Supply Base Report:

Koala Energy LTDA
First Surveillance 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
Version 2.2	Published 21 May 2025
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1 Overview

Producer name:	Koala Energy LTDA
Producer address:	Rua Alberto Francisco Muller, 401, 89.295-000 Rio Negrinho, Brazil
SBP Certificate Code:	SBP-12-02
Geographic position:	-26.242480, -49.478947
Primary contact:	Iruana Gruber, +55 479 847 457 93, iruana@koalaenergy.com.br
Company website:	https://www.koalaenergy.com.br/
Date report finalised:	24 Nov 2025
SBR reporting period from:	01 Nov 2024
SBR reporting period to:	31 Oct 2025
Name of the Certification Body:	SCS Global Services
Certification Body Approval date:	26 Feb 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 v2.0, Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Feedstock origin (countries)	Brazil (Santa Catarina)
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

Koala Energy started its activities in 2002, with the manufacturing of wooden frames to serve the North American market. Looking for innovation, technology and sustainability, the company decided to invest on the wood biomass business, starting the international market focused production in 2005. Currently, the Koala Energy is expert on the wood Pellets production and also of equipments powered by this biofuel, such as heat exchangers and fireplaces. The international and nacional market are serviced by the company, highlighting the European. The production is fully automated and the Koala Energy provides international quality machinery, adopting the stricter quality standards demanded by the international certifications. The company is located in Rio Negrinho, Santa Catarina, and own a 35 000 m² factory for production, storage and logistics of the products.

Products included in the scope of SBP Certification: *WB 1.1 Wood pellets*

Number of employees: *220*

Annual maximum production capacity (metric tonnes): *110000*

Number of direct feedstock suppliers: *1*

Approximate number of feedstock sub-suppliers: *0*

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

For each supplier, KOALA ENERGY take evidences, actions and procedures to show that feedstock received conforms with the SBP definitions of processing residues and / or postconsumer feedstock. The Organisation monitors the conformance of its suppliers with SBP definitions and purchase specifications and have a contingency plan to cater for non-compliant feedstock or documentation Upon receipt, KOALA ENERGY has a visually inspection of all feedstock material and retain documentary evidence of the delivery and inspections carried out that confirmed that the feedstock complies with SBP definitions. KOALA ENERGY has a supplier audit procedure with the relevant SBP requirements and, in cases where feedstock received does not comply with purchase specifications and / or the quantities stated on the invoices are incorrect, the Organisation take immediate corrective actions, that would be recorded and communicated to the Certification Body during the annual audit.

2.2 Detailed description of the Supply Base

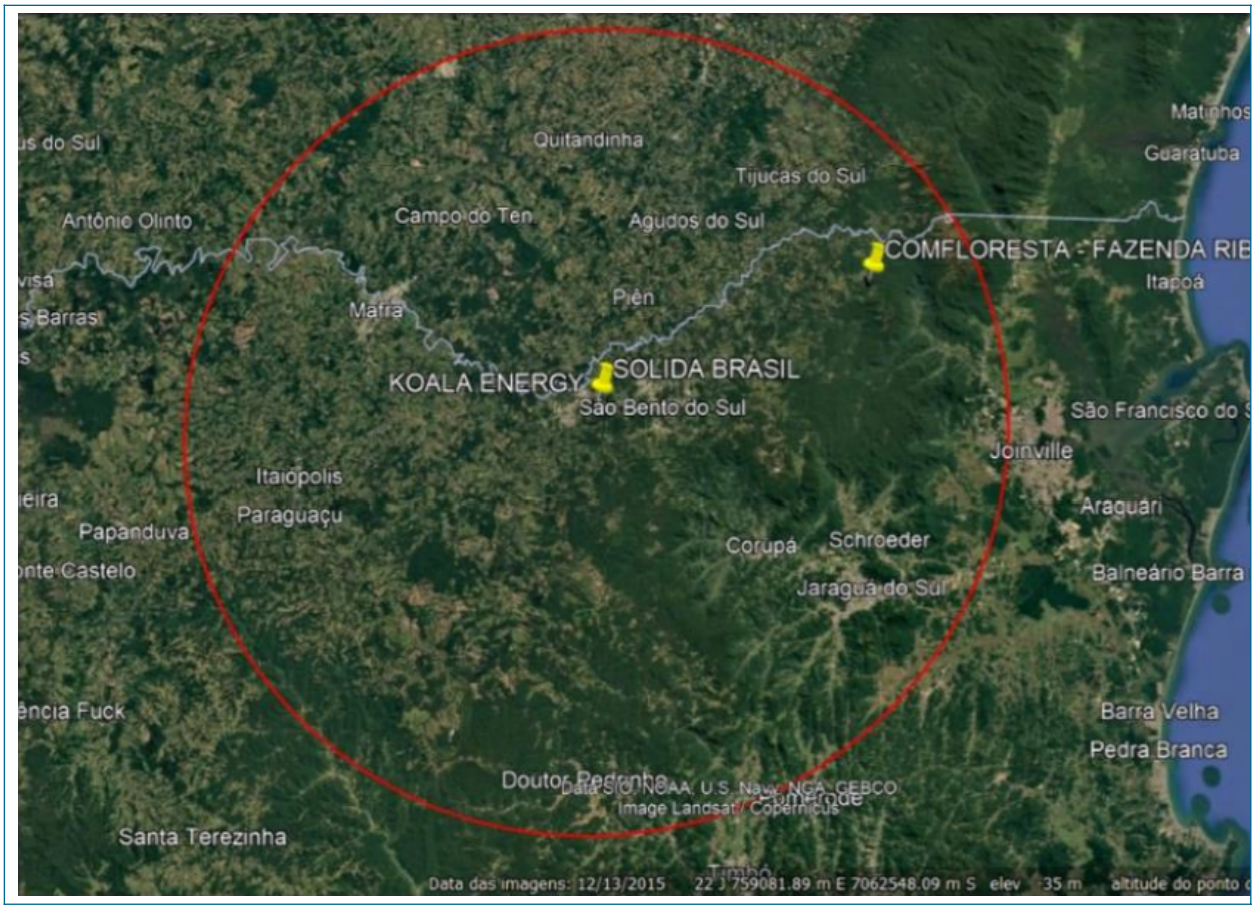
Guidance: Tables below have been generated automatically for each sourcing country based on the selection of 'Feedstock origin (countries)' in section 1 above.

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	Brazil
Area/Region	Santa Catarina
Exclusions	No
Feedstock types	Processing residues
Feedstock Product Groups	Processing residues feedstock (4A)

Feedstock inputs	SBP Compliant 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 retain, restock or encourage natural regeneration within 5 years of felling?	N/A
Risk assessment(s)	N/A – Primary and/or Processing residues certified to an SBP- recognised controlled scheme
Provide a concise summary of why a SBE was determined to be required or not required here:	
For all feedstock inputs, the confirmation of FSC® CoC certification is verified, ensuring receipt with certification and under the specified conditions for Pellet production. This process meets the requirements of the SBP standard 2.	
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):	0.5000
Map(s) of the Supply Base area:	
The supply base area to KOALA ENERGY currently includes suppliers within a 60 km radius of the factory, located in Rio Negrinho – SC. This applies to suppliers delivering 100% FSC-certified feedstock for theproduction of KOALA pellets. Supply Base Map:	


Quitandinha
Tijucas do Sul
Antônio Olinto
Campo do Ten
Agudos do Sul
COMFLORESTA - FAZENDA RIE
Matra
Piên
KOALA ENERGY
SOLIDA BRASIL
São Bento do Sul
Joinville
Itaiópolis
Paraguaçu
Papanduva
Corupá
Schroeder
Jaraguá do Sul
Araquari
Balneário Barra
Barra Velha
Pedra Branca
Doutor Pedrinho
Santa Terezinha
Guaratuba
Itapoá
Data das imagens: 12/13/2015

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:**

Pinus taeda	Pinus Taeda
Pinus elliottii	Pinus elliottii

d. **Was the feedstock used in the biomass removed from a forest as part of a pest/disease control measure or a salvage operation?** N/A

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 (%):** 100.00

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 used by the sawmill closest to where 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:** Planted Forest

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:** 1-200,000 tonnes
Physical form of the feedstock: Sawdust, Offcuts

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

o. **Volume of post-consumer feedstock:** 0
Physical form of the feedstock: Sawdust, Offcuts

p. **Estimated amount of EU RED-compliant sustainable feedstock that could be collected annually by the BP:** 110000 tonnes

q. **What is the estimated amount of EU RED-compliant sustainable feedstock that could be harvested annually in a Supply Base (estimated):** 110000.00 tonnes

Explanation: n/a

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:

Biomass Producer's stakeholder engagement end date:

Total number of stakeholders contacted:

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

4.2 Response to stakeholder comments

5 Report updates and approval

This document is: Updated SBR (surveillance audits/scope-change audits)

Summary of changes: N/A

Name	Iruana Gruber
Title	Report author
Date of report approval	24 Nov 2025

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

For each supplier, KOALA ENERGY take evidences, actions and procedures to show that feedstock received conforms with the SBP definitions of processing residues and / or postconsumer feedstock. The Organisation monitors the conformance of its suppliers with SBP definitions and purchase specifications and have a contingency plan to cater for non-compliant feedstock or documentation

Feedstock inspection and classification upon receipt

For all processing residues received, Koala will maintain supporting documents of the delivery and the inspections carried out that confirm that the feedstock is in compliance with SBP definitions. These documents include transport documents and photos taken upon receipt to verify the characteristics of the residue. These documents will contain, among other things: the name, type, and address of the supplier; a description of the feedstock category; the level of inspection control (photo); and a self-declaration that the feedstock qualifies as processing residues or post-consumer feedstock according to SBP requirements.

Supplier audit for processing residues and post-consumer feedstock

An annual Audit will be conducted for all feedstock suppliers in the production chain with SBP requirements to confirm compliance with residue requirements.

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).