Compliance with the SBP Framework: Public Summary Report

Preferred by Nature OÜ
Evaluation of Terval GmbH

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

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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:	Francois Gambier
Audit team members:	Francois Gambier, Alexandra Alexandrov
Name of the Company:	Terval GmbH
Company legal address:	Feldburgweg 65, 47918 Tönisvorst, Germany
Company contact for SBP:	Francois Renzoni
Company contact email:	fr@terval.com
Company website:	
Date of installation:	
SBP Certificate Code:	SBP-08-98
Date of certificate issue:	21 Aug 2023
Date of certificate expiry:	20 Aug 2028
Audit closing meeting date:	19 Aug 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 Gorría
Date of decision:	13 Nov 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

No additional actions needed.

2.4 Notes for the next Audit

No notes.

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Trader
Secondary activity	
Approved Standards	SBP Standard 5: Collection and Communication of Data v2.0; SBP Standard 4: Chain of Custody 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
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, WB 1.1 Wood pellets
Feedstock origin (countries):	
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. No SBP transaction since the certificate was issued.

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.

Terval was established in 1981 in Belgium. The total turnover of the company in 2021 was 150 million EUR and employs about 35 people. The Organization (Terval GmbH) is based in Germany but has two sister companies in France and Belgium (Terval France SAS and Terval SA). Terval SA is the head office and the German site as well as the French one are commercial office with logistics sites as contractors. Terval's main activity is still the import, transformation and sales of conventional fossil fuels. Yet, Terval is developing its biomass activity, including import (EU & US), goods reception & storage, sales and marketing of certified products. Biomass is purchased on vessels and barges and sold to different customers in EU by trucks or trains. Biomass is sold on CIF and FCA delivery conditions.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Terval GmbH	Feldburgweg 65, 47918 Tönisvorst, Germany	Trading office	☐

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 receives biomass by vessels and trucks and supplies material to various customers. Two Chain of Custody methods are implemented depending on the logistics scenario and level of physical possession of the biomass. Where biomass is purchased and sold directly on a truck basis, without being transferred to or stored at any intermediate storage location under the Organization's control, the physical separation method is applied. In such cases, the material is not mixed, and sustainability characteristics are maintained at batch level throughout the transaction. Where biomass is handled through port storage facilities and the Organization takes physical possession of the material, including situations where mixing of biomass occurs, the mass balance method is applied. Storage operations are outsourced; however, sustainability information is retained and managed by the Organization. The mass balance system is implemented and maintained based on PBIDs, allowing segregation and traceability of sustainability and supply-related information for incoming and outgoing material. Purchased material is recorded with reference to supplier information, country of origin, biomass type, and applicable sustainability characteristics. Sales are made from defined stocks in accordance with customer orders and available sustainability claims. The SBP EU RED-compliant claim is transferred from the supplier documentation and reflected consistently in sales records.

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the Organization'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 the evaluation covered:

- Review of the Organization's management procedures;
- Review of CoC critical control points;
- Interviews with responsible staff;
- Review of the records;
- GHG data collection, analysis and assessment of compliance with ID 5E;
- EU RED related procedures;
- Stakeholder Engagement Plan;
- Business integrity.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Francois Gambier, Alexandra Alexandrova	1.0
2. On-site (excl. travel time)	Francois Gambier, Alexandra Alexandrova	8.0
3. Report writing	Francois Gambier, Alexandra Alexandrova	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Francois Gambier	Audit Team Leader	François holds a Master's degree in wood engineering from ENSTIB (France) and a PhD in wood and fibre sciences from the Université de Lorraine (France). He is a qualified auditor for FSC CoC and PEFC CoC certifications since 2022, SBP auditor since 2023, PEFC RED since 2025. He is Supply Chain Specialist at Preferred by Nature since 2023.
Alexandra Alexandrova	Auditor in training	Bulgarian citizen. Master in Forest Management and Environmental Restoration and Ecological Monitoring. PhD graduated from the University of Forestry, Sofia. In 2017, she started working in the office of NEPCon Bulgaria. In January 2018, she completed FSC COC auditor course, and in March 2018 - FSC FM course and since then has participated in a number of audits in and outside Bulgaria. Qualified PEFC CoC auditor and in October 2022, she completed the FSC Controlled Wood auditor course. From May 2026 she is qualified SURE auditor.

5.3 Description of evaluation activities

The audit was started on August 18, 2026. The audit was carried out alongside FSC CoC, PEFC CoC and SURE audits, and the audit of 2 other sites Terval SA and Terval France SAS. Evaluation activities were focused on the management system evaluation: a division of the responsibilities, record keeping, input material classification (reception and registration), analysis of the existing chain of custody system and critical control points as well as sustainability data availability. All documentation connected to the SBP as well as other certification schemes of the Organization, including documented control system was provided by the Organization prior to the audit and during it.

Audit activities of Terval GmbH were conducted remotely (from the other sites location do to no SBP activities ocurred in the reporting period and no storage activities are applicable).

The audit started with an opening meeting attended by the Organization's management and responsible staff. During the opening meeting, the audit team was introduced, information about the audit plan, methodology, auditors' qualification, confidentiality issues, and evaluation methodology was provided, and the certification scope was clarified. Preferred by Nature accreditation related issues were explained as well.
Activities of the audit were focused on the documents and records evaluation as well as the management system review and staff interviews. Applicable requirements of the SBP Standards 4, 5, Instruction document 5E and EU RED Bridging Document covering: input clarification, an existing chain of custody system, CoC Critical Control Points (biomass acceptance, inputs identification and claims, control system, storage and sales), management system, recordkeeping/mass balance requirements and business integrity issues were evaluated.
On August 19, 2026, at the end of the audit, findings were summarised, and preliminary audit conclusions based on the use of 3 angle evaluation method were provided to the Organization representatives.
A good performance was found, and preliminary decision for maintenance of certification was communicated.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
Not applicable for the trader.

5.5 Describe audit sampling methodology used

The evaluation covered the 2025–2026 reporting period and focused on the scope applicable to the German site, which is limited to Trader activities. As no purchase or sales transactions have been conducted at this site since initial certification in 2023, sampling was adjusted accordingly. Audit activities primarily focused on the business integrity elements of the management system, including review of documented procedures, roles and responsibilities, record-keeping arrangements, and staff knowledge related to SBP requirements. Interviews were conducted with responsible personnel to assess understanding of Chain of Custody principles, sustainability claims, DTS reporting, and the application of physical separation and mass balance methodologies under hypothetical transaction scenarios. Practical implementation of SBP requirements, including DTS transactions, physical segregation, and mass balance maintenance, was verified through sampling conducted at the Organization's other operational sites audited in parallel. Evidence from those sites was used to confirm consistent implementation of procedures and controls at organisational level, as defined in the common management system. This approach ensured that, despite the absence of operational transactions at the German site during the reporting period, the Organization's capacity to implement SBP requirements in accordance with its certified scope was adequately evaluated.

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:

- An effective recordkeeping system;
- A small number of the management staff and clearly designated responsibilities within the staff members;
- Support of an external consultant Biomass Consult;
- FSC, SBP, SURE certifications.

Weaknesses:

- No weaknesses identified for German site.

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

☒ 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

The Organization has implemented the requirements as defined in the SBP Standard 4. The CoC system is quite straight forward, no mixing of compliant and non-compliant biomass is accepted. The Organization has procedures in case non-claimed biomass is purchased, which include a segregation of the material in question until its status can be verified.
The Organization has a management system in place relevant to the magnitude of activities.

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

The Organization reflected the description of a system of collecting energy data in the SBP Handbook. During the interview the responsible staff advised that records required information as per SBP instruction document 5E. Where biomass is supplied outside the scope of a Static Data Identifier the Organization records the relevant Energy and GHG data in the relevant SBP Report on Energy and Carbon (SREG). The Organization transfers REDIII sustainability characteristics through the DTS with the reference to DTRs (previously PBId's) received from the suppliers.

5.13 Summary of audit findings for competency of involved personnel

The person with overall responsibility and authority for compliance with all applicable SBP, FSC, PEFC and SURE requirements is the Certification Manager (Research & Business Developer) with support of the Biomass Business Developer. Both are also responsible for implementing and maintaining up-to-date documented procedures covering applicable certification requirements.
Additional staff members are assigned for sales, market evaluation, H&S and some other issues. The staff is trained and demonstrated good performance within the duties.

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

N/A

6.2 CB evaluation of specified risk indicators and mitigation measures