# Compliance with the SBP Framework: Public Summary Report

## Preferred by Nature OÜ
## Evaluation of GAZELENERGIE GENERATION

### Scope Change 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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|---|---|
| **Version 2.0** | **Published 10 August 2023** |
| **Version 2.1** | Published 21 May 2025 |

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# 1 Overview

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|---|---|
| **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:** | Lucas Schnapper |
| **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:** | 10 Mar 2026 |
| **Audit cycle:** | Scope Change 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:** | 12 Aug 2026 |
| **Other comments:** | N/A |

## 2.2 Open non-conformities and observations

## 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; Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413 v2.0; SBP Standard 6: Energy and Carbon Balance Calculation v2.0 |
| **Product Group IDs** | ☒ Forest feedstock (1A)<br>☒ Trees outside forest (TOF) - Urban and landscape feedstock (2A)<br>☐ Trees outside forest (TOF) - Agricultural land feedstock (3A)<br>☐ Processing residues feedstock (4A)<br>☒ Post-consumer feedstock (5A)<br>☐ 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:**<br><br>**Public link:** **https://sbp-cert.org/documents/standards-documents/risk-assessments/** | Not applicable |
| **Chain of custody system** | ☐ Physical separation<br>☒ Mass balance |
| **Outsourcing** | Yes |
| **Changes in the scope** | Scope change to EU RED from REDII Grandfathering |

## 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 CO2 emissions by 80% compared to coal.

## 3.2 Site details

| Legal entity name | Address | Site Activity | Visited during the audit |
|---|---|---|---|
| GazelEnergie | BP 26, F-13590 MEYREUIL, France | Biomass producer, 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.*

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 RED sustainability criteria.  The intention is to use SBP-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 EU RED: Bridging Requirements for Meeting the RED for France for primary feedstock.

The scope of the evaluation covered

- Evaluation of company's Level B risk assessment and Risk mitigation measures,
- Review of related system and documentation,
- 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 | 2.0 |
| 2. On-site (excl. travel time) | Lucas Schnapper | 4.0 |
| 3. Report writing | Lucas Schnapper | 4.0 |

### 5.2 Auditor team qualification

| Auditor qualification | | |
|---|---|---|
| **Auditor name** | **Role** | **Qualification** |
| Lucas Schnapper | 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 remotely on march 10, 2026.
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, RED sustainability criteria evaluation.

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, the audit team focussed on the analisis of the Company's Level B risk assessment and related mitigation measures developped by the organization. Interview with the management representatives confirmed the elaboration of the risk evaluation had been done by the consultant OBBois.

A closing meeting was the 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 scope change 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
Remote audit for scope change to REDIII. Evaluation of the Company's risk assessment and related mitigation measures.

### 5.5 Describe audit sampling methodology used

• full review of EU RED procedures; • full review of training records; • sample review of information related to potential suppliers; • interview with staff to evaluate knowledge of their responsibilities. During previous surveillance audit (13/10/2025), forest harvesting sites visits were done to evaluate the consistency of the organization's mitigation measures. As the organization planned already to transfer to EU RED from REDII Grandfathering. The GIS System, developed by contractor Supply Logica was assessed during this audit. The integration of the system to the existing data transfer system of the organization was checked by the audit team. The organization is checking all harvesting sites that are defined as "Risky" : "Risky" being the proximity of harvesting site with N2000 areas A sample of forest "risky" sites were checked in the GIS system of the organization by the audit team. All sites had been appropriately checked either remotely or on-site by the purchase manager and identified as "low risk".

### 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 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 system was still under development with consultant OBBOIS. Its implementation shall be evaluated during the next on-site 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

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 RED, all suppliers of primary, secondary and tertiary material are visited at least annually All  suppliers sign the 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 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 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)

☒ 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

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