

# NEPCon Evaluation of Tylöskog AB Compliance with the SBP Framework: Public Summary Report

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## Completed in accordance with the CB Public Summary Report Template Version 1.0

*For further information on the SBP Framework and to view the full set of documentation see  
[www.sustainablebiomasspartnership.org](http://www.sustainablebiomasspartnership.org)*

### *Document history*

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# 1 Overview

CB Name and contact: NEPCon OÜ, Filosoofi 31, 50108 Tartu, Estonia

Primary contact for SBP: Ondrej Tarabus [ot@nepcon.net](mailto:ot@nepcon.net), +420 606 730 382

Report completion date: 11/Jan/2017

Report authors: Ondřej Tarabus and Christian Rahbek

Certificate Holder: Tylöskog A/S

Producer contact for SBP: Jon Ruthström, Managing director

Certified Supply Base: N/A - Trader

SBP Certificate Code: SBP-01-58

Date of certificate issue: 8/Feb/2017

Date of certificate expiry: 7/Feb/2022

Indicate where the current audit fits within the certification cycle				
Main (Initial) Audit	First Surveillance Audit	Second Surveillance Audit	Third Surveillance Audit	Fourth Surveillance Audit
X	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

## 2 Scope of the evaluation and SBP certificate

The SBP certification scope contain trading activities only. Tylöskog is trading wood pellets and chips and potentially fuel wood logs, of which all material to be sold as SBP-compliant / SBP-controlled biomass will be sourced from Biomass Producer Laskana, pending the certification of this entity. The organization holds a valid FSC CoC /CW certificate (DNV-COC/CW-000154). The CoC systems are based on the FSC transfer system. The purchase and sale is made in exactly the same place under the INCOTERM FOB (both purchase and sales); there is no physical ownership or handling, and therefore there is no change of GHG profile under Tylöskog ownership.

The scope of the certificate does not include physical possession of the material. The material is at the time of the audit only intended for Danish and Swedish clients.

Scope Item	Check all that apply to the Certificate Scope				Change in Scope (N/A for Assessments)	
<b>Approved Standards:</b>	SBP Standard #4 V1.0; SBP Standard #5 V1.0 <a href="http://www.sustainablebiomasspartnership.org/documents">http://www.sustainablebiomasspartnership.org/documents</a>				<input type="checkbox"/>	
<b>Primary Activity:</b>	Trader without physical possession				<input type="checkbox"/>	
<b>Input Material Categories:</b>	<input type="checkbox"/> SBP-Compliant Primary Feedstock	<input type="checkbox"/> SBP-Compliant Secondary Feedstock			<input type="checkbox"/>	
	<input type="checkbox"/> Controlled Feedstock	<input type="checkbox"/> SBP non-Compliant Feedstock				
	<input type="checkbox"/> SBP-Compliant Tertiary biomass	<input type="checkbox"/> Post-consumer Tertiary Feedstock				
	<input type="checkbox"/> SBP-approved Recycled Claim	<input type="checkbox"/> Post-consumer Tertiary Feedstock				
<b>Chain of custody system implemented:</b>	<input checked="" type="checkbox"/> FSC	<input type="checkbox"/> PEFC	<input type="checkbox"/> SFI	<input type="checkbox"/> GGL	<input type="checkbox"/>	
	<input checked="" type="checkbox"/> Transfer	<input type="checkbox"/> Percentage		<input type="checkbox"/> Credit	<input type="checkbox"/>	

<b>Points of sales</b>	<input type="checkbox"/> Harbour (including own handling of material)	<input checked="" type="checkbox"/> Harbour (e.g. FOB incoterms) legal owner is not responsible for handling of material at the harbour	<input type="checkbox"/> Other point of sale (e.g. gate of the BP, boarder, railway station etc.)	<input type="checkbox"/>
<b>Provide name of all points of sales</b>	- - -	Liepaja harbour (Latvia)	- - -	
<b>Use of SBP claim:</b>	<input checked="" type="checkbox"/> Yes		<input type="checkbox"/> No	
<b>SBE Verification Program:</b>	<input type="checkbox"/> Low risk sources only	<input type="checkbox"/> Sources with unspecified/ specified risk		<input type="checkbox"/>
	New districts approved for SBP-Compliant inputs:			
<b>Sub-scopes</b>	N/A			<input type="checkbox"/>
Specify SBP Product Groups added or removed: Wood pellets, wood chips and fuel wood logs as SBP-compliant biomass and potentially the same products as SBP-controlled biomass				
Comments:				

### 3 Specific objective

The specific objective of this evaluation was to confirm that the Biomass Trader's management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification.

The scope of the evaluation covered:

- Review of the Biomass Trader's management procedures;
- Review of FSC system control points;
- Interviews with responsible staff;
- Review of the records

## 4 SBP Standards utilised

### 4.1 SBP Standards utilised

*List each SBP Standard used. Include full name, version number and publication date. Provide a link to the website address where each document can be accessed or requested.*

Chain of Custody, SBP Standard 4, Version 1.0, March 2015

Collection and Communication of Data, SBP Standard 5, Version 1.0, March 2015

<http://www.sustainablebiomasspartnership.org/documents>



## 5 Chain of Custody system

The SBP certification scope of Tylöskog AB contains trading activities only. Tylöskog is trading pellets and chips and potentially fuel wood logs, of which all material to be sold as SBP-compliant / SBP-controlled biomass will be sourced from Biomass Producer Laskana, pending the certification of this entity. Each purchased material is recorded including the certification status of the material and the sales always contain the same type and quantity of material as purchased.

The SBP claim is stated on the sales invoices. The SBP Batch code is also included. These carry the GHG profiling, batch specific data from the Biomass producer and GHG data relating to the transport, which are the responsibility of the BP, given the INCOTERM used.

## 6 Evaluation process

### 6.1 Timing of evaluation activities

The assessment was carried out on November 25, 2016. One half day was needed for the onsite audit and additional half day for the documentation review.

11.00 – 11.30 Opening meeting: Presentation of audit team, and client representatives, review of agenda. (All key personnel present)

11.30 – 14.30 Audit of compliance with SBP standards 4 and 5, review of FSC CoC system

Review of procedures for purchase and sales, staff interviews, orders execution, supplier verification and logistics functions.

14:30 – 15.30 Closing meeting (Conducted remotely)

Presentation of audit findings and NCRs. Management representative must be present for the closing meeting.

OT – Ondřej Tarabus, CAR – Christian Anton Rahbek

### 6.2 Description of evaluation activities

Auditor was welcomed in the Tylöskog office in Sennan, Sweden. Audit started with an opening meeting attended by Jon Ruthström, Lars Herschend and Eva Johansson.

Auditor introduced the audit team, provided information about audit plan, methodology and aim of the assessment. CB's approval related issues and confidentiality issues were covered as well.

After that auditor went through all applicable requirements of the standard covering management system, CoC, recordkeeping requirements and verification of SBP compliant /SBP-controlled biomass. Later on the purchasing and logistics functions were audited. During the process overall responsible person for SBP system and staff having key responsibilities within the system was interviewed.

During the closing meeting auditor explained the results of the audit and further actions were discussed.

#### Composition of audit team:

Name	Qualification	Role/focus in evaluation
Ondřej Tarabus	Czech citizen, graduated in University of Life Sciences Prague, The Faculty of Forestry. He has participated in several FSC assessments in Czech Republic, Slovakia,	Lead Auditor

	Italy, Germany, Vietnam, Egypt, Spain, Romania, Bosnia and Herzegovina, Austria, etc. and FSC FM audits in Czech Republic and Lithuania. Ondřej Tarabus successfully completed SBP training course and he has practical experience with carbon footprint certification as well as biofuels certification.	Responsible for all aspects of the assessment process.
Christian Rahbek	M.Sc. (Forestry) from University of Copenhagen. Has passed NEPCon Lead Auditor Training for FSC and PEFC FM and CoC certification. Experience from more than 180 FSC and PEFC CoC audits in Denmark and Europe. Christian has successfully completed SBP training course and has partaken in several SBP assessments.	Auditor in training.

## 7 Results

### 7.1 Compilation of data on Greenhouse Gas emissions

Tylöskog has established that the scope of the certification does not include transport of SBP certified biomass. This was confirmed the managing director during the audit. This means that in no cases will the GHG profile of the SBP Biomass change while under Tylöskog ownership.

Should there in the future be cases where Tylöskog would be responsible for transport of the SBP Biomass, an expansion audit will be needed, in order for the Certification body to evaluate if the organization has sufficient knowledge about how the energy and emission data shall be collected, calculated and communicated to the customer.

### 7.2 Competency of involved personnel

The main responsible person in the company is Managing Director Jon Ruthström, who showed good understanding of the requirements in relation to SBP certification and of the already implemented FSC CoC system. Other interviewed staff showed good competence, good awareness of standard requirements and own responsibilities. The organization is being supported by an external consultant, which has helped prepare and implement the documented procedures for trade with SBP biomass.

### 7.3 Preconditions

No preconditions remain in the audit report.

## 8 Non-conformities and observations

<b>OBS: 01/16</b>	<b>Standard &amp; Requirement:</b>	SBP Standard 5 requirement 6.3
	<b>Report Section</b>	Appendix B p 1.4
<b>Description of findings leading to observation:</b>	<p>The organization actively limits the scope of its certification in is Documented procedures to only include trade of SBP biomass purchased FOB and sold FOB in the same location at the same harbour.</p> <p>Therefore, there will not be change of emissions profile under their ownership. The organization has not established procedures for calculating the distance and emission data to be calculated and communicated to the customer.</p>	
<b>Observation:</b>	<p>The organization should be aware that it must implement procedures for recording any changes in carbon or energy data that will happen during their ownership, if transport will happen under their ownership.</p>	

## 9 Certification decision

Based on Organisation's conformance with <b>SBP requirements</b> , the auditor makes the following recommendation:	
<input checked="" type="checkbox"/>	Certification approved: No NCR(s) issued.
<input type="checkbox"/>	Certification not approved:
Based on auditor's recommendation and NEPCon quality review following certification decision is taken:	
NEPCon certification decision:	
Certification decision by: <b>Pilar Gorría Serrano</b>	
Date of decision: <b>11.01.2017</b>	

## 10 Surveillance updates

This report describes the initial assessment; section not applicable.

## 11 Evaluation details

Primary Responsible Person: (Responsible for control system at site(s))	Jon Ruthström, Manageing Director
Auditor(s):	Ondrej Tarabus, Lead Auditor Christian Rahbek, Auditor
People Interviewed, Titles:	Jon Ruthström, Manageing Director Lars Herschend, External Consultant Eva Johansson, Administraion and orders execution
Brief Overview of Audit Process for this Location:	See audit plan.
Comments:	N/A