



Compliance with the SBP Framework: Public Summary Report

**SCS Global Services
Evaluation of LaSalle BioEnergy LLC
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

Version 2.0	Published 10 August 2023
Version 2.1	Published 21 May 2025

© Copyright Sustainable Biomass Program Limited 2025

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	7
	2.3 Actions taken by Organisation Prior to Report Finalisation	8
	2.4 Notes for the next Audit	8
3 Scope of the audit and SBP certificate		9
	3.1 Description of the company	10
	3.2 Site details	10
	3.3 Detailed description of the Chain of Custody system and Product Groups	10
4 Specific objective of the audit		11
5 Evaluation process	12	
	5.1 Timing and duration of evaluation activities	12
	5.2 Auditor team qualification	12
	5.3 Description of evaluation activities	12
	5.4 List of forest management units and feedstock suppliers visited	12
	5.5 Describe audit sampling methodology used	16
	5.6 CB stakeholder engagement	16
	5.7 Stakeholder feedback and response	16
	5.8 Main strengths and weaknesses of the management system and operations	16
	5.9 Summary of evaluation activities for robustness of the Supply Base Evaluation	16
	5.10 Summary of evaluation activities for Processing residues and/or Post-consumer feedstock requirements per Standard 2 and EU RED	17
	5.11 Summary of evaluation activities for chain of custody system per Standard 4	17
	5.12 Summary of evaluation activities for collection and communication of data per Standard 5	17
	5.13 Summary of audit findings for competency of involved personnel	17
	5.14 Summary of audit findings for GHG methodology per Standard 6 (if applicable)	18
6 Detailed evaluation of BP's Supply Base Evaluation (if applicable)		19
	6.1 Overview of BP's risk assessments and mitigation measures including EU RED scope	19
	6.2 CB evaluation of specified risk indicators and mitigation measures	19

1 Overview

Certification Body (CB) Name:	SCS Global Services
Primary CB contact for SBP:	Maggie Schwartz
Primary CB contact email:	mschwartz@scsglobalservices.com
Audit team leader:	Jose Del Castillo
Audit team members:	ERROR: Works only for SBR or PSR form. Please alter the function by adding more tables, or by dynamic sql
Name of the Company:	LaSalle BioEnergy LLC
Company legal address:	4915 Hwy 125, 71840 Urania, LA, United States
Company contact for SBP:	Kyla Cheynet
Company contact email:	kyla.cheynet@draxbiomass.com
Company website:	https://www.drax.com/us/
Date of installation:	
SBP Certificate Code:	SBP-04-23
Date of certificate issue:	06 Apr 2023
Date of certificate expiry:	05 Apr 2028
Audit closing meeting date:	05 Jun 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):	Kresimir Colic
Date of decision:	15 Sep 2026
Other comments:	N/A

2.2 Open non-conformities and observations

NC number 9257	NC Grading: Minor
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Requirement:	3.3.9 The organisation shall define a fixed balancing period. For Biomass Producers using only primary feedstock (forest feedstock and TOF feedstock) the fixed balancing period shall be 12 months ²⁴ . For Biomass Producers using secondary and tertiary feedstock the fixed balancing period shall be 3 months. For Biomass Traders the fixed balancing period shall be 3 months. By the end of the balancing period, the account shall always be positive. If negative credits occur at the end of a mass balance period, the certified company must (proactively) inform the certification body immediately (and without being requested). N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Per review of each pellet mill's MB account, the fixed balance period is one month, and the physical stock verification is based on a rolling 3-month balance period to avoid negative balances. While inputs comply with EU RED, reconciliation occurs monthly, and the balance has gone negative one time for La Salle only, EU RED 3.3.9 requires a 3-month fixed balancing period	
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
Original Due Date:	2027-09-15
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9258 NC Grading: Minor	
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Requirement:	3.3.10 The start and end of the period shall be aligned with the calendar year or, where applicable, the four quarters of the calendar year. As an alternative to the calendar year, economic operators may also use the economic year that they use for bookkeeping purposes, provided that the choice is clearly indicated and applied consistently. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Per review of each pellet mill's MB account, the fixed balance period is one month, and the physical stock verification is based on a rolling 3-month balance period to avoid negative balances. While inputs comply with EU RED, reconciliation occurs monthly, and the balance has gone negative one time for La Salle only, the start and end period of the MB account must be aligned with the calendar, fiscal or other 12-month period as defined by the organization. Each fixed balancing period must be every three months within the 12-month period.	
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
Original Due Date:	2027-09-15
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

NC number 9259 NC Grading: Minor	
Standard:	Instruction Document EU RED: Bridging Requirements for Meeting the Directive EU/2023/2413
Requirement:	3.3.11 A positive balance may be carried over in the account (into the next fixed balancing period) up to the total corresponding amount of physical material that is in stock in the container, processing or logistical facility, transmission and distribution infrastructure or site at the end of the previous balancing period. The Figure 4 below is provided as an illustrative example. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Per review of each pellet mill's MB account, the fixed balance period is one month, and the physical stock verification is based on a rolling 3-month balance period to avoid negative balances. The positive balance is therefore based on a one-month fixed period rather than a 3-month fixed period	
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
Original Due Date:	2027-09-15
Closing Date:	N/A
Upgrade Date:	N/A
Update Date:	N/A

2.2 Closed non-conformities

NC number 9444		NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody v2.0	
Requirement:	1.5 The Organisation shall maintain documented procedures (i.e., work instructions or equivalent documentation), covering all relevant requirements within the scope of the certificate and reflecting current Organisational activities. Documented procedures shall include at a minimum: – training, – internal audits, – record-keeping, – stakeholder engagement, including management of comments and complaints, – handling non-conforming products and non-appropriate documentation, – material receipt: input/purchasing, – material accounting, – sales transactions: output/sales, – claims, – business integrity, social, and health and safety requirements, – subcontracting activities/subcontractors (where applicable), and – collection and communication of data for energy and carbon balance calculations. N/A N/A	
Description of Non-conformance and Related Evidence:		
The company has developed and implemented documented procedures covering all applicable requirements within the scope of its SBP certification. These procedures address the activities necessary to maintain the Chain of Custody system and ensure compliance with the applicable SBP Standards. The procedures are developed and maintained by the Sustainability Team and are reviewed at least annually as part of the internal audit process to ensure their continued completeness, effectiveness, and alignment with current operations. Procedures are revised and updated as needed. The procedures are maintained on the company's shared drive and are accessible to relevant personnel. Employees receive training in applicable procedures to ensure implementation of the SBP management system. The organization has developed a Supply Base Evaluation (SBE) and a Risk Management Plan, which is included in Section 7 of document DBI-DP-11 Supply Base + Feedstock Verification Procedure . The SBE identifies indicator 3.1.1 of SBP Standard 2 as Specified Risk and describes the applicable risk mitigation measures. However, the Risk Management Plan does not identify indicator 3.1.1 as Specified Risk and does not document the corresponding risk mitigation measures. As a result, the documented procedures do not fully reflect the organization's current activities. During the audit, it was verified through interviews and review of records that the organization has implemented the applicable risk mitigation measures identified in the SBE and that these measures are being applied in accordance with the relevant SBP guidance. Therefore, this nonconformance relates to incomplete documentation rather than ineffective implementation. A Minor CAR is issued because the Risk Management Plan does not accurately reflect the organization's implemented risk management process.		
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:	The company has updated the document "Supply Base + Feedstock Verification Procedure." Section 7.4, "Risk Management Plan," has been updated to include Indicator 3.1.1 of Standard 2 as a specified risk. The document includes the corresponding mitigation measures. During the audit, it was verified that the company followed the SBP methodology and conducted an analysis of carbon stocks within its supply base, encompassing all feedstock sources through Route C.	
Findings for Evaluation of Evidence:	The evidence reviewed demonstrates that the corrective actions have been effectively implemented and address the root cause of the nonconformity. Therefore, the CAR can be closed	
NC Status:	Closed	
Original Due Date:	2027-09-15	

Closing Date:	2026-09-15
Upgrade Date:	N/A
Update Date:	N/A

2.3 Actions taken by Organisation Prior to Report Finalisation

None

2.4 Notes for the next Audit

None

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 1: Feedstock Compliance v2.0; 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)
SBP Feedstock types	☒ SBP Compliant; ☐ SBP Controlled
Includes Supply Base Evaluation (SBE)	Yes
Includes EU RED Scheme	Yes
Includes EU RED Supply Base Evaluation (SBE)	Yes
Products	WB 1.1 Wood pellets
Feedstock origin (countries):	United States
SBP-endorsed Regional Risk Assessments used: Public link: https://sbp-cert.org/documents/standards-documents/risk-assessments/	SBP-RRA-US-NF-FOR_v1.0 RRA for US National FOR_Interim, SBP-RRA-US-PF-FOR_v1.0 RRA for US Private FOR_Interim
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	No
Changes in the scope	Company is adding Trees outside forest (TOF) - Urban and landscape feedstock (2A)

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.

The organization operates a wood pellet manufacturing facility in Urania, Louisiana, and is part of DRAX's operations in the United States. The facility sources primary and secondary processing residues, primarily sawdust and shavings, from approved suppliers within its defined Supply Base for the production of wood pellets. The organization has implemented documented procedures to ensure feedstock traceability, supplier approval, receiving verification, and compliance with applicable SBP requirements. In addition to supporting the regional forest products industry, the facility contributes to the local economy by creating employment opportunities and supporting local communities through investments in jobs, skills, education, and environmental stewardship.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
LaSalle BioEnergy, LLC	4915 Hwy 125, Urania, Louisiana Urania, Louisiana 71480	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.

Traceability is maintained through the company's ERP system, which assigns a unique identification number to each transaction. The transaction number is linked to the corresponding DTS transaction, allowing biomass received and sold with an SBP claim to be traced through the supply chain. The facilities receive and process only SBP-compliant feedstock, including primary feedstock and processing residues, and produce SBP-compliant pellets. During the audit, a sample of supplier agreements, load tickets, purchasing records, inventory records, and ERP system data was reviewed. These records demonstrated that all feedstock originated from approved suppliers within the Supply Base and was appropriately classified and tracked throughout the production process. • The feedstock descriptions: Roundwood (1A), Green Sawdust (4A), Green Chips and Particles (4A), Wood residues (4A), Dry Shavings (4A), Wet Shavings (4A), ToF Urban Landscape (2A). TOF feedstock was added to the certificate scope during this audit. No TOF feedstock was received during the evaluation period. • The input categories: SBP-compliant primary feedstock, SBP-compliant secondary feedstock, SBP-compliant biomass, SBP-controlled biomass, RED Eligible. • The control system: Mass Balance • The output product type: Pellets • The output categories: SBP-compliant, SBP-controlled, and RED Compliant

4 Specific objective of the audit

The objective of the audit was to evaluate the organization's conformity with the applicable SBP normative requirements and to determine whether its management system has been effectively implemented and maintained to support continued certification.

5 Evaluation process

5.1 Timing and duration of evaluation activities

Audit Level of Effort (LoE)		
Activity	Auditors	Auditor hours
1. Preparation	Jose del Castillo	4.0
2. On-site (excl. travel time)	Jose del Castillo	8.0
3. Report writing	Jose del Castillo	8.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	Role	Qualification
Jose del Castillo	Lead auditor	Forester with 10 years of experience in forest management and the lumber industry, specializing in certification for over five years. As a qualified lead auditor, the auditor holds credentials in ISO 9001:2015, FSC Chain of Custody (COC), FSC Forest Management (FM), PEFC, Sustainable Biomass Program (SBP), RSPO, 4C, and Fair-Trade USA. Auditor's expertise spans auditing, compliance, and quality assurance, ensuring organizations meet rigorous industry standards and best practices

5.3 Description of evaluation activities

The evaluation included a review of documented procedures, policies, records, and reports from May 25 to May 29, 2026, to assess conformity with the applicable requirements of SBP Standards 1, 2, 4, and 5. The on-site evaluation was conducted during the week of June 1, 2026, and included visits to the pellet manufacturing facilities, interviews with management and personnel responsible for implementing the SBP management system, interviews with processing residue suppliers, and visits to selected forest management units. The evaluation also included verification of feedstock sourcing, supplier approval and monitoring, receiving controls, traceability, chain of custody, mass balance, data collection and reporting, stakeholder engagement, risk management activities, and supporting records to confirm the effective implementation of the organization's management system.

5.4 List of forest management units and feedstock suppliers visited

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

Site name
BS252023 - Lasiter 50

Site location
La Salle LA
Site description
Forest tract
Rationale and focus of visit
The FMU visits were conducted to verify that feedstock was sourced from the defined Supply Base and to confirm the effective implementation of the organization's field verification, risk management measures, and applicable environmental and legal requirements
Description of audit activity
The audit activity included visits to selected forest management units within the defined Supply Base. The evaluation consisted of field observations of harvesting operations and site conditions, verification of feedstock traceability to the Supply Base, and assessment of the implementation of applicable risk mitigation measures. Interviews were conducted with field personnel, and supporting documentation, including harvest records, maps, and load tickets, was reviewed to verify conformance with the applicable SBP requirements

Site name
DGE252050 - T114N1EB11 HWY499
Site location
Lackson LA
Site description
Forest tract
Rationale and focus of visit
The FMU visits were conducted to verify that feedstock was sourced from the defined Supply Base and to confirm the effective implementation of the organization's field verification, risk management measures, and applicable environmental and legal requirements
Description of audit activity
The audit activity included visits to selected forest management units within the defined Supply Base. The evaluation consisted of field observations of harvesting operations and site conditions, verification of feedstock traceability to the Supply Base, and assessment of the implementation of applicable risk mitigation measures. Interviews were conducted with field personnel, and supporting documentation, including harvest records, maps, and load tickets, was reviewed to verify conformance with the applicable SBP requirements

Site name
HF252004 - USFS Closing Time C-70
Site location
Grant LA
Site description
Forest tract
Rationale and focus of visit
The FMU visits were conducted to verify that feedstock was sourced from the defined Supply Base and to confirm the effective implementation of the organization's field verification, risk management measures, and applicable

environmental and legal requirements

Description of audit activity

The audit activity included visits to selected forest management units within the defined Supply Base. The evaluation consisted of field observations of harvesting operations and site conditions, verification of feedstock traceability to the Supply Base, and assessment of the implementation of applicable risk mitigation measures. Interviews were conducted with field personnel, and supporting documentation, including harvest records, maps, and load tickets, was reviewed to verify conformance with the applicable SBP requirements

Site name

JKM252002 - Rms-Short One North

Site location

Grant LA

Site description

Forest Tract

Rationale and focus of visit

The FMU visits were conducted to verify that feedstock was sourced from the defined Supply Base and to confirm the effective implementation of the organization's field verification, risk management measures, and applicable environmental and legal requirements

Description of audit activity

The audit activity included visits to selected forest management units within the defined Supply Base. The evaluation consisted of field observations of harvesting operations and site conditions, verification of feedstock traceability to the Supply Base, and assessment of the implementation of applicable risk mitigation measures. Interviews were conducted with field personnel, and supporting documentation, including harvest records, maps, and load tickets, was reviewed to verify conformance with the applicable SBP requirements

Site name

MDS262001 - Randy Hatten

Site location

Caldwell LA

Site description

Forest tract

Rationale and focus of visit

The FMU visits were conducted to verify that feedstock was sourced from the defined Supply Base and to confirm the effective implementation of the organization's field verification, risk management measures, and applicable environmental and legal requirements

Description of audit activity

The audit activity included visits to selected forest management units within the defined Supply Base. The evaluation consisted of field observations of harvesting operations and site conditions, verification of feedstock traceability to the Supply Base, and assessment of the implementation of applicable risk mitigation measures. Interviews were conducted with field personnel, and supporting documentation, including harvest records, maps, and load tickets, was reviewed to verify conformance with the applicable SBP requirements

Site name
PBL252006 - Slayter
Site location
Grant LA
Site description
Forest tract
Rationale and focus of visit
The FMU visits were conducted to verify that feedstock was sourced from the defined Supply Base and to confirm the effective implementation of the organization's field verification, risk management measures, and applicable environmental and legal requirements
Description of audit activity
The audit activity included visits to selected forest management units within the defined Supply Base. The evaluation consisted of field observations of harvesting operations and site conditions, verification of feedstock traceability to the Supply Base, and assessment of the implementation of applicable risk mitigation measures. Interviews were conducted with field personnel, and supporting documentation, including harvest records, maps, and load tickets, was reviewed to verify conformance with the applicable SBP requirements

Site name
STS252007 - Raymond Westbrooks
Site location
La Salle LA
Site description
Forest Tract
Rationale and focus of visit
The FMU visits were conducted to verify that feedstock was sourced from the defined Supply Base and to confirm the effective implementation of the organization's field verification, risk management measures, and applicable environmental and legal requirements
Description of audit activity
The audit activity included visits to selected forest management units within the defined Supply Base. The evaluation consisted of field observations of harvesting operations and site conditions, verification of feedstock traceability to the Supply Base, and assessment of the implementation of applicable risk mitigation measures. Interviews were conducted with field personnel, and supporting documentation, including harvest records, maps, and load tickets, was reviewed to verify conformance with the applicable SBP requirements

Site name
SWC252003 - Dwana Douglas
Site location
Caldwell LA
Site description
Forest tract

Rationale and focus of visit

The FMU visits were conducted to verify that feedstock was sourced from the defined Supply Base and to confirm the effective implementation of the organization's field verification, risk management measures, and applicable environmental and legal requirements

Description of audit activity

The audit activity included visits to selected forest management units within the defined Supply Base. The evaluation consisted of field observations of harvesting operations and site conditions, verification of feedstock traceability to the Supply Base, and assessment of the implementation of applicable risk mitigation measures. Interviews were conducted with field personnel, and supporting documentation, including harvest records, maps, and load tickets, was reviewed to verify conformance with the applicable SBP requirements

5.5 Describe audit sampling methodology used

The forest tracts were selected in accordance with the certification body's documented sampling procedure, taking into account the intensity, scale, and risk associated with the organization's sourcing activities. The sample size was determined in accordance with SBP Standard 3, Clause 6.22, and included representative forest tracts from the defined Supply Base where applicable Risk Management Measures were implemented

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 organization has implemented a robust management system supported by well-developed procedures that are effectively integrated into its operations. Personnel demonstrated a strong understanding of the applicable SBP requirements and their responsibilities through interviews and review of records. A comprehensive training program is in place to ensure personnel maintain the necessary competence. The organization has also established effective controls for supplier approval, feedstock verification, traceability, risk management, and monitoring activities. Overall, the documented procedures, supporting records, and observations made during the audit demonstrate a well-managed system that supports continued compliance with the applicable SBP requirements.

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

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

The Supply Base Evaluation (SBE) is supported by a robust management system and well-established procedures for feedstock sourcing, supplier approval, risk assessment, and ongoing monitoring. The organization has developed dedicated ERP-based tools to support the implementation, maintenance, and monitoring of the

SBE, providing effective control over supplier information, feedstock traceability, and risk management activities. The SBE is supported by comprehensive records, supplier verification activities, field inspections, stakeholder engagement, and periodic reviews, providing confidence that the identified risks are appropriately assessed and managed. Overall, the evaluation demonstrated that the SBE has been effectively implemented and maintained in accordance with the applicable SBP requirements.

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

The evaluation of the processing residues supply chain included a review of documented procedures, supplier records, purchase agreements, receiving records, and supporting documentation, as well as interviews with selected processing residue suppliers. The evaluation verified that the feedstock supplied is a by-product of the suppliers' manufacturing processes and is not generated through the intentional processing of roundwood solely to produce chips, sawdust, or shavings. Records and interviews were also used to confirm that the roundwood sourced by the processing residue suppliers originates from within the Supply Base defined in the organization's Supply Base Evaluation (SBE). Additionally, it was verified that the organization has communicated the applicable policies, procedures, and risk mitigation requirements to its suppliers to support the effective implementation of the Supply Base Evaluation and the applicable SBP Standard 2 and EU RED requirements.

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

The evaluation of the Chain of Custody system included a review of documented procedures, records, and supporting documentation to verify the implementation of the organization's traceability and material control processes. The audit included verification of feedstock receiving records, production records, inventory controls, sales documentation, SBP Data Transfer System (DTS) transactions, and product claims. Mass balance records and accounting reports were reviewed to verify the accurate reconciliation of material inputs and outputs, maintenance of positive balances, and the correct application of SBP claims. Interviews with relevant personnel and observations during the site visit confirmed the effective implementation of the Chain of Custody system in accordance with the applicable requirements of SBP Standard 4.

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

The evaluation of the organization's data collection and communication processes included a review of documented procedures, records, calculations, and supporting documentation related to the Sustainability Audit Report (SAR) and the applicable SBP data requirements. Information reported in the SAR was cross-checked against supporting records to verify its accuracy, completeness, and consistency, and the calculations supporting the reported data were reviewed and found to be justified. During the site visit, the audit team verified how key operational data are collected, recorded, and transferred into the SAR. The evaluation also included a review of the SBP Data Transfer System (DTS), supporting transaction records, and other relevant documentation to confirm the effective implementation of the data collection, reporting, and communication processes in accordance with the applicable requirements of SBP Standard 5.

5.13 Summary of audit findings for competency of involved personnel

The audit included a review of the applicable requirements of SBP Standards 1, 2, 4, and 5 through document review, interviews, record verification, field visits, and site observations. The evaluation covered the organization's Supply Base Evaluation, supplier monitoring activities, feedstock verification processes, manufacturing operations, Chain of Custody system, material accounting, SBP claims, SARs, DTS transactions, and supporting records. Visits to manufacturing facilities, selected suppliers, and forest tracts, together with the review of operational records and interviews, provided sufficient objective evidence that the organization's management system, operational controls, traceability system, and data collection processes have been effectively implemented and maintained in accordance with the applicable SBP requirements. Personnel involved in the implementation of the SBP management system demonstrated a high level of competence and a clear

understanding of their roles and responsibilities. This was verified through interviews, review of training records, and observations during the site visit. The organization has established a comprehensive training program to ensure personnel maintain the knowledge and skills necessary to effectively implement and maintain the applicable SBP requirements.

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

DRAX assessed its supply base using SBP-endorsed Regional Risk Assessments, company risk assessments, and EU RED III evaluations. The main risks identified were impacts on biodiversity and High Conservation Values (HCVs), land conversion from forest to non-forest use, and long-term forest carbon stock maintenance (LULUCF). To mitigate these risks, Drax uses supplier contracts, logger training, biodiversity and sensitive-species screenings, harvest-site mapping, monthly field inspections, annual supplier audits, and certification systems including SFI, PEFC, and FSC. The company also uses regeneration checks, remote sensing, and AI-based monitoring to strengthen oversight. For the EU RED III scope, Drax completed Level A and Level B risk assessments covering legality, biodiversity, land conversion, soil and water protection, regeneration, and carbon stocks. Following the U.S. withdrawal from the Paris Agreement, Drax demonstrated compliance through a Route C LULUCF assessment, showing forest carbon stocks in its supply area are stable or increasing through 2053. The report concludes that although specified risks exist for biodiversity, forest conversion, and carbon accounting, the implemented mitigation measures reduce these risks to a low level and support compliance with both SBP and EU RED III requirements

6.2 CB evaluation of specified risk indicators and mitigation measures

Country
United States
Area/Sub-Scope
N/A
Indicator
2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.
Specified risk description
The Regional Risk Assessment for US Private Forest v1.1 identified risk for this indicator. The Endangered Species Act (ESA) is a highly efficient system for the maintenance and enhancement of Federally listed threatened and endangered animal species. However, there is a lack of regulatory safeguards and/or resources/incentives for maintenance and enhancement of G1-G2 animal species not addressed by ESA and G1-G2 plant species identified by the Nature Serve Network and 2019 FSC US NRA identified species, ecosystems, and HCVs.
Detailed description of a mitigation measure
Drax's overall approach aligns with measures specified in the Regional Risk Assessment for US Private Forest v1.1. These include the following measures which are adaptively implemented and informed by our ongoing monitoring regime. 1. Assessment of G1 and G2 plant and animal species and ecosystems by forest type within a biomass producer's supply basin, including primary and processing residue feedstocks: Results of the assessment shall be integrated into a summary of management

recommendations to support maintenance or enhancement of identified G1 and G2 species and ecosystems associated with forest types within the supply basin.

- Results of the G1/G2 summary, including forest type-based management recommendations, shall be integrated into logger training curricula for company level or coordinated delivery to loggers within the supply region.

- Requirement that suppliers enter binding written agreements that specify logger training inclusive of forest type-based management recommendations to maintain or enhance G1 and G2 species.

2. Assessment of FSC-specified HCVs and areas of specified risk within a biomass producer's supply basin, including primary and processing residue feedstocks:

- Results of the assessment shall be integrated into a summary of management recommendations to support maintenance or enhancement of HCVs associated with forest types within the supply basin.

- Results of the summary, including forest type-based management recommendations to support maintenance or enhancement of HCVs, shall be integrated into logger training curricula for company level or coordinated delivery to loggers within the supply region.

Requirement that suppliers enter binding written agreements that specify logger training inclusive of forest type-based management recommendations to maintain or enhance HCVs. This applies to both primary and processing residue suppliers.

Additional mitigation measures undertaken by Drax include:

- Maintaining SFI Chain of Custody and Fiber Sourcing Certifications as well as PEFC and FSC Chain of Custody and controlled wood.

- Supplier Screening, known as the Know Your Vendor Process which includes a geographical check of where fiber is coming from.

- A Contractual agreement with Supplier and Drax that requires them to follow all Sustainability requirements, laws, and regulations. This agreement also includes the right to audit.

- Annual supplier risk assessment and audit program.

- Collection of Latitudes and Longitudes and maps for every primary feedstock harvest Unit

- Collection of counties sawmill and wood industry residues are sourced from

- Internal Sensitive Species and Ecosystems screening

- Monthly field inspections of primary feedstock harvest units

- Requirement that primary feedstock suppliers used trained logging professionals

- Annual comprehensive Internal Audit Program

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers, and field visits to selected forest tracts. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
United States
Area/Sub-Scope
N/A
Indicator
2.2.1 Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.
Specified risk description
While there is consensus that deforestation rates are quite low in the US and for the RRA geography, including Drax's sourcing area, analysis of the USDA Forest Service's Forest Inventory and Analysis (FIA) data for the given time period indicates net loss of timberland for the RRA geography of less than 1% (0.75%) with localized losses and gains. Similarly, using a methodology based on population growth and issuance of housing permits, which is not based on change detection analysis of the forest itself, the FSC US NRA specified risk for a set of counties within the RRA's geography. Despite relatively low rates of forest loss, with recognition to the precedence of the FSC US NRA and the results of original analysis for the RRA's geography, risk is specified as it relates to forests for 46 counties identified by the 2019 FSC US NRA and a range of FIA Units identified in the RRA's Annexes.
Detailed description of a mitigation measure
Drax's overall approach aligns with measures specified in the SBP-Endorsed Regional Risk Assessment for US Private Forest v1.1. These include the following measures: Development and implementation of binding written agreements with suppliers that prohibit the delivery of material originating from known conversions of forest to non forest use. Mitigation Measures of note within Drax's process and procedures include: • Contractual Agreements with suppliers that fiber sourced from conversion is not accepted at Drax facilities. • Conversion screenings when a harvest unit is setup • Monthly field inspections of primary feedstock harvest units • Annual risk screenings and audit of Sawmill and wood industry residue Suppliers • Internal Regeneration Screening Program • Annual comprehensive Internal Audit Program Additionally, for processing residues, Drax accepts PEFC/SFI claims along with evidence to prove processing residues as a mitigation measure. Lastly, the Drax team is piloting use of remote sensing and AI technologies to reinforce and augment the above measures.
Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers, and field visits to selected forest tracts. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country
United States
Area/Sub-Scope
N/A
Indicator
2.2.2 Ecosystems, their health, vitality, functions and services in the Supply Base shall be maintained or enhanced.
Specified risk description
The Regional Risk Assessment for US Private Forest v1.1 identified risk for this indicator. The Endangered Species Act (ESA) is a highly efficient system for the maintenance and enhancement of Federally listed threatened and endangered animal species. However, there is a lack of regulatory safeguards and/or resources/incentives for maintenance and enhancement of G1-G2 animal species not addressed by ESA and G1-G2 plant species identified by the Nature Serve Network and 2019 FSC US NRA identified species, ecosystems, and HCVs.
Detailed description of a mitigation measure
Drax's overall approach aligns with measures specified in the Regional Risk Assessment for US Private Forest v1.1. These include the following measures which are adaptively implemented and informed by our ongoing monitoring regime. 1. Assessment of G1 and G2 plant and animal species and ecosystems by forest type within a biomass producer's supply basin, including primary and processing residue feedstocks: · Results of the assessment shall be integrated into a summary of management recommendations to support maintenance or enhancement of identified G1 and G2 species and ecosystems associated with forest types within the supply basin. · Results of the G1/G2 summary, including forest type-based management recommendations, shall be integrated into logger training curricula for company level or coordinated delivery to loggers within the supply region. · Requirement that suppliers enter binding written agreements that specify logger training inclusive of forest type-based management recommendations to maintain or enhance G1 and G2 species. 2. Assessment of FSC-specified HCVs and areas of specified risk within a biomass producer's supply basin, including primary and processing residue feedstocks: · Results of the assessment shall be integrated into a summary of management recommendations to support maintenance or enhancement of HCVs associated with forest types within the supply basin.

- Results of the summary, including forest type-based management recommendations to support maintenance or enhancement of HCVs, shall be integrated into logger training curricula for company level or coordinated delivery to loggers within the supply region.
- Requirement that suppliers enter binding written agreements that specify logger training inclusive of forest type-based management recommendations to maintain or enhance HCVs. This applies to both primary and processing residue suppliers.
- Additional mitigation measures undertaken by Drax include:
- Maintaining SFI Chain of Custody and Fiber Sourcing Certifications as well as PEFC and FSC Chain of Custody and controlled wood.
 - Supplier Screening, known as the Know Your Vendor Process which includes a geographical check of where fiber is coming from.
 - A Contractual agreement with Supplier and Drax that requires them to follow all Sustainability requirements, laws, and regulations. This agreement also includes the right to audit.
 - Annual supplier risk assessment and audit program.
 - Collection of Latitudes and Longitudes and maps for every primary feedstock harvest Unit
 - Collection of counties sawmill and wood industry residue feedstock is sourced from
 - Internal Sensitive Species and Ecosystems screening
 - Monthly field inspections of primary feedstock harvest units
 - Requirement that primary feedstock suppliers used trained logging professionals
 - Annual comprehensive Internal Audit Program

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers, and field visits to selected forest tracts. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

United States

Area/Sub-Scope

ToF - Landscape + Urban

Indicator

2.1.3 Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be maintained or enhanced.

Specified risk description

This indicator is not applicable to Urban, Domestic and Infrastructure ToF Sources. Risks were analyzed for feedstock originating from cuttings landscape maintenance projects within Drax's sourcing geography contained in the Southeast US. These feedstock sources are generally

characterized as low value trees within shelterbelts or windbreaks at the edges of agricultural fields or are encroaching into those fields, where agriculture is the land use. These feedstocks primarily originate on private lands but may also be sourced from local governments (including cities and counties), state and federal ownerships, as well as National Forests, which were also considered in these analyses. The SBP-endorsed RRAs served as the primary sources for evaluating risks and were assessed for the appropriate application to the noted ToF feedstocks. These RRAs and their analyses are appropriate to apply the ToF context for these feedstocks. The ESA serves as a powerful legal nexus that, as the RRA states, has been highly effective in protections of listed species. There remains, however, a gap in legal protections for G1/G2 species that are not listed under ESA, as well as HCVs not associated with ESA listed species and identified by the FSC NRA. Drax has developed, maintains and rigorously implements policies and programs to identify and protect G1/G2 species and HCVs identified by the FSC US NRA. Under Drax's programming, there is a high degree of assurance that known occurrences of these biodiversity values are protected in its direct and indirect sourcing. BMPs are a key management practice that are widely incorporated by the forestry community, resulting in protection of the disproportionately high concentrations of these species in aquatic ecosystems. However, given the lack of legal protections, non-negligible risk is concluded for the noted ToF sources

Detailed description of a mitigation measure

Drax's overall approach aligns with measures specified in the Regional Risk Assessment for US Private Forest v1.1. These include the following measures which are adaptively implemented and informed by our ongoing monitoring regime.

1. Assessment of G1 and G2 plant and animal species and ecosystems by forest type within a biomass producer's supply basin, including primary and processing residue feedstocks:

- Results of the assessment shall be integrated into a summary of management recommendations to support maintenance or enhancement of identified G1 and G2 species and ecosystems associated with forest types within the supply basin.
- Results of the G1/G2 summary, including forest type-based management recommendations, shall be integrated into logger training curricula for company level or coordinated delivery to loggers within the supply region.
- Requirement that suppliers enter binding written agreements that specify logger training inclusive of forest type-based management recommendations to maintain or enhance G1 and G2 species.

2. Assessment of FSC-specified HCVs and areas of specified risk within a biomass producer's supply basin, including primary and processing residue feedstocks:

- Results of the assessment shall be integrated into a summary of management recommendations to support maintenance or enhancement of HCVs associated with forest types within the supply basin.
- Results of the summary, including forest type-based management recommendations to support maintenance or enhancement of HCVs, shall be integrated into logger training curricula for company level or coordinated delivery to loggers within the supply region.

Requirement that suppliers enter binding written agreements that specify logger training inclusive of forest type-based management recommendations to maintain or enhance HCVs. This applies to both primary and processing residue suppliers.

Additional mitigation measures undertaken by Drax include:

- Maintaining SFI Chain of Custody and Fiber Sourcing Certifications as well as PEFC and FSC Chain of Custody and controlled wood.

- Supplier Screening, including the Know Your Vendor Process and Residual Supplier Questionnaire which includes a geographical check of where fiber is coming from.
- A Contractual agreement with Supplier and Drax that requires them to follow all Sustainability requirements, laws, and regulations. This agreement also includes the right to audit.
- Annual supplier risk assessment and audit program.
- Collection of Latitudes and Longitudes and maps for every primary feedstock harvest Unit
- Collection of counties sawmill and wood industry residue feedstock is sourced from
- Internal Sensitive Species and Ecosystems screening
- Monthly field inspections of primary feedstock harvest units
- Requirement that primary feedstock suppliers used trained logging professionals
- Annual comprehensive Internal Audit Program

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers, and field visits to selected forest tracts. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

Country

United States

Area/Sub-Scope

ToF - Urban + Landscape

Indicator

2.2.1 Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests b. Wetlands c. Peatlands d. Highly biodiverse grasslands.

Specified risk description

Risks were analyzed for feedstock derived from trees outside of forests (TOF) sourced in two settings: - Feedstock originating from cuttings landscape maintenance projects within Drax's sourcing geography contained in the Southeast US. These feedstock sources are generally characterized as low value trees within shelterbelts or windbreaks at the edges of agricultural fields or are encroaching into those fields, where agriculture is the land use. - Feedstock originating cuttings in urban, domestic and infrastructure projects within Drax's sourcing geography contained in the Southeast US. These feedstock sources are characterized as low value and end of life trees woody waste from existing gardens or parks or along existing infrastructure such as streets, roads, railways, power lines or airfields. These feedstocks primarily originate on private lands but may also be sourced from local governments (including cities and counties), state and federal ownerships, as well as National Forests, which were also considered in these analyses. The SBP-endorsed RRAs served as the primary sources for evaluating risks and were assessed for the appropriate application to the noted ToF feedstocks. These RRAs and their analyses including those of the various ecosystem types were determined to be appropriate to apply to the ToF

sources, including conclusion of non-negligible risk associated with forests (but not wetlands, peatlands or highly biodiverse grasslands where the conclusion of low risk applies). For forests (a), while there is an array of relevant laws for lands owned by the State and Federal governments, there is no specific legal Federal framework that governs the conversion of private forests, outside of forested wetlands. For (b) wetlands, land use history and the impact of legislation was evaluated. The US Clean Water Act (CWA) is the dominant Federal regulatory mechanism for protection of wetlands, which is further articulated at the State level through the implementation of Best Management Practices (BMPs). Specifically, Section 404 of the CWA regulates the discharge of dredged or fill material and specifies activities must not convert wetlands to uplands and/or new uses (EPA, 2020). The rigorous and longstanding enforcement of the CWA suggests conversion of any wetland to dried alternative ecosystems is likely to have occurred before its enactment in 1972, and well before the 2008 cut off specified by the SBP requirements. For peatlands (c), multidimensional analysis including quantitative and qualitative assessment in the RRA applies and finds low risk, appl. For (d), highly biodiverse grasslands, the SBP-endorsed RRA for private land finds low risk due to the elimination of these ecosystems before the US Civil War in 1861.

Detailed description of a mitigation measure

Drax's overall approach aligns with measures specified in the Regional Risk Assessment for US Private Forest v1.1. These include the following measures: Development and implementation of binding written agreements with suppliers that prohibit the delivery of material originating from known conversions of forest to non forest use.

Mitigation Measures of note within Drax's process and procedures include:

- Contractual Agreements with suppliers that fiber sourced from conversion is not accepted at Drax facilities.
- Conversion screenings when a harvest unit is setup
- Monthly field inspections of primary feedstock harvest units
- Annual risk screenings and audit of Sawmill and wood industry residue Suppliers
- Internal Regeneration Screening Program
- Annual comprehensive Internal Audit Program

Additionally, the Drax team is piloting the use of remote sensing and AI technologies to reinforce and augment the above measures.

Detailed description of CB evaluation of mitigation measure and its conclusions

The certification body evaluated the implementation and effectiveness of the organization's risk mitigation measures through the review of documented procedures, supporting records, supplier verification activities, interviews with relevant personnel and suppliers, and field visits to selected forest tracts. Based on the evidence reviewed, the mitigation measures were found to be effectively implemented and maintained, providing confidence that the specified risks identified in the Supply Base Evaluation are appropriately controlled in accordance with the applicable SBP requirements.

