Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of GAZELENERGIE GENERATION

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

Version 2.0	**Published 10 August 2023**
Version 2.1	Published 21 May 2025

Table of contents

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:	Lucas Schnapper
Audit team members:	ERROR: Works only for SBR or PSR form. Please alter the function by adding more tables, or by dynamic sql
Name of the Company:	GAZELENERGIE GENERATION
Company legal address:	IMMEUBLE YOUFIRST - 2, RUE BERTHELOT, 92400 COURBEVOIE, France
Company contact for SBP:	Gilles Martinez
Company contact email:	gilles.martinez@gazelenergie.fr
Company website:	https://gazelenergie.fr/
Date of installation:	
SBP Certificate Code:	SBP-10-08
Date of certificate issue:	29 Dec 2023
Date of certificate expiry:	28 Dec 2028
Audit closing meeting date:	07 May 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):	Pilar Gorria
Date of decision:	21 Aug 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 9492	NC Grading: Minor
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0
Requirement:	1.5 Assessment of compliance with RED Article 29 (6) N/A N/A N/A
Description of Non-conformance and Related Evidence:	
On a harvesting site visited during the audit (Merle) a clear cut was observed. The interviews conducted concluded that the goal was to clear a forested land to increase a pasture. This was not identified in the forest management plan, and no authorization of clearing of the French administration was presented to the audit team. Clear cut was authorized, but not the land clearing (turning from forest to a pasture). However, the area concerned by the clearing is small (less that 2000m2) and the writer of the management plan agreed it was a mistake. Therefore, the NCR is classified as minor.	
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:	Pending
Findings for Evaluation of Evidence:	Pending
NC Status:	Open

NC number 9493	NC Grading: Minor
Standard:	SBP Standard 2: Feedstock Verification v2.0
Requirement:	8.1 Before finalising its SBE or when the Organisation updates its SBE, the Organisation shall engage with its stakeholders, with the specific intention of seeking feedback on its SBE, including its: a. Supply Base Verifiers, b. Risk Assessment and risk ratings, and c. the Risk Management Plan, Risk Management Measures and Means of Verification. N/A N/A N/A

Description of Non-conformance and Related Evidence:	
BP started stakeholder consultation related its SBE for EU RED requirements on 07/05/2025 with specific focus on the company’s Old Growth Forest Definition. Organization has not considered the consultation closed and the company definition has not been validated. The NCR is considered minor and not related to Old Growth Forest no-go areas because currently the organization is using the map for old-growth forests published by trusted sources (French state IGN) with follows more conservative approach. See NCR 2026-006101	
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:	Pending
Findings for Evaluation of Evidence:	Pending
NC Status:	Open

NC number 9494	NC Grading: Minor
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
Requirement:	4.1.3 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. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
During the reporting period, biomass was not systematically recorded in the DTS within 30 calendar days. However, the BP only sales certified biomass to itself, and the tonnage produced is sent to its own power plant. The tonnage are accurately followed in the organization's system and were declared in DTS during the audit. Therefore, the NCR is classified as minor.	
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:	Pending
Findings for Evaluation of Evidence:	Pending
NC Status:	Open

2.2 Closed non-conformities

2.3 Actions taken by Organisation Prior to Report Finalisation

NA

2.4 Notes for the next Audit

NA

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 v2.0
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)	Yes
Products	WB 2.1 Wood chips
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	Yes
Changes in the scope	None

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.

GazelEnergie is a French producer and supplier of conventional energy (electricity, gas) and renewable energy. A subsidiary of EPH, Europe's seventh largest energy company, GazelEnergie is committed to energy transition and new energies. GazelEnergie has converted its former coal-fired unit into a biomass unit. The transition of unit 4 of the Provence power plant from coal to biomass energy is part of France's energy transition and contribution to climate change mitigation. With a capacity of 150 MW, the unit contributes to the security of electricity supply in the Provence-Alpes-Côte-d'Azur region through its base load operation. It supplies the equivalent of 125,000 households in the south of France with renewable electricity. This transition has reduced CO_2 emissions by 80% compared to coal.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
GazelEnergie Generation	BP 26 MEYREUIL, F-13590 France - West Europe	BP, EP	☒

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 Organization has a valid PEFC CoC certificate under Gazel Energie Generation: BVFR-PEFC-COC-6371242. Biomass and energy are the products covered by the scope of the certificate. The Organization purchases primary, secondary and tertiary feedstock from various suppliers located in the PACA, Occitanie, Auvergne-Rhône Alpes region and pass it through the DDS. All feedstock thus is acknowledged has at least PEFC Controlled Sources. GazelEnergie's traceability chain is based on the Mass Balance system. The raw materials used come from forests, non-forest wood preparation centres and wood waste recovery centres (recycling). All biomass is mixed. Should the non-verified feedstock delivered, it will be rejected. Alongside PEFC DDS the Organization implements supplier verification program to confirm the feedstock meets the EU RED sustainability criteria. The intention is to use EU RED Compliant claim complementary to SBP-Controlled biomass claim.

4 Specific objective of the audit

The objective of this evaluation 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. The scope of this evaluation also covered compliance with SBP Instruction Document RED.

The scope of the evaluation covered :

- Review of the BP's management procedures, including requirements designated in applicable SBP Standards and Instruction Documents;

- Review of the production processes, production site visit and feedstock sourcing program;

- Review of the updated Supply Base Report;

- Review of the PEFC risk assessment results;

- Review of SBP system control points, analysis of the existing PEFC Coc system;

- Review of Company's Risk Assessment for Level B indicators & associated mitigation measures implementation

- Review of the records, calculations and conversion factors;

- GHG data collection, energy and carbon balance calculation methodologies, analysis and assessment of compliance with ID 5E and default values for Std 6.

- Interviews with responsible staff;

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Lucas Schnapper	4.0
2. On-site (excl. travel time)	Lucas Schnapper	24.0
3. Report writing	Lucas Schnapper	12.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Lucas Schnapper	Lead auditor	Forest engineer (AgroParisTech), Lucas is currently engaged in the training to become FSC, PEFC and SBP auditor for FM and CoC. He has experience in sustainable forest management and planning since 2015 and has participated in the preparation for the certification of forest companies in Congo and Gabon

5.3 Description of evaluation activities

The audit was conducted on-site and started on May 5, 2026. This audit was conducted ahead of schedule due to annual plant stop from end of may to December for maintainance. The plant has to be audited while running.

On the first day, the audit focused on management system evaluation: a division of the responsibilities, record keeping, input material classification (reception and registration), analysis of the existing PEFC system and chain of custody system critical control points, energy and carbon data collection and communication, EU RED sustainability criteria evaluation, and Company's Risk Assessment (CRA) and associated mitigation measures.

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.
After that, on May 06 and 07, 2026, the auditor focused on SBP EU RED management system robustness and implementation.
During interviews and documentation review, all applicable requirements of the SBP and CoC standards were evaluated. During the process, the overall responsible persons for the SBP and PEFC systems and other staff were interviewed. The plant facilities and storage site were visited and observation as well as additional interviews and document verifications were made. 3 suppliers of post-consumer feedstock were remotely audited.
On the next day, field visits were conducted. Three suppliers of primary forest feedstock were evaluated on-site to assess compliance with SBP-EU-RED sustainability criteria and requirements. The company's mitigation system (Suppliers field visits and audits) was assessed.

On May 07, 2026 a closing meeting was held where findings were summarized, and preliminary audit conclusions based on the use of 3 angle evaluation method were provided to the Organization's management and SBP responsible person. A good performance was found, and a positive certification decision was concluded 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

Site name
Merle
Site location
Redortiers
Site description
Forest harvesting site
Rationale and focus of visit
Primary feedstock harvesting site
Description of audit activity
Interview with subcontractors, evaluation of implementation of EU-RED mitigation measures for level B

Site name
Triboulet
Site location
Saint-Trinit
Site description
Forest harvesting site
Rationale and focus of visit
Primary feedstock supplier
Description of audit activity
Interview with subcontractors, evaluation of implementation of EU-RED mitigation measures for level B

Site name
Arboriste du Sud
Site location
Bédouin
Site description
Forest harvesting site

Rationale and focus of visit
Primary feedstock supplier
Description of audit activity
Interview with subcontractors, evaluation of implementation of EU-RED mitigation measures for level B

5.5 Describe audit sampling methodology used

When preparing to the audit and during on-site work, a sampling has been implemented, based on the following criteria: • full review of procedures; • full review of training records; • sample review of information related to potential suppliers; • review of Transactions in Radix-tree • interview with staff to evaluate knowledge of their responsibilities. In total 6 suppliers were audited of which 3 were suppliers of post-consumer feedstock, and 3 were suppliers of primary feedstock. Primary feedstock sites were selected randomly in the list of harvesting sites within a distance of 500m of a Natura 2000 area. Primary feedstock harvesting site were visited on-site.

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: The audit of Gazel demonstrated a good level of compliance with the required criteria of Standards 2, 4 and 5, and the EU-RED requirements. There was reasonable evidence provided to support compliance where a Non-Conformity was not detected.
The existence of a PEFC Chain of Custody system is considered a main strength with respect to Gazel´s overall conformity with the relevant SBP standards.
Weaknesses: The company's level B is still at an early stage and needs strong human capacity for implementation. This should be adressed by the orgaization in the year to come.

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

Verification starts at the company gate where direct observation is conducted, and staff verify delivery documents. Visual observation at reception is easily done due to the established good relationship with the suppliers and on-going supplier visits. Within the scope of EU-RED, all suppliers of primary, secondary and tertiary material are

visited at least annually.
All suppliers sign the EU-RED self-declaration. In the internal audit purchase manager verify process and systems in the supplier to verify proper feedstock classification, the risk of missing and risk of primary feedstock would be wrongly classified as secondary. Audit report with other evidence as delivery notes, and pictures are saved for each supplier audit.

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

Gazele has developed and implemented Chain of custody system according Standard 4 requirements.
During the audit, a valid PEFC CoC system description and other documents associated with PEFC CoC certification was reviewed. Critical control points of the CoC system were evaluated also during SBP audit.
Gazele has a Chain of Custody system where they have implemented physical separation method supported by a Mass Balance system for SBP and EU-RED requirements. In case there would be any non-compliant material it would be kept physically separated in the harvest site or in the log yard. The material is transported to Gazele and always comes with a delivery note and potential claim is delivered together with transportation documents.
For EU-RED scope, Gazele implements a mass balance system with three months balancing period.

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

Gazel has in depth procedures for this in depth procedures for this. The auditor confirmed the Greenhouse Gas (GHG) sources for feedstock from the forest, chipping, transportation to Gazel, and reviewed how the input data was measured. Findings were substantiated by on-site staff interviews with operations personnel on the overview of the operations in the forest, historical operations, changes to operations, procedures and processes used to ensure data quality. Gazel demonstrated full competency to analyse and report the required data on Greenhouse Gas emissions.

5.13 Summary of audit findings for competency of involved personnel

Internal staff members are involved in the SBP system management and implementation. All interviewed responsible staff demonstrated awareness of their responsibilities within SBP system. All involved personnel, including responsible staff at suppliers have demonstrated good knowledge in relevant fields during the site visits. In overall, the auditor evaluate the competency of main responsible staff to be sufficient for implementing the SBP system with both primary and secondary/tertiary material sourced within the supply base. This has been based on interviews, review of qualification documents, training records and set of procedures and documents that were composed for the SBP system as well as observations during the audit and visits to suppliers.

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 RED.
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. Calculations were reviewed during the audit.

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

For certain RED III requirements, the French legal framework alone does not allow a conclusion of low risk for all the relevant indicators. In these situations, GAZELENERGIE applies a Level B risk assessment for its sourcing area in France: compliance with sustainable harvesting criteria and "no-go areas" requirements is demonstrated through management and control systems
implemented at the level of forest sourcing areas and suppliers.
The company describes the Level B risk assessment for France and the associated measures implemented by GAZELENERGIE, including contractual commitments, traceability tools, operational procedures, and external audits that ensure the forest biomass used by the installation complies with RED III sustainability requirements.
The organization developped a robust analisis of the risks related to the criterions of EU RED. A comparative table between REDII and REDIII was done and gaps identified.
Where risks were identified, appropriate mitigation measures were developped.
These include :
- Sampling of forest harvesting sites to be audited for each supplier
- Development of a robust management system for limiting the risks
- Creation of a GIS system assessing risky areas (High conservation values and no-go zones)

6.2 CB evaluation of specified risk indicators and mitigation measures