Compliance with the SBP Framework: Public Summary Report

Control Union Certifications BV Evaluation of ENGIE SOLUÇÕES DE ENERGIA, S.A.

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

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

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1 Overview

Certification Body (CB) Name:	Control Union Certifications BV
Primary CB contact for SBP:	Evaline Okumu
Primary CB contact email:	eokumu@controlunion.com
Audit team leader:	Henrique Silva
Audit team members:	-
Name of the Company:	ENGIE SOLUÇÕES DE ENERGIA, S.A.
Company legal address:	R DO ARCO A ALCANTARA 44-46 A, 1350 020 Lisboa, Portugal
Company contact for SBP:	Cristina Peralta
Company contact email:	cristina.peralta@engie.com
Company website:	www.engie.pt
Date of installation:	31 Jul 2026
SBP Certificate Code:	SBP-11-49
Date of certificate issue:	27 Aug 2026
Date of certificate expiry:	26 Aug 2031
Audit closing meeting date:	31 Jul 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):	Bruna Scarparo
Date of decision:	27 Aug 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	End User
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 5E: Collection and Communication of Energy and Carbon data. v2.1; Instruction Document 1A: SBP Requirements for Primary Feedstock from Trees Outside Forests (TOF) v1.0; 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)	Yes
Products	WB 2.1 Wood chips
Feedstock origin (countries):	Portugal
SBP-endorsed Regional Risk Assessments used: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Not applicable
Chain of custody system	☐ Physical separation ☒ Mass balance
Outsourcing	No
Changes in the scope	N/A

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 ENGIE Group is a major player in the energy transition, with the objective of accelerating the transition towards a carbon-neutral economy. With approximately 98,000 employees operating across 30 countries, the Group covers the entire energy value chain, from energy generation and infrastructure to energy supply and related services. ENGIE combines complementary business activities, including renewable electricity generation, green gas production, flexibility assets such as battery storage, gas and electricity transmission and distribution networks, local energy infrastructure such as heating and cooling networks, and the supply of energy to households, public authorities, and businesses. The Group invests more than EUR 10 billion annually to support the energy transition and is committed to achieving net-zero carbon emissions by 2045. ENGIE has maintained a significant presence in the Portuguese energy sector for several decades, with activities covering electricity generation and energy services. Since 1983, the Group has developed and operated activities in the areas of Energy Solutions, Renewable Energy, and Flexible Generation. ENGIE's corporate purpose is to accelerate the transition towards a carbon-neutral economy by reducing energy consumption and implementing lower-carbon and more environmentally sustainable energy solutions. This approach combines economic performance with positive environmental and social impacts and is supported by the Group's employees, customers, and shareholders. In Portugal, through its Energy Solutions business area, ENGIE contributes to the decentralised generation of energy and to the decarbonisation of cities, public-sector entities, industrial facilities, and commercial organisations. Through its Renewables business area, the Group operates hydroelectric, wind, and photovoltaic generation assets. The Flexible Generation business area is responsible for electricity generation through combined-cycle thermal power plants, providing flexibility and security of supply to the electricity system. ENGIE also develops long-term partnerships with industrial and commercial customers, providing technically efficient and innovative energy solutions. The Group has the financial and technical capacity to invest in customer facilities and infrastructure, enabling customers to focus on their core business activities while benefiting from improved energy efficiency and reduced environmental impacts. ENGIE is one of Portugal's leading electricity producers and is also one of the country's largest renewable electricity generators. Biomass Energy Unit – Ribeira Grande, Azores The Ribeira Grande Biomass Energy Unit, located within the premises of the customer's production facility in Ribeira Grande, São Miguel Island, Azores, is responsible for the management and operation of the biomass fuel supply and combustion system used for the generation of process steam. The biomass generated and/or supplied to the unit is used as a renewable fuel for the production of thermal energy in the form of steam, which is subsequently supplied to Bel Fromagerie for use in its industrial production processes. The facility has been designed and operated in accordance with stringent sustainability and operational reliability principles. Its technical configuration enables continuous operation, 24 hours per day and 7 days per week, subject to planned maintenance and operational requirements. The biomass energy system provides a reliable renewable energy source for the industrial process, contributing to the substitution of fossil fuels, reduction of associated greenhouse gas emissions, and decarbonisation of the customer's thermal energy consumption. The unit therefore represents an integral component of ENGIE's energy-transition strategy and its implementation of low-carbon energy solutions in the Azores.

3.2 Site details

Legal entity name	Address	Site Activity	Visited during the audit
Bel Fromagerie	Estrada Regional, nº 46 Matriz. 9600-549 Ribeira Grande	Heat production for cheese factory	☒

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 holds valid FSC Chain of Custody certificate. Valid COC system description and other documents exist. Critical control points of the CoC systems were evaluated also during SBP audit. The Organization has implemented CoC credit system which is used for materials received as FSC certified and FSC Controlled wood, and feedstock verified according to the Organization's own Controlled wood and risk assessment verification system, covering Azores. Feedstock whose origin cannot be verified as per the established Due Diligence system, will be considered as Non-Controlled and will not be included in the production of certified products nor supplied as SBP. All the feedstock received will be transformed into steam (heat).

4 Specific objective of the audit

The specific objective of this evaluation was to confirm that the organization's process is compliant with RED III requirements.
In July 2026, it was confirmed that the Biomass Producer’s management system is capable of ensuring that all requirements of the specified SBP Standards are implemented across the entire scope of certification. The scope of this evaluation also covered the Supply Base Evaluation for TOF. Only SBP controlled in the scope.

The scope of the evaluation covered:
SBP S1: Feedstock Compliance Standard V2.0 SBP S2: Feedstock Verification V2.0 SBP S4: Chain of Custody V2.0
SBP S5: Collection and Communication of Data V2.0
SBP S5E: collection and Communication of Energy and Carbon data V2.1 RED III directive requirements
SBP Instruction Document 1A – EU RED Requirements for Trees Outside Forests (TOF)

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	8.0

5.2 Auditor team qualification

Auditor qualification		
Auditor name	**Role**	**Qualification**
Henrique Silva	Lead auditor	FSC, PEFC,SBP,SURE,GGL and ENPLus lead auditor

5.3 Description of evaluation activities

This initial audit was conducted on July, 2026. The audit was conducted on the basis of meeting/interviews with relevant people of the certificate holder, relevant documents and records, and other best available information. The audit consisted of an opening meeting, during which the scope was confirmed. The auditor also explained the methods to be employed during the audit. After this introduction, all relevant Bridging requirements of the SBP scheme for meeting REDIII were verified on compliance through the use of a report template and checklists. During the audit 1 out 1 FMU's were visited and the same supplier was inspected to verify the processing residues to supply.

Interviews described on the checklist

The audit was completed by filling in the audit report and discussing the audit results. Critical Control points were evaluated and found to be sufficiently managed and a closing meeting was performed.

5.4 List of forest management units and feedstock suppliers visited

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

Site name
Furnas
Site location

São Miguel Island
Site description
Planted forest from Cryptomeria japonica in clear cut.
Rationale and focus of visit
The visit was based on the observation of the RED requierements evaluation from the certificate holder.
Description of audit activity
During the site visit, interviews were conducted with the supplier, operational personnel, and the external consultant. The verification confirmed that the required procedures and controls are in place and effectively implemented. Based on the evidence reviewed and the information obtained during the interviews, it was confirmed that the requirements are adequately addressed and that the material can be accepted as EU RED-compliant.

5.5 Describe audit sampling methodology used

During the audit, all Forest Management Units (FMUs) included within the defined Supply Base were visited and assessed, providing full geographical coverage of the sourcing area. In addition, the only supplier of processing residues included within the certification scope was also visited and evaluated. The site visits enabled the auditor to directly verify the implementation of the applicable management and control procedures, including feedstock origin, harvesting and sourcing practices, traceability, legal compliance, and the application of the relevant sustainability requirements. Interviews were conducted with the responsible personnel and operational staff, and the information obtained was cross-checked against the available documentation and records. The audit therefore covered 100% of the FMUs and the complete population of processing-residue suppliers within the scope, providing a comprehensive basis for assessing the organisation's compliance with the applicable SBP and EU RED requirements.

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.

The organisation conducted a **public stakeholder consultation** as part of its Supply Base Evaluation process, with the Certification Body (CB) included in the consultation and kept informed throughout the process. The consultation was made publicly available in accordance with the applicable SBP requirements and provided stakeholders with the opportunity to submit comments or relevant information.
During the audit, the consultation records and available evidence were reviewed. It was verified that **no comments, concerns, or objections were received from stakeholders during the consultation period**. The absence of stakeholder feedback was duly recorded and considered as part of the overall assessment of the Supply Base Evaluation.

5.7 Stakeholder feedback and response

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

No comments, concerns, or objections were received from stakeholders during the public consultation period. The organisation maintained the relevant consultation records, and the absence of stakeholder feedback was verified during the audit.

5.8 Main strengths and weaknesses of the management system and operations

The audit of the organisation demonstrated a **high level of conformity** with the applicable requirements of **SBP Standards 1, 2, 4, and 5**. The audit team found sufficient and appropriate objective evidence to demonstrate compliance with the applicable **EU RED III requirements**, and no non-conformities were identified during the assessment.
The integration of the organisation's existing **FSC Chain of Custody management system** with the SBP framework was identified as a significant strength, providing an established structure for material control, traceability, supplier management, and chain of custody implementation.
In addition, the involvement of an **external technical consultant** was considered a positive element of the management system, providing additional technical expertise and supporting the effective implementation and maintenance of the applicable SBP and EU RED III 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

All relevant requirements were verified onsite during the audit. As part of the assessment, it was confirmed that **ENGIE Soluções Energéticas, S.A.** has developed and implemented a documented Supply Base Evaluation (SBE) covering its defined sourcing activities in the **Azores, Portugal**.
The organisation's biomass sourcing is limited to the **Azores**, and the geographical scope of the SBE is clearly defined accordingly. The SBE was developed with the involvement of the organisation's internal personnel and qualified technical support, using relevant and credible information sources applicable to the sourcing area.
The SBE specifically addresses the requirements applicable to **Trees Outside Forests (TOF)**. The assessment considered the relevant TOF categories and the applicable EU RED III requirements in accordance with **SBP Instruction Document 1A**. Based on the assessment performed, **no specific risks were identified for the TOF material considered within the defined sourcing area**. Consequently, no additional risk mitigation measures were considered necessary for the TOF-related requirements.
The organisation has established management and monitoring systems designed to ensure compliance with applicable legal, sustainability, and EU RED III requirements. These controls include supplier verification, documentary checks, traceability of feedstock origin, geographic verification, and monitoring of the applicable sourcing activities.
The SBE methodology and conclusions were subject to stakeholder consultation as part of the organisation's assessment process. **No comments or objections were received during the consultation period.**
Based on the evidence reviewed and the onsite verification performed, the auditor confirmed that the organisation has established an appropriate and proportionate management framework for the defined Supply Base in the **Azores**, including the specific requirements applicable to **TOF**, with **no specified risks identified for the assessed TOF material**.

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

The organisation has established a robust control system for processing residues, including documented procedures, traceability controls, and internal verification mechanisms. During the audit, the processing-residue supplier was visited and assessed, allowing the auditor to verify the supplier's operational processes and the controls applied to the origin and management of the residues. The relationship between the supplier and the source of the processing residues was also reviewed, including the traceability arrangements linking the residues back to their original source. The site visit and supporting documentation provided sufficient evidence to confirm that the organisation has effective controls in place to verify the origin, traceability, and eligibility of processing residues within the SBP scope.
he organisation has established a **robust control system for processing residues**, including documented procedures, traceability controls, and internal verification mechanisms.
During the audit, the **processing-residue supplier was visited and assessed**, allowing the auditor to verify the supplier's operational processes and the controls applied to the origin and management of the residues. The relationship between the supplier and the **source of the processing residues** was also reviewed, including the

traceability arrangements linking the residues back to their original source.
The site visit and supporting documentation provided sufficient evidence to confirm that the organisation has effective controls in place to verify the **origin, traceability, and eligibility of processing residues** within the SBP scope.
The organisation has established a **robust control system for processing residues**, including documented procedures, traceability controls, and internal verification mechanisms.
During the audit, the **processing-residue supplier was visited and assessed**, allowing the auditor to verify the supplier's operational processes and the controls applied to the origin and management of the residues. The relationship between the supplier and the **source of the processing residues** was also reviewed, including the traceability arrangements linking the residues back to their original source.
The site visit and supporting documentation provided sufficient evidence to confirm that the organisation has effective controls in place to verify the **origin, traceability, and eligibility of processing residues** within the SBP scope.

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

ENGIE Soluções Energéticas, S.A. is **FSC Chain of Custody (CoC) and FSC Controlled Wood (CW) certified**.
The organisation has established and implemented a documented management system covering the applicable requirements for responsible sourcing, material control, traceability, supplier management, and supply chain control.
A formal commitment to responsible sourcing and compliance with the applicable FSC requirements has been signed by the organisation and is available for verification. This commitment provides the framework for ensuring that sourced materials are managed in accordance with the applicable FSC CoC and Controlled Wood requirements.
The existing **FSC CoC and Controlled Wood certification provides a robust control framework** supporting the implementation of the applicable SBP requirements, particularly regarding supplier approval, feedstock verification, traceability, risk assessment, and control of incoming biomass. The integration of the FSC and SBP management systems was considered a strength during the audit and contributes to the effective management of sustainability and responsible sourcing requirements.

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

The **SBP Audit Report (SAR) on Energy and Carbon Data for Stationary Chipping** was completed in accordance with the applicable SBP requirements. All energy and carbon data provided by the Biomass Producer was reviewed and verified for consistency, completeness, and accuracy.
The Biomass Producer has established appropriate procedures and controls for the collection, recording, verification, and communication of energy and carbon data associated with the **stationary chipping process**.
The organisation provided the required actual data and supporting evidence and demonstrated a good understanding of the applicable data collection and reporting requirements.
Based on the evidence reviewed, the data collection and management process was considered **adequately implemented and controlled**.

5.13 Summary of audit findings for competency of involved personnel

Internal staff members and an external consultant are involved in the management and implementation of the SBP system at **ENGIE Soluções Energéticas, S.A.** All personnel interviewed during the audit demonstrated an appropriate level of awareness and understanding of their respective responsibilities within the SBP management system.
The external consultant provides technical support on **biomass sourcing and forest-related matters**, including supplier support, assessment of feedstock origin, field verification activities, and the development and review of the **Supply Base Evaluation (SBE) for Trees Outside Forests (TOF)**.

The SBE developed by ENGIE covers **TOF only** within the defined sourcing area of the **Azores**. The personnel involved demonstrated adequate knowledge of the specific requirements applicable to TOF, including feedstock origin verification, land-use classification, sustainability criteria, traceability, environmental considerations, and the applicable **EU RED III requirements under SBP Instruction Document 1A**.
During the site visits, the relevant personnel involved in biomass sourcing and processing demonstrated an appropriate understanding of their responsibilities and the controls established for the management and verification of TOF feedstock. As no TOF material was sourced during the assessment period, the practical application of TOF controls was not required; however, the organisation demonstrated that the necessary procedures and competencies are in place to implement the SBE requirements should TOF material be sourced.
Relevant qualification records, certificates, training records, and supporting documentation were made available during the assessment. The qualification and competency requirements for personnel involved in the SBP system and TOF SBE are defined through the organisation's documented procedures.
Based on interviews, review of qualification and training records, assessment of documented procedures, and observations during the site visits, the auditors concluded that the **competence and experience of the personnel responsible for the SBP system and the TOF SBE are adequate** to implement and maintain the applicable requirements within the defined certification scope.

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