Supply Base Report:

Smart Packaging Solutions Main (Initial) Audit

Sustainable Biomass Program
sbp-cert.org

Completed in accordance with the Supply Base Report Template Version 2.2 and SBP Bridging Requirements for Meeting the Directive EU/2023/2413 (REDIII)

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

Document history

Version 1.0	**Published 26 March 2015**
Version 2.0	Published 10 August 2023
Version 2.1	Published 15 April 2024
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Version 2.3	Published 14 August 2025

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1 Overview

Producer name:	Smart Packaging Solutions
Producer address:	Voorsterweg 38, 7371GC Loenen, Netherlands
SBP Certificate Code:	SBP-13-98
Geographic position:	52.132090, 6.043160
Primary contact:	Eline Verheijden, +31 630 500 855, eline.verheijden@smartpaso.com
Company website:	
Date report finalised:	11 Jun 2026
SBR reporting period from:	01 Jan 2025
SBR reporting period to:	31 Dec 2025
Name of the Certification Body:	Preferred by Nature OÜ
Certification Body Approval date:	22 Sep 2026
SBP Standard(s) used:	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, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Feedstock origin (countries)	Netherlands (All)
Weblink to Standard(s) used:	https://sbp-cert.org/documents/standards-documents/standards

2 Description of the Biomass Producer and the Supply Base

2.1 Description of the company

Smart Packaging Solutions, Loenen is a paper mill in the Netherlands, using 100% post consumer waste paper, the company is ISO9001 and ISO14001 certified.
The mill is part of the VPK Group.
During the pulping process of the paper, plastics, sand, stones, bad fibres, ... are rejected from the process stream and generally called 'reject'. The fibres in this reject are biogenic and need to be certified as sustainable to be able to burn them with a zero emission in the European CO2 emission trading system, ETS.
The company sells/exports the generated rejects to other plants in Europe.

Products included in the scope of SBP Certification: *WB 2.4 Other residues from wood processing*

Number of employees: *202*

Annual maximum production capacity (metric tonnes): *5000*

Number of direct feedstock suppliers: *1*

Approximate number of feedstock sub-suppliers: *0*

Description of the chain-of-custody and upstream supply chain:

The supply to the paper mill consists of 100% recycled waste paper. This is recycled paper collected and sorted by carefully selected suppliers. A procedure is in place to certify the recycled waste paper as FSC recycled 100%; as per the company FSC chain of custody and certification system.
The feed stock is pulper reject, consisting of material not suitable for making paper, which is purified out of the pulper process. There are no sub suppliers.

2.2 Detailed description of the Supply Base

Guidance: Tables below have been generated automatically for each sourcing country based on the selection of 'Feedstock origin (countries)' in section 1 above.

Annex 1 is generated by the system if the SBP SBE is used without Regional Risk Assessment(s) (RRAs). In case RRA(s) is used, further details shall be given only in section 3 below.

Annex 2 is generated if EU RED SBE is in the scope for each country separately.

Country	Netherlands
Area/Region	All
Exclusions	
Feedstock types	Post-consumer
Feedstock Product Groups	Post-consumer feedstock (5A)
Feedstock inputs	SBP Controlled feedstock
Is the forest managed to supply energy and non-energy markets?	N/A
For the forests in the Supply Base, is there an intention to	N/A

retain, restock or encourage natural regeneration within 5 years of felling?	
Risk assessment(s)	N/A - Post-consumer feedstock
Provide a concise summary of why a SBE was determined to be required or not required here:	
The supply base consists of 100% post consumer feed stock; hence, SBE is not required.	
Feedstock types included in SBE:	N/A
Includes EU RED SBE:	No
Includes EU RED II SBE grandfathering	No
Includes EU RED TOF:	No
Includes EU RED II TOF grandfathering	No
Size of Supply Base area (million ha):	4.1500
Map(s) of the Supply Base area:	

2.3 Feedstock information

a. **Total volume of Feedstock:** 1-200,000 tonnes

b. **Volume of primary feedstock:** 0

c. **List of all the species in primary feedstock, including scientific name:**

d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** No

Explanation:

e. **Hardwood (i.e. broadleaf trees): specify proportion of feedstock from (%)**: 0.00

f. **Softwood (i.e. coniferous trees): specify proportion of feedstock from (%):** 0.00

g. **Proportion of feedstock composed of or derived from saw logs by weight (%):** 0.00

h. **Indicate how you determine the proportion of saw log:** Specification issued by a body exercising functions of a public nature and issued for use by sawmills in the area in which the wood was grown.

i. **Roundwood from fellings from forests with > 40 yr rotation times - Average % volume of fellings delivered to BP (%):** 0.00

j. **Select forest type(s) where the primary feedstock was sourced from:** Other

k. **Select the main harvesting system(s) used for the sourced primary feedstock:** Other

l. **Volume of primary feedstock from primary forest:**

m. **Volume of processing residues feedstock:** 0
Physical form of the feedstock: N/A

n. **Share of SBP-recognised system claim for processing residues:**

100.00 % N/A

o. **Volume of post-consumer feedstock:** 1-200,000 tonnes
Physical form of the feedstock: N/A

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 5000 tonnes

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 5000.00 tonnes

Explanation: there is no harvesting in the feed stock for VPK Paper

3 Supply Base Risk Assessments and Risk Management Measures

Guidance: Biomass Producers shall demonstrate that any specified risks of sourcing feedstock not in compliance with SBP Standard 1 have been adequately reduced to low risk, following Standard 2 requirements. Following section applies to Biomass Producer's implementing SBP Supply Base Evaluation (SBP RRA or company own risk assessment). EU RED Supply Base Evaluation details are reported in Annex 2.

☒ **Not Applicable – Supply Base Evaluation not implemented**

3.1 Summary of the Supply Base Evaluation

3.2 Conflicts with applicable national and sub-national legislation

3.3 Risk Management Measures

Guidance: Please provide more details about specified risk indicators in each supply country and describe mitigation measures taken to address all specified risks associated with indicators.

4 Stakeholder engagement

4.1 General description

Biomass Producer's stakeholder engagement start date: 13 May 2026

Biomass Producer's stakeholder engagement end date: 09 Jun 2026

Total number of stakeholders contacted: 17

Give a general description of the process of Stakeholders Engagement, including stakeholders contacted, method of communication and a summary of the comments received:

Smart Packaging Initiated a stakeholder consultation between May 13 to June 9, 2026.

Sent an e-mail to all our paper for recycling suppliers, reject accepters, government authority, employees, sister company. This is in addition to the standard stakeholder engagement that we do and is described in our ISO system. We had a face to face meeting with stakeholder groups on 01-06-2026.

4.2 Response to stakeholder comments

Stakeholder description: no comments received

Stakeholder comment: no comments received

Response to the stakeholder: no comments received

5 Report updates and approval

This document is: New Supply Base Report (Assessments/reassessments)

Summary of changes: N/A

Name	Eline Verheijden
Title	Report author
Date of report approval	11 Jun 2026

Annex 1: Detailed findings for Supply Base Evaluation indicators

Annex 2: EU RED Supply Base Evaluation

Not Applicable (RED II SBE not included)

Annex 2a: EU RED II Supply Base Evaluation

Annex 3: SBP Processing residues and/or Post-consumer feedstock requirements

☐ Not Applicable (Processing Residues and/or post-consumer feedstock not used)

Verification and monitoring of suppliers

100% recycled paper, post-consumer material. when the material arrives, it is verified as being 100% post-consumer recycled paper.
The supplier of the feedstock IS the own paper mill. The feedstock consists of pulper reject generated in the processing of the 100% recycled paper.

Feedstock inspection and classification upon receipt

Paper for recycling has to be compliant with EN643. The material is inspected at arrival at the mill, controlled and classified as 100% recycled paper. See also our ISO system. FSC certification is mandatory where applicable.
The feedstock then consists of the non-pulpable fibres excluded in the process of the mill.

Supplier audit for processing residues and post-consumer feedstock

See our ISO system. There is a SAQ, and a supplier evaluation.
FSC certification is mandatory where applicable.

Annex 4: EU RED detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For "Trees outside forests (TOF) – Urban and landscape feedstock" no EU RED sustainability requirements apply, only the GHG savings criteria apply (SBP EU RED Bridging ID v2.0 Section 1.1). The land use category in this case is neither forest land nor agricultural land. For "Trees outside forests (TOF) – Agricultural land feedstock" the applicable criteria are Article 29 paragraphs (2)-(5).

Not Applicable (RED II TOF not included)

Annex 4a: RED II detailed findings for Trees Outside Forest (TOF) feedstock

NOTE: For "Trees outside forests (TOF) – Urban and landscape feedstock" no REDII sustainability requirements apply, only the GHG savings criteria apply (SBP REDII Bridging ID Section 4.2). The land use category in this case is neither forest land nor agricultural land. For "Trees outside forests (TOF) – Agricultural land feedstock" the applicable criteria are Article 29 paragraphs (2)-(5).