



Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of BOURGES-BIO-ENERGIE
SERVICES

Second 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:	Yves Bouthillier
Audit team members:	None
Name of the Company:	BOURGES-BIO-ENERGIE SERVICES
Company legal address:	Chem. de Montboulain, 18000 Bourges, France
Company contact for SBP:	Mathilde Petillon
Company contact email:	mathilde.petillon@engie.com
Company website:	
Date of installation:	11 Sep 2009
SBP Certificate Code:	SBP-10-30
Date of certificate issue:	19 Mar 2024
Date of certificate expiry:	18 Mar 2029
Audit closing meeting date:	03 Feb 2026
Audit cycle:	Second 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):	Kersti Kuum
Date of decision:	17 Mar 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 8542 copied from 4770 NC Grading: Major	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.20 Where non-conforming products and/or associated claims are detected after they have been delivered, the Organisation shall undertake the following activities: a. notify its CB and all affected direct customers in writing within five (5) business days of the non-conforming product claim and maintain records of that notice; b. analysis of causes of the occurrence of non-conforming products claims, and implement measures to prevent their re-occurrence; and c. cooperate with its CB in order to allow them to confirm that appropriate actions were taken to correct the non-conformance. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The Organization does not document in its manual the steps required by SBP under requirement 1.20 for the management of non-conforming (deviant) products.	
Timeline for Conformance:	Other
Evidence Provided by Company to close NC:	EXH 01 00 - MANUEL SBP-RED V2.pdf Discussions with staff
Findings for Evaluation of Evidence:	Updated procedures do not contain the mandatory instructions cited under requirement 1.20 of SBP Standard 4. Minor NC 2025-001002 is upgraded to Major NC with an May 3rd, 2026, deadline (closing meeting date + 3 months).
NC Status:	Open

NC number 8597 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.18 The SEP shall be available upon request in a language(s) that is/are accessible for the identified affected stakeholders. N/A

	N/A N/A
Description of Non-conformance and Related Evidence:	
The Organisation has not demonstrated how the stakeholder engagement plan is made available upon request. Since no major stakeholders' concerns are on-going, this is a minor NC.	
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:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number 8617		NC Grading: Major
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1	
Requirement:	4.2 Use of claims within the DTS The DTS Transaction Batch section includes, as a minimum, the following information: General batch info 1. PB ID 2. Biomass tonnage 3. SBP claim 4. Product Type Additional dynamic batch information can be recorded and submitted in the designated object in the DTS. Market Specific Status: this is the market specific status of the biomass (multiple options can be chosen): – REDII-compliant – NL SDE+ compliant – NL SDE+ controlled – Flanders Restricted: this field indicates that part of the wood pellets production is restricted to a specific feedstock subset such as to facilitate compliance for final use in Flanders according to Instruction Document 6B. The use of these statuses is described in the DTS User Guide. Compliance is monitored through the SBP certification scheme. The DTS allows the BP to make a Claim such that the characteristics in the SAR are valid only on a subset of the feedstock of the BP. N/A N/A N/A	
Description of Non-conformance and Related Evidence:		
The organization received from SOVEN 11 transactions from February 2025 to January 2026. In all cases, biomass was received with SBP controlled biomass claim through the DTS (Radix-Tree). From May 2025, France uses Grandfathering clause and RED II with grandfathering clause is applicable and shall be selected in the DTS. However, transactions recorded in the DTS (Radix-Tree) since February 2025 were not selected as EU RED nor RED II Grandfathering clause. Auditor considered this as a break in the use of DTS more than a break in EU RED requirements. End User shares all IT system with origin data with their unique supplier SOVEN.		
Timeline for Conformance:	Other	
Evidence Provided by Company to close NC:	N/A	
Findings for Evaluation of Evidence:	N/A	
NC Status:	Open	

2.2 Closed non-conformities

NC number 8539 copied from 4767 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.9 Records of training participants and content shall be maintained. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organization has training records, as shown on screen during the audit. However, it was not completed with information on the SBP training provided to all workers at this site.	
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:	EXH 04 internal audit Discussions with staff
Findings for Evaluation of Evidence:	The Organization showed the auditor training records for its staff, which was also verified during the internal audit. This NC is closed.
NC Status:	Closed

NC number 8540 copied from 4768 NC Grading: Minor	
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.11 The Organisation shall ensure that: a. internal audits are conducted by personnel knowledgeable of the requirements of the Standard(s); b. internal auditors do not audit their own work; c. internal audit documentation includes at minimum the scope of the internal audit; names of the internal auditor(s), date, conclusion of the evaluation of the Organisation's conformance with SBP requirements, and any corrective actions and associated deadlines; and d. any non-conformances found during internal audits are recorded as corrective actions, and actions are taken in a timely and appropriate manner. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organization conducted an internal audit. Although the findings of the internal audit are documented in the PowerPoint document presented to the Engie team, this is insufficient according to what is required by requirement 1.11 c. (names of the internal auditor(s), date, conclusion of the evaluation of the Organisation's conformance with SBP requirements, and any corrective actions and associated deadlines) and d. (any non-conformances found during internal audits are recorded as corrective actions, and actions are taken in a timely and appropriate manner.)	
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:	EXH 04 Audit interne RED - BBES 2026.xlsx Discussions with staff

Findings for Evaluation of Evidence:	The Organisation conducted an internal audit. It was demonstrated that the internal auditor is not involved in the activities of the site. This NC is closed.
NC Status:	Closed

NC number 8541 copied from 4769	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.14 The Organisation shall identify stakeholders, develop, implement, monitor, evaluate and adapt as necessary, a Stakeholder Engagement Plan (SEP) appropriate for their business operations and scope of certification. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organization does not have a Stakeholder Engagement Plan (SEP) tailored to their business activities and the scope of certification as required by SBP requirements. This plan must comply with requirements 1.14 to 1.18 of SBP Standard 4 V2.	
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:	EXH 05 LEI-STRA-V0- Enjeux et PIP.pdf EXH 06 SITES & ACTIVITES _ Societal action plan template LEI en France 2025.xlsx Discussions with staff
Findings for Evaluation of Evidence:	The Organisation created a SEP in conformance with requirements 1.14-1.1.7. This NC is closed. For 1.18, see new minor NC issued.
NC Status:	Closed

NC number 8543 copied from 4771	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0
Requirement:	1.24 The Organisation shall maintain an up-to-date self-assessment covering the implementation of 1.21, 1.22 and 1.23. N/A N/A
Description of Non-conformance and Related Evidence:	
The Organization has not completed a documented self-assessment on the implementation of requirements 1.21 (compliance with laws and regulations), 1.22 (anti-corruption), and 1.23 (occupational health and safety).	
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:	EXH 09 Questionnaire SBP - ENGIE ESF.docx Discussions with staff
Findings for Evaluation of Evidence:	The Organisation created a self-assessment for requirements 1.21, 1.22 and 1.23. This NC is closed.

NC Status:

Closed

2.3 Actions taken by Organisation Prior to Report Finalisation

None

2.4 Notes for the next Audit

See non-conformities

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	End User
Secondary activity	
Approved Standards	SBP Standard 4: Chain of Custody v2.0; SBP Standard 5: Collection and Communication of Data v2.0; SBP Standard 6: Energy and Carbon Balance Calculation v2.0; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document 6D: Methodology for the Calculation and Certification of GHG Emissions Savings for EU RED v2.0; Instruction Document REDII: Bridging requirements of the SBP scheme for meeting REDII. v1.2
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):	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	No
Changes in the scope	France has EU REDII grandfathering clause, which the Organization uses.

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.

Bourges Bio Energie Service distributes heating produced from wood energy, local and renewable energy, to certain neighborhoods. Commissioned in October 2009, the wood boiler was equipped with an additional boiler at the beginning of 2012 with financial assistance from ADEME. The network has been extended to allow a greater number of users to benefit from this ecological heating. With a power of 21.5 megawatts of wood, this Biomass boiler is one of the largest urban boiler powered by wood energy in France (the gas providing backup). It is 80% fueled by wood coming from a radius of less than 100 km from Bourges. With its 28 km of buried pipes, its distribution network serves 4,000 social housing units - or 10,000 inhabitants - and numerous sports and municipal facilities.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
BOURGES-BIO-ENERGIE SERVICES	Chem. de Montboulain Bourges, 18000 France	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.

The End User accepts biomass in the form of wood chips (Post-consumer feedstock (5A), Processing residues feedstock (4A)) from the only supplier Engie/Soven and uses it as biofuel to produce electricity and heat. The biomass uses the mass balance system. Biomass is accepted with either SBP-compliant or SBP-controlled claims alongside the SBP-RED compliant claim. Each truck at the gate is visually inspected to determine the type of biomass, moisture level, weight and quality. The deliveries are registered in the database. In case of non-compliance of biomass with the negotiated characteristics a batch can be rejected.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Energy Producer (EP) management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification. The EP is an end-user.

The scope of the evaluation covered:

- Review of the Organization's management procedures
- Review of chain of custody critical control points;
- Interviews with responsible staff;
- Review of the records and calculations;
- GHG data collection analysis;
- RED system implementation (REDII).

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Yves Bouthillier	2.0
2. On-site (excl. travel time)	Yves Bouthillier	2.5
3. Report writing	Yves Bouthillier	4.0
4. Other	N/A	

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Yves Bouthillier	Lead auditor	Yves is a Senior Forestry Specialist with Preferred by Nature (PbN) and a biologist with a specialization in conservation and environment and a master's degree in Earth Sciences. He has been working in the field of environmental certifications since 2014. Yves is qualified to audit the following standards: - FSC FM, CoC, CW - SBP - CoC for PEFC, SFI and RA SC

5.3 Description of evaluation activities

Although audits of energy producers are typically conducted on-site, in Engie's case, Energy Producers limited assurance regime is implemented due to its low risk profile. This includes remote audits and sampling regime.

Low risk is based on:

- All sites managed by Engie operate in a similar manner and use the same management system.
- All sites have a single supplier, SOVEN.
- All sites will use default GHG, just one installation might use actual data and this will be audited separately
- No sourcing from far away (all material is from France, Spain or Germany depending on location of the site)
- The audit method alternates between remote and on-site audits, so that on-site audits take place during the certification cycle.

A limited assurance level is implemented and the sampling approach for this year was $0.8 * \text{Square root}(x)$, where x was the total number of Engie sites classified as low profile. As result 4 sites were evaluated on site and 12 site remote.

CH **Audit method**

SBP-10-17 Remote

SBP-10-26 Remote
SBP-10-68 On site
SBP-13-54 Remote
SBP-10-64 Remote
SBP-10-60 Remote
SBP-10-35 On site
SBP-10-40 Remote
SBP-10-36 On site
SBP-10-62 Remote
SBP-10-33 Remote
SBP-10-37 On site
SBP-10-30 Remote
SBP-10-28 On site
SBP-10-29 Remote
SBP-10-25 Remote

BOURGES-BIO-ENERGIE SERVICES audit was conducted remotely on February 3rd, 2026. The audit focused on the evaluation of the management system and its implementation: a division of the responsibilities, health and safety, record keeping, input material classification (reception and registration), energy and carbon data collection and communication, RED sustainability criteria evaluation.

During the opening meeting, the auditor 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. During the opening meeting the company's responsible persons were introduced as well as core data from the company was presented.

On the same date, interviews and documentation review for the applicable requirements of the SBP and RED standards were conducted. During the process, the overall responsible person for the SBP system and other staff were interviewed. In the course of the audit, critical control points at the stage of biomass acceptance, dumping and storing were evaluated. Traceability documentation was reviewed, following a sampling by the auditor.

By the end of remote audit, findings were summarized, and preliminary audit conclusions were provided to the Organization's management and SBP responsible person. Following the audit, the auditor completed review of procedures and records that were requested during the audit to formalize conclusions. 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
 Energy Producer is an end-user sourcing SBP certified material.

5.5 Describe audit sampling methodology used

A sampling has been implemented, based on the following criteria: • Review of procedures; • Review of training records; • Review of information related to suppliers; • Review of delivery documentation and cross-check with DTS; • Interviews with staff to evaluate theoretical and practical experience of intended approaches implementation. The focus was on key responsible staff.

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

Strength:

- One supplier and clear mutual communications
- Small number of management staff and clearly designated procedures
- Support of an umbrella company
- Robust recordkeeping system, ensuring transparency

For weaknesses, see non-conformities

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

Traceability documentation was reviewed, following a sampling by the auditor.

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

Traceability procedures and documentation were reviewed, following a sampling by the auditor.

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

The End User collects information on energy and carbon from its supplier via DTS and internal database (DDS system). These records include information on types of biomass, energy and carbon in delivery records and other relevant data. The data is used to determine the option for the GHG criterion for biomass fuels and the methods of communication of savings. This was reviewed during the audit.

5.13 Summary of audit findings for competency of involved personnel

2 management persons shares responsibilities for maintaining the management system, ensure traceability and data communication. These 2 management persons are not located on site, but they are in constant communication with the site director and personel to ensure conformance to SBP REDII requirements. During the assessment the staff showed good knowledge of applicable requirements and effective management of the areas of responsibility was demonstrated, The End User uses the support of an umbrella company and the only supplier - Engie / Soven.

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 are recorded in EXH 11.

This was 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

N/A

6.2 CB evaluation of specified risk indicators and mitigation measures