



Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of Smart Packaging Solutions

Main (Initial) 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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Table of contents

1 Overview	3
2 Audit conclusions	4
2.1 Certification decision	4
2.2 Open non-conformities and observations	4
2.2 Closed non-conformities	5
2.3 Actions taken by Organisation Prior to Report Finalisation	5
2.4 Notes for the next Audit	5
3 Scope of the audit and SBP certificate	6
3.1 Description of the company	7
3.2 Site details	7
3.3 Detailed description of the Chain of Custody system and Product Groups	7
4 Specific objective of the audit	8
5 Evaluation process	9
5.1 Timing and duration of evaluation activities	9
5.2 Auditor team qualification	9
5.3 Description of evaluation activities	9
5.4 List of forest management units and feedstock suppliers visited	9
5.5 Describe audit sampling methodology used	9
5.6 CB stakeholder engagement	9
5.7 Stakeholder feedback and response	10
5.8 Main strengths and weaknesses of the management system and operations	10
5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation	10
5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED	10
5.11 Summary of evaluation activities for chain of custody system per Standard 4	10
5.12 Summary of evaluation activities for collection and communication of data per Standard 5	10
5.13 Summary of audit findings for competency of involved personnel	10
5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)	10
6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)	12
6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope	12
6.2 CB evaluation of specified risk indicators and mitigation measures	12

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:	Lennart Holm
Audit team members:	-
Name of the Company:	Smart Packaging Solutions
Company legal address:	Voorsterweg 38, 7371GC Loenen, Netherlands
Company contact for SBP:	Eline Verheijden
Company contact email:	eline.verheijden@smartpaso.com
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-13-98
Date of certificate issue:	15 Oct 2026
Date of certificate expiry:	14 Oct 2031
Audit closing meeting date:	11 Jun 2026
Audit cycle:	Main (Initial) 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):	Christian Jürgensen
Date of decision:	08 Sep 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

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2.4 Notes for the next Audit

Verify sales in DTS

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
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 EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413; Instruction Document 5E: Collection and Communication of Energy and Carbon data. v2.1
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) 1049
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 2.4 Other residues from wood processing
Feedstock origin (countries):	Netherlands
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	PL_YN_Y
Changes in the scope	Yes

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.

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3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Smart Packaging Solutions	Voorsterweg 38, 7371GC Loenen, Netherlands	Biomass 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.

Smart Packaging Solutions, Loenen is a paper mill in the Netherlands, using 100% post consumer waste paper, the company is ISO9001 and ISO14001 certified as well as FSC COC certified. The mill is part of the VPK Group. During the pulping process of the paper, plastics, sand, stones, bad fibres, are rejected from the process stream and generally called 'reject'. The fibres in this reject are biogenic and need to be certified as sustainable to be able to burn them with a zero emission in the European CO2 emission trading system, ETS. The company sells/exports the generated rejects to other plants in Europe. Smart Packaging operates a management system implemented in accordance with SBP requirements, covering the full chain: procurement of recycled waste paper, receipt, storage, processing, consumption, reporting, and continuous improvement activities.

4 Specific objective of the audit

The supply to the paper mill consists of 100% recycled waste paper. This is recycled paper collected and sorted by carefully selected suppliers. A procedure is in place to certify the recycled waste paper as FSC recycled 100%; as per the company FSC chain of custody and certification system. The feed stock is pulper reject, consisting of material not suitable for making paper, which is purified out of the pulper process. There are no sub suppliers.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Lennart Holm	2.0
2. On-site (excl. travel time)	Lennart Holm	8.0
3. Report writing	Lennart Holm	6.0
4. Other	Lennart Holm	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Lennart Holm	Lead Auditor	Lennart is a Biomass and Forestry Specialist with Preferred by Nature, with 35 years of experience working in the forest sector, 27 years of international work experience, 18 years of international auditing experience. Lennart has participated in over 100 FSC forest management audits and has conducted over 700 Chain of Custody audits, for various CBs. Lennart has developed, maintained and audited many different Forest Managements in Sweden, Norway, Denmark, Canada, USA, Portugal and Spain. Lennart is a Registered Professional Forester in the province of British Columbia, Canada.

5.3 Description of evaluation activities

5.4 List of forest management units and feedstock suppliers visited

☐ N/A – No forest sites or suppliers visited during this evaluation

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5.5 Describe audit sampling methodology used

No external suppliers exist

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.

0

5.7 Stakeholder feedback and response

☐ N/A – Certification Body stakeholder consultation not applicable for this evaluation

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5.8 Main strengths and weaknesses of the management system and operations

No Comments received

5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation

☐ N/A – Standard 1 not in the scope of the evaluation

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5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED

☐ N/A – processing residues and/or post-consumer feedstock not used.

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

0

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

Verification of recycled wastepaper starts at the company gate where direct observation is conducted, and staff verify delivery documents. Feedstock for the powerplant is wastepaper reject which are material not suitable for paper production.

As such, Smart Packaging sources post-consumer recycled wastepaper and wastepaper reject from the paper manufacturing which is produced to biomass for sale to powerplants for energy production purposes. No external suppliers exist

5.13 Summary of audit findings for competency of involved personnel

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

Smart Packaging has developed and implemented Chain of custody system according to FSC COC requirement with additional SBP Standard 4 requirements such as Stakeholder Engagements and Business Integrity requirements. .

During the audit, the management system was audited, where a description and other documents associated with SBP certification was reviewed. Critical control points of the system were evaluated also during SBP audit. Smart Packaging is certified to FSC Chain of Custody system with physical separation method supported by a Mass Balance system for SBP and EU RED III requirements. In case there would be any non-compliant material it would be kept physically separated at the power plant. For EU RED III scope, They implements a mass balance

system with three months balancing period.

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

Smart Packaging has developed procedures for this which, supported by the VPK Paper Group's Energy Expert. Applicable numbers were used for this main assessment where the auditor confirmed the Greenhouse Gas (GHG) sources for post-consumer feedstock, transportation to the energy plants and reviewed how the input data was collected and documented. Findings were substantiated by on-site staff interviews with operations personnel on the overview of the operations, procedures and processes used to ensure data quality. Smart Packaging demonstrated full competency to analyze and report the required data on Greenhouse Gas emissions.

6.2 CB evaluation of specified risk indicators and mitigation measures