Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of IBV & CIE SA

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:	Control Union Certifications BV
Primary CB contact for SBP:	Lukasz Dabrowski
Primary CB contact email:	ldabrowski@controlunion.com
Audit team leader:	Andries Polinder
Audit team members:	Denny Majokko
Name of the Company:	IBV & CIE SA
Company legal address:	Route de la forêt 1, 6690 Vielsalm, Belgium
Company contact for SBP:	Emmanuel Nistajakis
Company contact email:	e.nistajakis@wood-energy.group
Company website:	
Date of installation:	22 Apr 2026
SBP Certificate Code:	SBP-06-90
Date of certificate issue:	01 Sep 2023
Date of certificate expiry:	31 Aug 2028
Audit closing meeting date:	22 Apr 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):	Bruna Scarparo
Date of decision:	27 Jul 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 8812	NC Grading: Observation
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	4.10 For Organisations opting to use a mass balance system for material accounting, the Organisation shall set up and maintain a mass balance account to which additions and deductions of eligible input for a single physical site shall be recorded. Note 1: A mass balance system allows consignments of feedstock or biomass with differing sustainability and greenhouse gas emissions savings characteristics to be mixed for instance in a container, processing or logistical facility, transmission and distribution infrastructure or site. Note 2: Site is a single functional unit of an Organisation situated at one physical location, which is geographically distinct from other units of the same Organisation. An Organisation's units with distinct physical locations may, however, be regarded as part of a site if they are an extension of it with no purchasing, processing, or sales functions of their own (e.g., a remote stockholding). A site can never include more than one legal entity. Subcontractors that are used within the terms of outsourcing agreements (e.g., outsourced warehouse) are not considered sites. Typical examples for sites are processing or trading facilities such as manufacturing sites, sales offices, or company-owned warehouse. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The organisation uses mass balances for material accounting. It was found that the mass balance for SBP controlled material for pellet production does not cover all the volume of feedstock received. However, feedstock received is at least PEFC controlled and all feedstock is listed in the volume overview. SBP controlled biomass produced and sold by the organization with SBP controlled claim is more than the volume needed therefore a positive mass balance is maintained. The company keep records and can justify all volumes of feedstock and biomass.	
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 8811	NC Grading: Major
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:	
The organisation is also certified against PEFC and uses the PEFC dds to make all of its feedstock at least PEFC controlled. There are signed suppliers declarations and suppliers audit is done. However, there was no objec-tive evidence that the processing residues used for the CHP are in the scope of the PEFC certificate. Evidence: -Interview SBP compliance manager and trainee -Interview PEFC manager -SBP Handbook biomass producer IBV&CIE S.A. procedure 4. Production of SBP certified biomass -PEFC certificate and audit report 2025 -PEFC mass balance - Suppliers declarations and suppliers assessments	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	-Findings PEFC-audit dd 28-04-2026 -Report on root cause, corrections taken and corrective actions -Evidence of corrective actions and implementation of CAR
Findings for Evaluation of Evidence:	NC was adequately addressed and can be closed
NC Status:	Closed
Original Due Date:	2026-10-27
Closing Date:	2026-07-27
Upgrade Date:	N/A
Update Date:	N/A

2.3 Actions taken by Organisation Prior to Report Finalisation

- PEFC audit was performed dd 28-04-2026 and the findings shared

2.4 Notes for the next Audit

The company uses the own PEFC DDS to categorize all incoming feedstock on the site as PEFC Controlled Sources at a minimum.

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; 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)	No
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	No
Products	WB 2.1 Wood chips, WB 1.1 Wood pellets
Feedstock origin (countries):	Belgium, Luxembourg, France, Netherlands, Germany, Norway
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Not applicable
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	No
Changes in the scope	no changes in scope.

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.

Industrie du Bois Vielsalm & Cie s.a. (IBV) founded in 1997, is a sawmill and pellets producer situated in Vielsalm on the border between Belgium and Luxembourg. IBV is part of the "Wood and Energy Group International" which produce sawn timber, solid structural timber, wood pellets and renewable energy in the form of electricity and heat at their 3 production sites in Belgium and Germany. The wood comes from the EU and the group can add value to all parts of the trunk by making optimum use of the synergies between material and energy cycles. The site in Vielsalm is the largest in the group. It is here that regional softwoods are processed into sawn timber. The resulting sawmill by-products of sawdust and wood chips are used on-site to produce wood pellets. The site also has a biomass co-generation plant that uses wood residues for which there is no alternative use to produce green electricity and heat. The part of the electricity generated that is not needed internally is fed into the public grid. The heat is used completely in production processes, ensuring the plant has an extremely high level of efficiency. The pelletizing plant has a capacity of 420.000 tons a year and produces 6 mm pellets according to the ENplus A1 and/or SBP standards. IBV is a PEFC certified pellet producer. The IBV pellet factory receive sawdust and chips from the IBV sawmill on-site, from the group sawmills in Germany, and from a few other suppliers of secondary feedstock. Indirectly the wood comes from 200-250 suppliers, mainly sawmills and vertically integrated wood processors. IBV use a mix of primary (low grade logs) and secondary feedstock (wood residues such as sawdust and shavings) and a small fraction of tertiary feedstock (planing chips). Regarding the pellet plant, the relevant part of the sourcing is only the own sawmill residues (SBP-compliant Secondary feedstock). The whole supply chain of the pellet plant is includes around 35 suppliers. The origin is from Belgium and surrounding countries. Norway is not an origin (regarding the RED definition), but primary wood for the sawmill sometimes came from Norway, and the sawmill residues were used by the pellet plant (SBP origin). The wood pellets are sold to clients, but the wood chip production under the SBP scope is used in their own CHP. The wood chips produced to run the CHP are mainly wood residues that cannot be valorised otherwise, ensuring a high level of sustainability and efficiency. For the wood chips around 55% is SBP-controlled Secondary feedstock (biomass) and 44% is SBP-controlled Tertiary feedstock (biomass). Less than 1% is SBP-controlled Primary feedstock. The feedstock for the wood chips production for the CHP has around 13 secondary wood suppliers, 20 tertiary wood suppliers, and around 37 suppliers of primary wood (waste from urban and landscape). The origin is from Belgium and surrounding countries.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
IBV & CIE SA	Route de la forêt 1, 6690 Vielsalm, Belgium	Biomass producer, 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.

IBV is PEFC certified and uses feedstock that is x% PEFC certified or at least PEFC controlled sources. In scope of SBP and RED are the pellet plant and the wood chip production (to be used in their CHP).

4 Specific objective of the audit

The specific objective of this 3th surveillance audit was to confirm that the Biomass Producer's management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Denny Majokko	4.0
2. On-site (excl. travel time)	Denny Majokko	16.0
3. Report writing	Denny Majokko	8.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Denny Majokko	Lead Auditor	CUC approved chain of custody lead auditor with years of auditing experience. Having professional background in Forestry, ecology and nature management with a BSc. International Forest and Nature management and having successfully completed ISO 9001 Lead Auditor Training.
Andries Polinder	Witness auditor	CUC approved FM/CoC lead auditor with >10 years of auditing experience. Having professional background in forestry and having successfully completed the Lead Auditor Training.

5.3 Description of evaluation activities

This surveillance audit was conducted by means of an on-site visit at the IBV facility on 21-04-2026 and 22-04-2026. During the opening meeting, the scope was confirmed. The auditor also explained the methods to be employed during the audit. After the opening meeting, and during the following two days, all relevant requirements of the applicable SBP standard(s) were verified on compliance through the use of the SBP audit portal, Radix tree platform, and checklists.
The audit has been performed by review of documents, data, records and the DTS system, interviews and inspection of the plant. The identified CCP for the process were sourcing and input check, reception and storage, valid sustainability of raw materials, biomass production process, mass balance and volume control, correct claims (including DBSD).
The audit was completed by approving the SBR, SAR, and performing a closing meeting. During this closing meeting, audit results were discussed. This report is the result of the findings of a certification evaluation carried out by an independent lead auditor representing Control Union Certifications. The purpose of the assessment was to evaluate the compliance of the client with respect to the standards used within the scope of the certificate.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
No SBE in scope. Remote verification of secondary / tertiary feedstock suppliers.

5.5 Describe audit sampling methodology used

The sampling of review of records was based on the mass balance system and delivery documents. Random PEFC feedstock shipments of primary, secondary and tertiary materials were checked, as well as pellets shipments and the mass balance records and loading documents (inspection report, and analytical reports) were reviewed. Staff interviews were conducted with the plant manager, sustainability manager, the external SBP consultant, procurement manager, factory and PEFC manager, and material receipt staff. With the square root of the total number of RED-compliant suppliers, 7 suppliers were sampled for additional verification as part of the audit for the RED scheme.

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

Professional company with knowledgeable staff and consultant. Understand the system and have experience with PEFC and ENplus certification systems. All incoming material is verified under the PEFC DDS, making risk of mixing with uncontrolled material low. Possible weakness is the fact that the details of the PEFC DDS itself are not part of the audit.

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

Feedstock can be classified upon receipt. In addition, a supplier evaluation is conducted by the company in addition to a self-declaration. As part of the SBP audit, 7 suppliers of processing residues and post-consumer materials were audited remotely.

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

All the management systems and transactions have been inspected. The system in place ensures traceability and integrity of SBP-compliant and SBP-controlled biomass throughout the supply chain. Procedures and records were found to be consistent with the standard's requirements, indicating a high level of compliance and control over material flows and documentation.

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

Transactions are managed in DTS in conformance with the standard.

5.13 Summary of audit findings for competency of involved personnel

Involved personnel is experienced in relevant certification systems (e.g. GGL, EN Plus). They receive training and ongoing support from an experienced external consultant in the biomass industry.

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

☒ N/A – Standard 6 not in the scope

6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)

☒ N/A – Supply Base Evaluation not in the scope of the evaluation

6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope

N/A

6.2 CB evaluation of specified risk indicators and mitigation measures