N/A	
Description of Non-conformance and Related Evidence:		
The OBS was against SBP ID 5E V1.5 - 5.1.2 Based on the Normative Interpretations, version 5 February 2024 (SBP Standards v1.0): "DTS Transaction shall be registered and shared with the customer in the DTS within 30 calendar days after the actual sales date of the biomass. Certificate Holders that have both Biomass Producer and End-user		

within their (single site) SBP certificate scope, shall register the transaction and set it as 'Consumed' within 30 calendar days after this has been physically consumed." As no transactions are possible prior to certification, an observation is made. The BP should evaluate opportunities on how to introduce updated normative requirements to the management system.	
Timeline for Conformance:	N/A
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Closed

NC number 8545 copied from 5280 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.11 The Organisation shall ensure that: a. internal audits are conducted by personnel knowledgeable of the requirements of the Standard(s); b. internal auditors do not audit their own work; c. internal audit documentation includes at minimum the scope of the internal audit; names of the internal auditor(s), date, conclusion of the evaluation of the Organisation's conformance with SBP requirements, and any corrective actions and associated deadlines; and d. any non-conformances found during internal audits are recorded as corrective actions, and actions are taken in a timely and appropriate manner. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organisation conducted an internal audit (see Exh. S03). The findings of the internal audit are recorded. However, the internal auditor, Jean-Marc Cherel has also responsibilities in the certification system of the Organisation (see Exh. S04) and therefore should not audit its own work, according to 1.11 b.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	EXH 04a 20241211 - Audit interne RED2- JM Chérel - MACON.pdf EXH 04b Copie de CheckList documents RED II - Macon.xlsx Discussions with staff
Findings for Evaluation of Evidence:	The Organisation conducted an internal audit. It was demonstrated that the internal auditor is not involved in the activities of the site. This NC is closed.
NC Status:	Closed

NC number 8546 copied from 5281 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.14 The Organisation shall identify stakeholders, develop, implement, monitor, evaluate and adapt as necessary, a Stakeholder Engagement Plan (SEP) appropriate for their business operations and scope of certification.

	N/A N/A
Description of Non-conformance and Related Evidence:	
The Organisation was not able to provide to the auditor a Stakeholder Engagement Plan (SEP) tailored to their business activities and the scope of certification as required by SBP requirements. This plan should comply with requirements 1.14 to 1.18 of SBP Standard 4 V2.	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	EXH 05 LEI-STRA-V0- Enjeux et PIP.pdf EXH 06 SITES & ACTIVITES _ Societal action plan template LEI en France 2025.xlsx Discussions with staff
Findings for Evaluation of Evidence:	The Organisation created a SEP in conformance with requirements 1.14-1.1.7. This NC is closed. For 1.18, see new minor NC issued.
NC Status:	Closed

NC number 8548 copied from 5283 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.24 The Organisation shall maintain an up-to-date self-assessment covering the implementation of 1.21, 1.22 and 1.23. N/A N/A
Description of Non-conformance and Related Evidence:	
Findings: Management committee meetings are held at regional, territorial and national level. Legal, regulatory and health and safety issues are dealt with at these meetings. However, the Organisation was not able to provide a documented and up-to-date self-assessment on the implementation of requirements 1.21 (compliance with laws and regulations), 1.22 (anti-corruption), and 1.23 (occupational health and safety).	
Timeline for Conformance:	By the next surveillance audit, but no later than 12 months from report finalisation date
Evidence Provided by Company to close NC:	EXH 09 Questionnaire SBP - ENGIE ESF.docx Discussions with staff
Findings for Evaluation of Evidence:	The Organisation created a self-assessment for requirements 1.21, 1.22 and 1.23. This NC is closed.
NC Status:	Closed

2.3 Actions taken by Organisation Prior to Report Finalisation

None

2.4 Notes for the next Audit

None

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	End User
Secondary activity	
Approved Standards	SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; SBP Standard 6: Energy and Carbon Balance Calculation v2.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document 6D: Methodology for the Calculation and Certification of GHG Emissions Savings for EU RED v2.0; Instruction Document REDII: Bridging requirements of the SBP scheme for meeting REDII. v1.2
Product Group IDs	☒ Forest feedstock (1A) ☐ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☐ Processing residues feedstock (4A) ☐ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☐ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	No
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	No
Products	WB 1.1 Wood pellets
Feedstock origin (countries):	France
SBP-endorsed Regional Risk Assessments used: Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	Not applicable
Chain of custody system	☒ Physical separation ☐ Mass balance
Outsourcing	No
Changes in the scope	France has EU REDII grandfathering clause, which the Organization uses

3.1 Description of the company

Guidance: Please describe the type, structure and operations of the company including its role in the supply chain, its inputs and outputs as they related to SBP Standards.

The end user is a district energy producer which is located in the city of Macon. It produces energy (heat and electricity) from biomass in the form of woodchips. The end user operates 2 boilers which together can produce 9 mW of energy, distributed to delivery points in the city.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
MACON ENERGIES SERVICES	9 Rue Jean Mermoz Mâcon, 71000 France	End user	☐

3.3 Detailed description of the Chain of Custody system and Product Groups

Guidance: Please describe the operation of the CoC system including details of the mass balance management and a list of established Product Groups.

The End User accepts biomass in a form of wood pellets from the only supplier Engie SOVEN and uses it as biofuel to produce electricity and heat. Biomass is accepted with either SBP-compliant or SBP-controlled claims alongside the SBP-RED compliant claim. Biomass is delivered by trucks and unloaded in the warehouse located next to the power plant. The deliveries are registered in the database DDS.

4 Specific objective of the audit

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

The scope of the evaluation covered:

- Review of the Organization's management procedures;
- Review of chain of custody critical control points;
- Interviews with responsible staff;
- Review of the records and calculations;
- GHG data collection analysis;
- RED system implementation (REDII).

5 Evaluation process

5.1 Timing and duration of evaluation activities

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

5.2 Auditor team qualification

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

5.3 Description of evaluation activities

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

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

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

CH **Audit method**

SBP-10-17 Remote

SBP-10-26 Remote

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

MACON ENERGIES SERVICES audit was conducted remotely, conducted on February 5th, 2026, with a closing meeting on the same day.

The audit focused on the management system evaluation: a division of the responsibilities, record keeping, input material classification (reception and registration), energy and carbon data collection and communication and RED sustainability criteria evaluation.

During the opening meeting, the audit team was introduced, the certification scope was clarified, information about the audit plan, methodology, auditor qualification, confidentiality issues, assessment methodology, and other applicable Preferred by Nature policies and procedures was provided.

The same date during interviews and documentation review all applicable requirements of the SBP standards 4 and 5 as well as accompanying instruction documents and the RED bridging document were evaluated. During the process, the overall responsible person for the SBP system and other staff were interviewed.

Critical control points at the stage of biomass acceptance, dumping and storing were evaluated. Following evaluation of records and documents included observation of procedures, documents reflecting traceability and preparedness to work with the DTS system.

Management systems were audited together with multiple sites, that is the reason why the auditor hours on-site was 2.5 hours.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
 End user is sourcing SBP controlled feedstock.

5.5 Describe audit sampling methodology used

When preparing to the audit, a sampling has been implemented, based on the following criteria: • full review of procedures; • a review of training records; • sample review of information related to suppliers; • interviews with staff to evaluate theoretical and practical experience of intended approaches implementation. The audit focused on major standards requirements and management system implementation issues. The focus was key responsible staff and documentation.

5.6 CB stakeholder engagement

☒ N/A – Certification Body stakeholder consultation not applicable for this evaluation

Guidance: Please specify the number and types of stakeholders engaged, method of engagement and its outcomes.

5.7 Stakeholder feedback and response

☒ N/A – Certification Body stakeholder consultation not applicable for this evaluation

5.8 Main strengths and weaknesses of the management system and operations

Strength:

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

For weaknesses see NCRs

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

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

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

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

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

Traceability documentation was reviewed, following a sampling by the auditor.

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

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

5.13 Summary of audit findings for competency of involved personnel

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

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

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

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

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