Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV
Evaluation of SCA Energy AB - Härnösand

Fourth 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:	Control Union Certifications BV
Primary CB contact for SBP:	Lukasz Dabrowski
Primary CB contact email:	ldabrowski@controlunion.com
Audit team leader:	Henrique Silva
Audit team members:	-
Name of the Company:	SCA Energy AB - Härnösand
Company legal address:	Varvsallén 23, 871 45 Härnösand, Sweden
Company contact for SBP:	Simon Sallin
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Company website:	https://www.sca.com
Date of installation:	26 Feb 2026
SBP Certificate Code:	SBP-06-70
Date of certificate issue:	08 Apr 2022
Date of certificate expiry:	07 Apr 2027
Audit closing meeting date:	26 Feb 2026
Audit cycle:	Fourth 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):	Bruna Scarparo
Date of decision:	03 May 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

N/A

2.4 Notes for the next Audit

N/A

3 Scope of the audit and SBP certificate

Scope item	Check all that apply to the Certificate scope
Primary activity	Biomass Producer
Secondary activity	
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
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 1.1 Wood pellets
Feedstock origin (countries):	Sweden, Norway
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	The SBP EU RED / RED III requirements were included in the certification scope for SCA Energy AB – Härnösand. The audited scope covers biomass production of wood pellets from processing residues feedstock under Product Group ID 40, using a mass balance control system. The SAR was also updated for the reporting period 01 October 2024 to 30 September 2025, including the addition of a new Downstream Transport Route for Härnösand port.

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.

SCA is a Swedish-based company founded in 1929 as a forest-owning company. Today, SCA is Europe's largest private forest owner, managing approximately 2.6 million hectares of forest, and is one of Europe's leading producers of forest-based bioenergy, with an annual production of approximately 9 TWh. SCA Energy AB – Härnösand is part of SCA and operates as a wood pellet producer. SCA owns five sawmills and three pellet production units in Sweden, with a total pellet production capacity of approximately 300,000 tonnes per year. This audit scope is limited to SCA Energy AB – Härnösand and covers the production of wood pellets from processing residues feedstock under Product Group ID 40. References to other SCA operations are provided for corporate background only and are not included in the Härnösand certification scope unless explicitly stated.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
SCA Energy AB - Härnösand	BioNorr Mill, Härnösand	Pellet mill	☒
Delta Terminal	Hamnvägen 3A 861 51 Söraker Sweden	Loading and storage	☒
Härnösand port	Varvsallén, 871 45 Härnösand	Port for loading	☒
Torsboda	861 95 Söråker (Sundsvall)	Storage	☒

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.

SCA Energy AB – Härnösand operates a Chain of Custody system for the production and sale of SBP-certified wood pellets under the SBP and SBP EU RED requirements. The certified scope is limited to wood pellets produced from processing residues feedstock, specifically sawmill and wood industry residues, under Product Group ID 40. The applicable control system is mass balance. Incoming feedstock is received at the Härnösand pellet plant and recorded through the gate/weighbridge system and VIOL. Input records include invoice or transaction reference, supplier, transaction date, physical description of the feedstock, quantity, transport distance, moisture content and FSC/PEFC certificate information and claim where applicable. Supplier declarations and supplier evaluations are used to support feedstock categorisation and eligibility under the SBP EU RED requirements. The mass balance system is maintained separately for Product Group ID 40 and is used to ensure that the quantity of biomass sold with SBP and/or SBP EU RED claims does not exceed the quantity of eligible feedstock received within the applicable balancing period. The organisation applies a fixed three-month balancing period and monitors stock, pellet production, sales and carry-over through the Mass Balance Register. Wood pellet sales with SBP claims are recorded in the SBP Data Transfer System (DTS). Sales and delivery records are linked to the relevant DTS transactions, and sustainability and energy/carbon data are communicated through the applicable SAR/DTS records. FSC and PEFC Chain of Custody systems are in place and may support feedstock verification where relevant; however, the SBP-certified Chain of Custody system for this audit scope is based on the SBP mass balance requirements for Härnösand

4 Specific objective of the audit

The specific objective of this evaluation was to verify that the SBP management system implemented by SCA Energy AB – Härnösand is capable of ensuring conformity with the applicable SBP requirements within the certified scope. The evaluation covered the activities of the site as a Biomass Producer of wood pellets produced from processing residues feedstock, under Product Group ID 40, using a mass balance control system.

The evaluation included review of the organisation's documented procedures, responsibilities and records related to feedstock procurement and categorisation, supplier verification, input records, production process, mass balance, conversion factor, sales documentation, DTS transactions, SAR energy and carbon data, downstream transport routes, internal audit, non-conformities, complaints, stakeholder engagement and SBP EU RED / RED III requirements.

The audit also included interviews with responsible personnel and review of supporting evidence, including raw material records, VIOL records, supplier declarations and evaluations, Mass Balance Register, SAR, invoices, shipping/loading records, DTS transaction records and relevant corporate procedures. FSC and PEFC Chain of Custody information was reviewed only where relevant as supporting evidence for feedstock verification, and not as a substitute for SBP requirements.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	**Auditors**	**Auditor hours**
1. Preparation	Henrique Silva	2.0
2. On-site (excl. travel time)	Henrique Silva	24.0
3. Report writing	Henrique Silva	4.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Henrique Silva	Lead Auditor	Lead SBP, ENplus, GGL, SURE,FSC and PEFC auditor and successfully passed the ISO 9001 Leader auditor training programme.

5.3 Description of evaluation activities

The evaluation of SCA Energy AB – Härnösand was conducted on 23 February 2026. The audit included interviews with responsible personnel, review of applicable SBP procedures, and verification of records related to the certified scope of the site as a Biomass Producer of wood pellets from processing residues feedstock under Product Group ID 40, using a mass balance control system.

The audit covered the applicable requirements of SBP Standards 2, 4 and 5, Instruction Document 5E, and the SBP EU RED / RED III requirements. The evaluation included review of the SBP Manual, feedstock input records, supplier declarations and supplier evaluations, raw material records, VIOL records, mass balance register, conversion factor, production records, SAR, DTS transactions, invoices, shipping/loading records, internal audit, non-conformities, complaints, stakeholder engagement and outsourcing controls.

The SAR for pellets was reviewed for the reporting period 01 October 2024 to 30 September 2025. The SAR includes feedstock data, production data, electricity and fuel consumption, biomass fuel use, moisture and drying data, downstream transport routes and storage/handling information. The SAR also includes the updated DTR for Härnösand port.

Supplier verification was assessed for processing residues suppliers. Supplier declarations and supplier evaluation records were reviewed. The supplier sample was selected based on the applicable supplier list for Härnösand and included both document review and supplier verification activities. Where the supplier count excludes storage/terminal locations, this shall be clearly justified in the supplier sampling section. From the proessing residues 3 out of 7 were inspected ($\sqrt{7} = 2.64$).

DTS transactions were reviewed against sales invoices, shipping/loading records, SAR data and the mass balance register. The auditor confirmed that 17 DTS transactions were made during the audited period. The internal audit observation related to one historical DTS transaction entered with an incorrect invoice date was considered as part of the data quality review.

The audit was completed by reviewing the checklist, discussing the audit results with the organisation, and confirming whether the applicable control points were implemented and supported by objective evidence.

5.4 List of forest management units and feedstock suppliers visited

☒ N/A – No forest sites or suppliers visited during this evaluation
No SBE and primary feedstock received

5.5 Describe audit sampling methodology used

relevance, materiality of records and the applicable SBP requirements. The sampling covered the activities of SCA Energy AB – Härnösand as a Biomass Producer of wood pellets from processing residues feedstock under Product Group ID 40, using a mass balance control system. The sample included review of documented procedures, supplier declarations and supplier evaluations, raw material records, VIOL 2 and VIOL 3 records, invoices, Mass Balance Register, SAR, DTS transaction records, sales and shipping/loading documents, energy and fuel records, and downstream transport documentation. Supplier verification sampling was based on the active processing residues supplier list applicable to Härnösand. The sample included review of supplier documentation and supplier evaluation records. The sampling approach considered supplier type, supplied volume, feedstock category, origin evidence and previous verification results. The audit also included interviews with responsible staff, inspection of the pellet production site, and review of downstream transport and handling activities, including Delta Terminal Söråker and Härnösand port where applicable. DTS transactions were reviewed against invoices, shipping/loading records, SAR data and the Mass Balance Register.

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

The SAR for pellets was updated for the reporting period 01 October 2024 to 30 September 2025 and includes feedstock, production, electricity, fossil fuel, biomass fuel, moisture/drying and downstream transport data, including the additional DTR for Härnösand port.

A strength of the system is the use of established internal records and databases, including VIOL, raw material records, Mass Balance Register, SAR and DTS transaction records, to support traceability from incoming processing residues feedstock to outgoing SBP-certified pellet sales. The Organisation also maintains FSC and PEFC Chain of Custody systems, which may support feedstock verification where relevant, although these do not replace SBP requirements.

The Organisation demonstrated a good level of implementation of the applicable SBP requirements for the audited scope. The SBP management system is documented in the SBP Manual SCA Härnösand v.05, with defined responsibilities for feedstock procurement, supplier verification, mass balance management, SAR preparation, DTS transaction registration and energy/carbon data collection.

An area for improvement is the supplier verification documentation. Supplier inspections and evaluations should be recorded with clearer evidence of sampling rationale, supplier population, audit date, auditor, findings, evidence reviewed and conclusion. The Organisation should also ensure that internal audit observations, including the DTS invoice date error , are followed up and closed with documented corrective actions.

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

The feedstock used by Härnösand consists of sawdust / sawmill and wood industry processing residues under Product Group ID 40. The auditor reviewed supplier declarations, supplier evaluation records, raw material records, VIOL 2 and VIOL 3 records, invoices and Mass Balance Register data to confirm feedstock category, origin, physical description and quantities.
The SAR identifies the feedstock as processing residues, with physical description sawdust, country of production Sweden, and countries of harvest Sweden and Norway.
Supplier verification was assessed through document review and supplier evaluation records. The internal audit confirmed that the feedstock for pellet production is exclusively processing residues feedstock and that supplier declarations are signed. The supplier sampling and supplier count used for the audit shall be aligned with the active Härnösand supplier list and should clearly distinguish suppliers from storage or terminal locations. Internal audits to suppliers have been inspected, and three of them have been inspected in this audit.

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

The evaluation of the Chain of Custody system covered the SBP-certified scope of SCA Energy AB – Härnösand as a Biomass Producer of wood pellets from processing residues feedstock under Product Group ID 40. The applicable Chain of Custody control system is mass balance.
Inspecte the SBP Manual, scope definition, responsibilities, input records, feedstock categorisation, supplier verification, mass balance system, conversion factor, fixed balancing periods, sales procedure, DTS transaction registration, SAR data, non-conformities, complaints, internal audit records and outsourcing controls.
Incoming feedstock is recorded through VIOL and raw material records. The Mass Balance Register was reviewed to verify eligible feedstock inputs, pellet production, SBP sales, non-SBP sales, available stock and quarter balance. Sales with SBP claims were checked against invoices, shipping/loading records and DTS transaction records.
Confirmed that the Chain of Custody system is implemented for the Härnösand pellet production scope and that FSC/PEFC Chain of Custody information is used only as supporting evidence where applicable, not as a

substitute for SBP Chain of Custody requirements.

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

The organization has in depth procedures for this. The auditor confirmed the Greenhouse Gas (GHG) sources for feedstock input from the forest, production at the facility, transportation to the port and storage and handling at the port 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 at the facility, historical operations, changes to operations, procedures and processes used to maintain the facility, and procedures and processes used to ensure data quality. SCA Energy demonstrated full competency to analyse and report the required data on Greenhouse Gas emissions and the responsible person has benefited from the assistance of a qualified consultant.

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 the SBP system. All involved personnel have demonstrated good knowledge in relevant fields during the on-site visits. Relevant certificates and diplomas were presented during the audit. Qualification requirements for personnel involved in the SBP system are provided in documented procedures of the BP. In overall, auditors evaluate the competency of main responsible staff to be sufficient for implementing the SBP system with secondary feedstock sourced. 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.

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