Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of E-Wood energiecentrale NV

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:	Pilar Gorria
Name of the Company:	E-Wood energiecentrale NV
Company legal address:	Molenweg Haven 1940, 9130 Doel, Belgium
Company contact for SBP:	Philippe Van Alsenoy
Company contact email:	philippe.van.alsenoy@svex.be
Company website:	Sleco nv
Date of installation:	01 Dec 2022
SBP Certificate Code:	SBP-08-95
Date of certificate issue:	04 Aug 2023
Date of certificate expiry:	03 Aug 2028
Audit closing meeting date:	03 Jul 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):	Mikhail Rai
Date of decision:	29 Sep 2026
Other comments:	Transition to ID 6B V1.2 was not approved and verification statements were not issued.

2.2 Open non-conformities and observations

NC number 9814	NC Grading: Major
Standard:	Instruction Document 6B: Biomass Compliance for Flanders. v1.1
Requirement:	1 Background N/A N/A N/A
Description of Non-conformance and Related Evidence:	
SBP Instruction Document 6B: Biomass Compliance for Flanders, 1.5.2.1. The Certificate Holder shall draft a Biomass Report according to the principles and methodology described in this Instruction Document 6B. The Certificate Holder did not draft the Biomass Report in accordance with the principles and methodology of Instruction Document 6B v1.2. During the evaluation, it was identified that only one Biomass Report had been developed using a template corresponding to the previous version of Instruction Document 6B. The SBR and the SAR identifies Belgium, France and the Netherlands as sourcing countries, while the Biomass Report reference code and identification requirements provide for a single country of origin. Considering that one downstream transport route is applicable, at least three Biomass Reports are necessary to represent the declared countries of origin. The reference code of the available Biomass Report did not identify the applicable country of origin. In addition, the date and time used for calculation of the Biomass Report certificate number did not correspond to the report redaction period, while the date of assignment was in July 2026. Characteristics 3 (Energetic valorisation) and 4 (Green factor) were also not completed in accordance with sections 3.5.1 and 3.5.2, and the corresponding OVAM documentation required to support these Characteristics was not provided. Considering the above, the identified issues demonstrate that the current methodology for drafting and maintaining Biomass Reports under Instruction Document 6B v1.2 was not effectively implemented and affect the integrity of the Biomass Report as a whole. Therefore, a major NCR has been raised.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open
Original Due Date:	2026-12-29
Closing Date:	N/A

Upgrade Date:	N/A
Update Date:	N/A

2.2 Closed non-conformities

NC number 9321	NC Grading: Major
Standard:	SBP Standard 5: Collection and Communication of Data v2.0
Requirement:	2.3 Each Biomass Producer (BP) shall record the data in one of the three 'SBP Audit Report(SAR) for Energy and Carbon data' templates, where production and transportation offeedstock or biomass contributes to energy or carbon balance during the period of legalownership by the BP. N/A N/A
Description of Non-conformance and Related Evidence:	
No SAR had been developed for the reporting period for the Flanders Biomass Report. The most recent SAR available was for the prior-period one (SAR 515 "Woodchips with Stationary Chipping", reporting period 2024, expiry 08 Nov 2026). Without a current SAR, the energy and carbon data underpinning the production batches and the SBP-compliant / EU RED-compliant claims made in the DTS for the current and next period are not collected or communicated as required by Standard 5 / ID 5E. The Flanders Biomass Report (ID 6B) must derive its Characteristics from a valid SAR; with no current-period SAR there were no valid underlying SAR for the current Biomass Report (see the related Biomass Report findings on the date of assignment and the production figure). Absence of a SAR for the reporting period was a fundamental failure to meet Standard 5. Per ID 6B 6.11.3, non-conformances affecting the energy/carbon data are always treated as major. Required correction. Develop and complete a SAR for the current reporting period in the correct template and have it validated by Preferred by Nature – covering total production, electricity use, fossil-fuel use, feedstock groups (4A, 5A) (Table 2.1) and transport, and the production batches – and ensure the DTS claims and the Biomass Report reference the valid current-period SAR.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	Before the finalization of the audit report the organization developed and completed a SAR for the current reporting period in the Flander Biomass report in the correct template.
Findings for Evaluation of Evidence:	Auditor was able to validate the SAR during the online audit day on 3 July by examining the updated data and utilizing findings from the on-site audit day on 29 June. The Sar was found to be covering total production, electricity use, fossil-fuel use, feedstock groups (4A, 5A) (Table 2.1) and transport, and the production batches – and to be able to ensure the DTS claims and the Biomass Report reference the valid current-period SAR.
NC Status:	Closed
Original Due Date:	2026-12-29
Closing Date:	2026-09-29
Upgrade Date:	N/A
Update Date:	N/A

NC number 9322	NC Grading: Minor
Standard:	Instruction Document 6B: Biomass Compliance for Flanders. v1.1
Requirement:	7.4.1 Characteristic 1. Pre-treatment energy

	N/A N/A
Description of Non-conformance and Related Evidence:	
The Flanders Biomass Report and SAR section 3.4 (Use of fossil fuels) of the first draft of the SAR reported a single fossil-fuel source attributed to the certificate holder's (E-woods) own on-site operation, and did not separately report any energy from the offsite mobile shredding carried out by the certificate holder's suppliers of post-consumer woody material before the material is sold. However, during the audit it was verified that suppliers of post-consumer material perform shredding before ownership transition of the feedstock material. ID 6B # 3.4.1 states that the pre-treatment energy shall be calculated for all feedstock types and for the entire production chain thereof and SAR section 3.4 requirements are: 'Each fossil energy source must be described in detail in the table hereunder. Use as many rows as necessary to cover each fossil fuel. If any responses are marked as 'other', please include further detail in the box below (also for offsite chipping by third party)'. On this basis a 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:	Before the finalization of the audit report the organization added the pre-treatment energy from shredding in section 3.4 of the SAR and in the Flander Biomass report. This using a verified conservative approach (See CB findings in section 3.4 of the SAR)
Findings for Evaluation of Evidence:	Auditor found the reported pre-treatment energy usage to be refecting relevant specific machinerys specifications and industry benchmarks and to be enough to close the non-conformance.
NC Status:	Closed
Original Due Date:	2027-09-29
Closing Date:	2026-09-29
Upgrade Date:	N/A
Update Date:	N/A

NC number 9323	**NC Grading: Minor**
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	1.1.2 The Organisation shall include which feedstock category is being sourced. N/A N/A
Description of Non-conformance and Related Evidence:	
Section 2.2 of the organization's supply base report did not describe that processing-residue (4A) feedstock that is part of the Supply Base (due to the scope change implemented); all eight regional tables present the supply base as exclusively post-consumer (5A). No processing-residue (4A) Product Group was described for any region, which contradicted the company's own section 2.1 ("waste product of an industrial process", "residue of the sorting of mixed waste") and the audit evidence (scope change to include composting sieve-overflow, bark and dust).	
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:	Before the finalization of the audit report the organization presented a new SBR that describe the processing-residue feedstock in section 2.2 for each applicable supply country/region, with its correct Product Group (4A), physical description and certification status (i.e. not certified to an SBP-recognised scheme), separated from

	the genuinely post-consumer (5A) streams.
Findings for Evaluation of Evidence:	Enough to close the non-conformance.
NC Status:	Closed
Original Due Date:	2027-09-29
Closing Date:	2026-09-29
Upgrade Date:	N/A
Update Date:	N/A

NC number 9324	**NC Grading: Minor**
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	1.1.8 The records of feedstock inputs shall include identification of volumes of Primary feedstock, Processing residues and post-consumer feedstock used, and a description of the inputs, including species for the primary feedstock and, if known, for processing residues feedstock. N/A N/A
Description of Non-conformance and Related Evidence:	
The feedstock breakdown in section 2.3 of the SBR presented by the organization during the audit was incomplete and internally inconsistent: the mandatory processing-residue fields were blank and the primary/secondary split not credible.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	Before the finalization of the audit report the organization presented a new SBR that state the volumes (tonnes) of processing-residue and post-consumer feedstock and their physical form; state the share of processing residues covered by an SBP-recognised certification claim versus the share relying on the Annex 3 self-declaration / due-diligence route; and correct the primary-feedstock figure so the primary/secondary categorisation is consistent with the operation.
Findings for Evaluation of Evidence:	Enough to close the non-conformance.
NC Status:	Closed
Original Due Date:	2026-12-29
Closing Date:	2026-09-29
Upgrade Date:	N/A
Update Date:	N/A

2.3 Actions taken by Organisation Prior to Report Finalisation

The organization took action to close the non-conformances by forwarding relevant documents, including its revised Supply Base Report (SBR) and revised SBP Audit Report (SAR). Further, the organization elaborated its description of its training procedures in its documented sampling procedure for delivered E-wood loads.

2.4 Notes for the next Audit

During this reporting period the Organisation sourced only post-consumer (5A) feedstock; no processing residues (4A) were yet received, so the elements of the revised sourcing approach could not be verified in operation. The next audit should therefore verify, once the Organisation begins sourcing the woody sieve-overflow processing residues: an on-site supplier audit of the composting operator(s) supplying the sieve-overflow, at a frequency proportionate to risk; the newly introduced mass balance account in operation, confirming that the SBP Controlled processing-residue volumes are correctly accounted for and kept separate from the SBP Compliant post-consumer volumes; the sourcing and conversion in practice, i.e. PEFC Recycled sourced within the PEFC certificate, downgraded to PEFC Controlled and converted to SBP Controlled before mixing with the post-consumer feedstock; the DTS registration, confirming that burned SBP Controlled volumes are recorded separately from SBP Compliant volumes and that processing residues are registered as 4A and post-consumer as 5A; and the SAR feedstock-category reporting for the processing-residue (4A) groups once actual volumes are reported.

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	End User
Secondary activity	Biomass Producer
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 6: Energy and Carbon Balance Calculation v2.0; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413; Instruction Document 6D: Methodology for the Calculation and Certification of GHG Emissions Savings for EU RED v2.0; Instruction Document 6B: Biomass Compliance for Flanders. v1.1
Product Group IDs	☐ Forest feedstock (1A) ☐ Trees outside forest (TOF) - Urban and landscape feedstock (2A) ☐ Trees outside forest (TOF) - Agricultural land feedstock (3A) ☒ Processing residues feedstock (4A) ☒ Post-consumer feedstock (5A) ☐ Other (please specify)
SBP Feedstock types	☒ SBP Compliant; ☒ SBP Controlled
Includes Supply Base Evaluation (SBE)	No
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	No
Products	WB 2.1 Wood chips
Feedstock origin (countries):	Belgium, France, Netherlands
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	Scope expanded to include woody processing residues (screening / sieve-overflow from the mulching, shredding and composting of urban and landscape green waste), Product Group ID 'Processing residues feedstock (4A)', sourced within the Organisation's PEFC certificate as PEFC Recycled and handled as SBP Controlled feedstock. Implementation of ID 6B V1.2 (Not approved).

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.

E-Wood Energiecentrale NV (0734.541.012) was founded on September 19th 2019 to build and operate an energy power plant driven by waste wood. The company is a joint venture with Indaver NV and Veolia environmental services Belux NV as shareholders and is built on the land in concession by Indaver (please see additionaly https://indaver.com/company-data/belgium). Apart from E-Wood, Indaver has other industrial operations on-site like bottom ash treatment, tube lamp recycling, landfill and a grate furnace installation for household and industrial waste incineration. Together with Veolia Indaver also owns a fluidized bed installation for industrial waste and sludge (Sleco). The exploitation of the installation is sourced out to Svex NV (0878.075.276), which is also a joint venture between Indaver and Veolia. The exploitation implies the operations, maintenance, advise on capex, permitting of the installation, etc.. Also the operation of the other fluidized bed and grate furnace installation is operated by Svex. E-Wood only purchases post-consumer reclaimed feedstock and woody sieve overflow from composting processes from a number of suppliers who are waste collectors and compost manufatctorers located in Belgium, Netherlands and Northern France.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
E-Wood energiecentrale NV	Haven 1940, Doel (Beveren), 9130, Belgium	Energy producer	☒

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.

E-Wood has implemented the chain of custody requirements defined in SBP Standard 4 v2.0 and also holds a valid PEFC Chain of Custody certificate. Its main activity is to purchase industrial waste wood accepted as post-consumer recycled material (Product Group 5A) and woody processing residues arising as sieve overflow from the composting of green waste — trees outside forest originating from gardens and urban areas (Product Group 4A) — and to use this material as biofuel to produce electricity and heat. The post-consumer feedstock is claimed as SBP Compliant, while the processing residues are sourced within E-Wood's PEFC certificate as PEFC Recycled and handled as SBP Controlled. Physical separation is applied on receipt of the feedstock, and a mass balance account is maintained to separate and document the SBP Controlled volumes from the SBP Compliant volumes where the two Product Groups are combined in storage. No sales of wooden products take place, nor are any intended by the Organisation.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Organization'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 Energy Producer’s management procedures;
- Review of chain of custody critical control points;
- Interviews with responsible staff;
- Review of the records and calculations;
- DTS registration;
- REDIII system implementation;
- Stakeholder engagement;
- Business integrity;
- Review of Biomass Report for Flander and all requirements of specified under Instruction Document 6B for Flanders
- Review sources of energy and GHG calculations
- Review of procedures for the new feedstock category

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Christian Jürgensen & Pilar Gorria	7.0
2. On-site (excl. travel time)	Christian Jürgensen	12.0
3. Report writing	Christian Jürgensen	10.0
4. Other	Christian Jürgensen	5.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Christian Jürgensen	Audit team leader	Christian holds a master's degree in Forestry and Nature Management from Copenhagen University and has more than 13 years of experience within state administration, the UN system and the NGO field. He functions as a senior biomass auditor at Preferred by Nature and coordinates and conducts evaluations in relation to SBP and RBP biomass certification, the Danish biomass legislation, PEFC and FSC forest certification and PEFC and FSC traceability certification (CoC).
Pilar Gorria	Team member	Forest engineer (Politecnic Univ. Of Madrid). Pilar has successfully completed SBP training course and the NEPCon Lead auditor training for FSC/PEFC CoC and FM certification. She has experience from forest certification (FSC / PEFC FM), traceability (FSC / PEFC CoC) and biomass certification (SBP - Sustainable Biomass Program) for more than 10 years. Support with STD 6 and scope definition

5.3 Description of evaluation activities

The audit was initiated Monday 29 June and started with an opening meeting where auditor presented the audit method, scope and process. Present were the Head of Financial and Administrative Department and the Data and Financial Specialist who are both handling the SBP management system. After that the SBP management system was reviewed and GHG calculations analysed. Several evidence to support energy data were provided by the organization.

The audit resumed on Friday 3 July with a renewed revision of the Biomass Report provided previously by the organization, a review of the SAR and a review of the Supply Base Report based on the scope change of biomass sourced and needed revisions. Deep analysis of the data, processes and cross check with the energy

data approved in the submitted SAR and Flanders Biomass Report was conducted.
Findings were summarized, and preliminary audit conclusions based on the use of 3 angle evaluation method were provided to the Organisation's responsible staff at the closing meeting.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
In the revision period the organization has only sourced low-risk wood waste post-consumer feedstock under its existing management procedures. No processing residues from urban and garden waste composting, mulching and shredding had yet been sourced.

5.5 Describe audit sampling methodology used

When preparing for the audit and during on-site work a sampling has been implemented, based on the following criteria: • full review of procedures; • review of documents (LVH analysis, origins and distances, SAR, etc.); • interview with staff to evaluate theoretical and practical experience of intended approaches implementation. • Visual inspection to confirm feedstock can be classified as post-consumer (The organization up untill now has only accepted post-consumer wood waste as feedstock but intends to start sourcing woody processing residues (screening / sieve-overflow from green-waste composting) sourced within its PEFC certificate and handled as SBP Controlled feedstock, going forward) • Desk based supplier audits under EU RED requirements (square root of number of suppliers) • Desk based examination of suppliers likely to be used as processing residues suppliers and their location.

5.6 CB stakeholder engagement

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

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

5.7 Stakeholder feedback and response

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

5.8 Main strengths and weaknesses of the management system and operations

Strengths:

- only low risk post-consumer feedstock has been sourced;
- only processing residues in the form of woody oversize fraction screened out of green-waste composting from urban and garden waste mitigated to low risk is intended to be added to the feedstock scope.
- experience in power generation and reporting to authorities;
- an effective recordkeeping system;
- a small number of the management staff and clearly designated responsibilities within the staff members.
- new added sustainability team member (Financial specialist) with strong analytical skills adds resources and robustness to the organizations SBP management system.

Weakness:

- The processing-residue sourcing and mass balance are new and not yet operationally tested.

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

In order to verify and monitor the supplies that fall under exemption under EU RED Post-consumer and Processing residue feedstock requirements the following steps are taken by the organization before engaging in new contracts and on a continuous basis based on a defined level of annual control:

- Name and address of the supplier is verified;
- Type of waste wood and Eural code is verified;
- Type of supplier (trader, collector, sorter or a combination).is established;
- Signed self-declarations are ensured

When preparing for the audit and during on-site work a sampling of these step-vise procedures have been conducted, based on the following criteria:

- full review of procedures;
- full review of training records;
- sample review of information related to potential suppliers;
- review of documents (invoice, bookkeeping spreadsheets, records, etc.);
- Visual inspection of pre-chipped waste wood;
- interview with staff to evaluate theoretical and practical experience of intended approaches implementation.

The organization has accepted only post-consumer wood waste as feedstock in the revisionperiod. As of the audit date the organization had contracts with 26 suppliers. For the sampling a square root of 26 times 0,6 had been used and 4 suppliers were evaluated.

The organization intends to start sourcing woody processing residues (screening / sieve-overflow from the mulching, shredding and composting of urban and landscape green waste) from a limited amount of suppliers going forward.
Through interviews and desk examination it was verified that the processing residue material that the organization intends to source are:

- not the end product(s) of a process
- not part of production processes directly seeks to produce them;
- not the primary aim of the production process
- not part of a process that has been deliberately modified to produce them.

The organization commits to auditing 33% of sieve-overflow suppliers per year.
The intended processing-residue sourcing was evaluated through a review of the Organisation's documented procedures - covering how the material is sourced, the mass balance account and the DTS registration - together with interviews with the responsible staff. Because no processing residues were received during the reporting period, the evaluation was confined to these documented procedures and staff interviews; operational implementation will be verified at the next audit once sourcing commences (see section 2.4).

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

The Organization has implemented the requirements as defined in the SBP Standard 4. The CoC system is quite straight forward as only verified post-consumer and processing residues feedstock are received and no mixing of compliant and non-compliant biomass is taking place after chipping.
Inbound volumes are registered and compared to production.

The Organization has procedures that will be implemented in case non-eligible biomass is received, which include reloading or separation from the other stock in order to contact the supplier to find a suitable solution.
A non-conformity is to be registered in the non-conformity database accompanied by evidence (pictures).

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

E-Wood is an End User and the Biomass Producer (BP). The scope of operations includes purchasing of post-consumer and processing residue (sieve-overflow) feedstock received as wood chips with inferior B/C quality and its additional grinding if the received size is not satisfactory. The BP split the process by setting the transition point for biomass production and power generation. The point is determined as the place where chipping process is finished, and feedstock considered converted to biomass.
All data and management systems were presented by the organization during the audit. Primary data about the feedstock is summarised in the SAR and the Flanders Biomass report's background sheets. Subsequently the data is used to determine the GHG calculations for biomass fuels. Please see additionally the findings below.

5.13 Summary of audit findings for competency of involved personnel

Overall responsibility for all aspects of SBP and PEFC certification lies with Matty Bouvez, Head of Financial and Administrative Service supported by Guillaume Haentjens, Financial Analyst. Responsibilities for specific aspects like supplier verification, input control, GHG calculation and communication is shared between the contractor's representative (Svex NV) and suppliers' representatives (Viola NV, Indaver NV). The mentioned companies are in a group of companies with E-Wood and have the same ownership.

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

Deep analysis of the data, processes and cross check with the energy data approved in the submitted SAR was conducted. Auditors were able to verify accuracy of emission factors, definitions, calculations, data and methodology documentation.
A focuspoint was that pre-treatment energy and associated emissions thereof for all feedstock types and for the entire production chain was added correctly to the SAR section 3.4 and the Flanders Biomass Report.

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

Country
Belgium
Area/Sub-Scope
Flanders
Indicator
4.1.1 Freedom of association and the right to collective bargaining shall be respected in the workplace.
Specified risk description
Neglectable risk, as European and Belgian law is applicable and being enforced.
Detailed description of a mitigation measure
Belgian law enforcement
Detailed description of CB evaluation of mitigation measure and its conclusions
Auditor characterised this indicator as negligible risk on the basis that applicable EU and Belgian labour/social legislation is in force and enforced. Given the feedstock originates from regulated municipal/inter-municipal green-waste collection and licensed composting operations within the EU, auditor considers the negligible-risk characterisation appropriate. Mitigation rests on enforced statutory law; The specified risk is assessed as mitigated to low.

Country
Belgium
Area/Sub-Scope
Flanders
Indicator
4.1.9 Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Specified risk description
Neglectable risk, as European and Belgian law is applicable and being enforced.
Detailed description of a mitigation measure

Belgian law enforcement.

Detailed description of CB evaluation of mitigation measure and its conclusions

Auditor characterised this indicator as negligible risk on the basis that applicable EU and Belgian labour/social legislation is in force and enforced. Given the feedstock originates from regulated municipal/inter-municipal green-waste collection and licensed composting operations within the EU, auditor considers the negligible-risk characterisation appropriate. Mitigation rests on enforced statutory law; The specified risk is assessed as mitigated to low.

Country

Belgium

Area/Sub-Scope

Wallonia

Indicator

1.1.4 Payments for harvest rights and feedstock, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up-to-date.

Specified risk description

In Wallonia, professional green waste composting facilities operate within a comprehensive regulatory framework established by the Walloon Decree of 9 March 2023 on Waste, the Circularity of Materials and Public Cleanliness, together with the applicable environmental permitting requirements and waste management regulations administered by the Service Public de Wallonie (SPW) – Département du Sol et des Déchets. These regulations aim to ensure the environmentally sound management, traceability, recovery and recycling of waste materials. Licensed composting facilities may only accept authorised green waste streams, including pruning residues, roadside vegetation cuttings, garden maintenance residues, municipal green waste, and materials originating from park and landscape management activities. Operators are required to implement documented acceptance procedures, maintain material traceability, keep waste registers and records, and comply with all applicable permit conditions. Regulatory compliance is subject to inspection and verification by the competent authorities. The Walloon regulatory framework is specifically designed to promote waste recovery and circular use of materials while ensuring transparency throughout the waste management chain. As a result, materials processed by licensed composting facilities can be reliably traced to green waste management activities and are subject to continuous regulatory oversight. This significantly reduces the risk that the incoming material could originate from deliberate harvesting of virgin woody biomass for energy purposes.

Detailed description of a mitigation measure

Belgian law enforcement

Detailed description of CB evaluation of mitigation measure and its conclusions

Auditor reviewed the organizations risk assessment for this indicator and the supporting legal analysis for Wallonia. The specified risk is appropriately characterized: the Walloon Decree of 9 March 2023 on Waste, the Circularity of Materials and Public Cleanliness (SPW – Département du Sol et des Déchets) requires licensed green-waste composting facilities to accept only authorised green-waste streams and to maintain registration, traceability, acceptance controls, waste records and permit compliance, subject to inspection by the competent authorities. Auditor verified during

this third surveillance audit that the mitigation relies on enforced EU and Belgian legislation, corroborated by supplier permits/licences reviewed on a sample basis, supplier self-declarations under the Annex 3 processing-residue requirements, EURAL/EWC (19 05 02) verification for every new contract and sub-contract, and per-load acceptance controls (documentary check plus visual inspection and rejection of fresh wood/contaminants) at the tipping floor, with per-load sampling for chemical content, calorific value and biogenic fraction. Auditor considers the risk mitigated to low.

Country
Belgium
Area/Sub-Scope
Wallonia
Indicator
4.1.5 Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded
Specified risk description
Neglectable risk, as European and Belgian law is applicable and being enforced.
Detailed description of a mitigation measure
Belgian law enforcement
Detailed description of CB evaluation of mitigation measure and its conclusions
The organization characterized this indicator as negligible risk on the basis that applicable EU and Belgian labour/social legislation is in force and enforced. Given the feedstock originates from regulated municipal/inter-municipal green-waste collection and licensed composting operations within the EU, auditor considers the negligible-risk characterization appropriate. Mitigation rests on enforced statutory law; the CB verified [that the EURAL-coded suppliers operate under EU jurisdiction and that no indicators of specified risk were identified during the audit. The specified risk is assessed as mitigated to low.

Country
Belgium
Area/Sub-Scope
Wallonia
Indicator
4.2.7 Designated cultural heritage sites shall be preserved.
Specified risk description
Neglectable risk, as European and Belgian law is applicable and being enforced.
Detailed description of a mitigation measure

Belgian law enforcement
Detailed description of CB evaluation of mitigation measure and its conclusions
The organization characterized this indicator as negligible risk on the basis that applicable EU and Belgian labour/social legislation is in force and enforced. Given the feedstock originates from regulated municipal/inter-municipal green-waste collection and licensed composting operations within the EU, auditor considers the negligible-risk characterization appropriate. Mitigation rests on enforced statutory law; the CB verified [that the EURAL-coded suppliers operate under EU jurisdiction and that no indicators of specified risk were identified during the audit. The specified risk is assessed as mitigated to low.

Country
Netherlands
Area/Sub-Scope
Zuid-Nederland
Indicator
4.1.1 Freedom of association and the right to collective bargaining shall be respected in the workplace.
Specified risk description
Neglectable risk, as European and Dutch law is applicable and being enforced.
Detailed description of a mitigation measure
European and Dutch law enforcement
Detailed description of CB evaluation of mitigation measure and its conclusions
The organization characterised this indicator as negligible risk on the basis that applicable EU and Dutch labour/social legislation is in force and enforced. Given the feedstock originates from regulated municipal/inter-municipal green-waste collection and licensed composting operations within the EU, auditor considers the negligible-risk characterization appropriate. Mitigation rests on enforced statutory law; Auditor verified that the EURAL-coded suppliers operate under EU jurisdiction and that no indicators of specified risk were identified during the audit. The specified risk is assessed as mitigated to low.

Country
Netherlands
Area/Sub-Scope
Zuid-Nederland
Indicator
4.1.9 Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Specified risk description

Neglectable risk, as European and Dutch law is applicable and being enforced.
Detailed description of a mitigation measure
European and Dutch law enforcement
Detailed description of CB evaluation of mitigation measure and its conclusions
The organization characterised this indicator as negligible risk on the basis that applicable EU and Dutch labour/social legislation is in force and enforced. Given the feedstock originates from regulated municipal/inter-municipal green-waste collection and licensed composting operations within the EU, auditor considers the negligible-risk characterization appropriate. Mitigation rests on enforced statutory law; Auditor verified that the EURAL-coded suppliers operate under EU jurisdiction and that no indicators of specified risk were identified during the audit. The specified risk is assessed as mitigated to low.