



# NEPCon OÜ Evaluation of IND Timber Compliance with the SBP Framework: Public Summary Report

Re-assessment

[www.sbp-cert.org](http://www.sbp-cert.org)



**The promise of good biomass**



# Table of Contents

- 1 Overview**
- 2 Scope of the evaluation and SBP certificate**
  - 2.1 Description of the company
  - 2.2 Detailed description of the Chain of Custody system
- 3 Specific objective**
- 4 Evaluation process**
  - 4.1 Timing of evaluation activities
  - 4.2 Description of evaluation activities
  - 4.3 Sampling methodology
  - 4.4 CB stakeholder engagement
  - 4.5 Stakeholder feedback
- 5 Results**
  - 5.1 Main strengths and weaknesses
  - 5.2 Rigour of Supply Base Evaluation
  - 5.3 Collection and communication of data
  - 5.4 Competency of involved personnel
- 6 Review of company's risk assessments**
  - 6.1 Overview of company's risk assessments and mitigation measures
  - 6.2 Specified risk indicators and mitigation measures
- 7 Non-conformities and observations**
- 8 Certification decision**

# 1 Overview

Certification Body (CB) Name:	NEPCon OÜ
Primary CB contact for SBP:	Ondrej Tarabus
Primary CB contact email:	otarabus@preferredbynature.org
Audit team leader:	Mikhail Rai
Audit team members:	Mikhail Rai
Name of the Company:	IND Timber
Company legal address:	Tolsty Cape Area, 666780 Ust-Kut, Irkustsk region, Russia
Company contact for SBP:	Aleksei Dedyukhin
Company contact email:	chief_ctg@ind-timber.ru
Company website:	N/A
SBP Certificate Code:	SBP-01-27
Date of certificate issue:	13 Aug 2016
Date of certificate expiry:	12 Aug 2021
Audit closing meeting date:	21 Jan 2021
Audit cycle:	Re-assessment

## 2 Scope of the evaluation and SBP certificate

Scope Item	Check all that apply to the Certificate Scope	Change in scope (N/A for Assessments)
<b>Primary Activity:</b>	Biomass Producer	<input type="checkbox"/>
<b>Approved Standards:</b>	SBP Standard 2: Verification of SBP-compliant Feedstock; SBP Standard 4: Chain of Custody; SBP Standard 5: Collection and Communication of Data Instruction; Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.3	<input type="checkbox"/>
<b>Includes Supply Base Evaluation (SBE):</b>	No	<input type="checkbox"/>
<b>Includes communication of Dynamic Batch Sustainability Data (DBSD)</b>	Yes	<input type="checkbox"/>
<b>Includes Group Scheme</b>	No	<input type="checkbox"/>
<b>Products</b>	Pellets	<input type="checkbox"/>

<b>Feedstock types:</b>	Secondary	<input type="checkbox"/>
<b>Feedstock origin (countries):</b>	Russia	<input type="checkbox"/>
<b>SBP-endorsed Regional Risk Assessments used:</b>	Not applicable	<input type="checkbox"/>
<b>Public link:</b> <a href="https://sbp-cert.org/documents/standards-documents/risk-assessments/">https://sbp-cert.org/documents/standards-documents/risk-assessments/</a>		<input type="checkbox"/>
<b>Chain of custody system implemented:</b>	FSC: FC-COC-643097, FC-CW-643097	<input type="checkbox"/>
	Credit	<input type="checkbox"/>

## 2.1 Description of the company

IND Timber LLC is a primary processor (sawmilling) and a secondary processor (biomass producer) located in Ust-Kut, Irkutsk region. The BP holds a valid FSC CoC certificate and uses only FSC-certified secondary feedstock (sawdust, wood chips, and shavings) for pellet production. In dryer, the BP uses wood chips which are residues from in-house sawmilling. The BP's supply base is defined as the Irkutsk Region of Russia. Only conifer species are used for pellet production. Pellets could be sold with FSC Mix Credit claims and accordingly with an SBP-compliant biomass claim. The final product may be transported by rail to different endpoints in Russia (mainly to Saint-Petersburg), on DAP delivery conditions. The annual production capacity of wood pellets is 70 000 tons.

## 2.2 Detailed description of the Chain of Custody system

The BP holds valid FSC CoC certificate covering the primary (sawmilling) and secondary (pellet production) processing <https://info.fsc.org/details.php?id=a02400000DMWYVAA5&type=certificate> Primary feedstock (roundwood) could be purchased with different claims: FSC 100%, FSC Mix Credit, FSC Controlled Wood. Roundwood from non-certified suppliers, controlled under the BP's DDS is purchased and accepted as controlled material. Non-certified feedstock is not accepted. The BP implements an FSC credit system of claims. All pellets are made from in-house sawmilling residues (sawdust). For heating the BP also uses residues from in-house sawmilling (wood chips). The BP uses back theoretical calculation to estimate a mass of feedstock and of biofuel used at the pellet mill. See also NCR 01/20, 02/20, 05/21. The same conversion factor is used for the credit account. There is no invoicing inside the BP. Instead, economist prepares internal reports on a monthly basis. It includes a description of the feedstock (sawdust, wood chips), the volume of physical input, production results and other relevant information. Purchased sawdust is provided with relevant trade and transport documents.

### 3 Specific objective

The specific objective of this evaluation was to confirm that the Biomass Producer'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 BP's management procedures;
- Review of the production processes, production site visit;
- Review of FSC system control points, analysis of the existing FSC CoC system;
- Interviews with responsible staff;
- Review of the records, calculations and conversion coefficients;
- GHG data collection analysis and assessment of compliance with ID 5E ver. 1.3.

## 4 Evaluation process

### 4.1 Timing of evaluation activities

<i>Audit Level of Effort (LoE)</i>		
<b>Activity</b>	<b>Auditors</b>	<b>Auditor hours</b>
1. Preparation	Mikhail Rai	3,0
2. On-site (excl. travel time)	Mikhail Rai	17,0
3. Report writing	Mikhail Rai	17,5
4. Other	N/A	N/A

<b>Audit Schedule</b>			
<b>Activity</b>	<b>Location</b>	<b>Auditor name</b>	<b>Date/time</b>
<i>H&amp;S briefing and interview</i>	Office	Mikhail Rai	20 Jan 2021/09:40
<i>Opening meeting</i>	Office	Mikhail Rai	20 Jan 2021/10:15
<i>Site tour and staff interview</i>	Production site	Mikhail Rai	20 Jan 2021/10:50
<i>GHG Data verification, DTS</i>	Office	Mikhail Rai	20 Jan 2021/12:00
<i>Staff interview,</i>	Office	Mikhail Rai	20 Jan 2021/14:00

<i>GHG Data verification</i>			
<i>FSC CoC staff interview, site tour</i>	Production site	Mikhail Rai	20 Jan 2021/15:00
<i>GHG Data verification</i>	Office	Mikhail Rai	20 Jan 2021/16:00
<i>SBP Procedure review</i>	Office	Mikhail Rai	21 Jan 2021/09:30
<i>Diesel consumption verification</i>	Office	Mikhail Rai	21 Jan 2021/12:30
<i>FSC responsible interview</i>	Remotely via phone	Mikhail Rai	21 Jan 2021/13:00
<i>Credit account, FSC CCP and Procedure</i>	Office	Mikhail Rai	21 Jan 2021/13:45
<i>Controlled suppliers, SB verification, SBR</i>	Office	Mikhail Rai	21 Jan 2021/15:15
<i>Closing meeting</i>	Office	Mikhail Rai	21 Jan 2021/16:45
<i>SAR, GHG Data, evidence to close major NCRs</i>	Remotely via Skype	Mikhail Rai	23 Apr 2021/11:30

<b>Auditor qualification</b>		
<b>Auditor name</b>	<b>Role</b>	<b>Qualification</b>
Mikhail Rai	Audit team leader	Preferred by Nature SBP auditor. He has successfully passed SBP auditor training in Berlin in September 2019; previous experience with



		several assessments and annual audits in Russia and Belarus.
--	--	--

## 4.2 Description of evaluation activities

The evaluation was focused on management system evaluation: division of the responsibilities, document and system, input material classification (reception and registration), analysis of the existing FSC system and FSC system control points as well as GHG data availability.

Description of the audit evaluation:

All SBP related documentation connected to the SBP as well as FSC CoC system of the Organisation, including SBP Procedure, SAR and GHG data calculations, Supply Base Report and FSC system description was provided by the company at the beginning of the audit and during it, which started with an opening meeting attended by the SBP responsible.

During the opening meeting the audit team leader introduced himself, provided information about audit plan, methodology, auditor qualification, confidentiality issues, and assessment methodology and clarified certification scope. The audit team leader explained CB's accreditation related issues.

After that auditor went through all applicable requirements of the SBP standards nr. 2, 4, 5 and instruction document 5e covering input clarification, existing chain of custody system, COC Critical Control Points (feedstock entrance, inputs identification and claims, control system, conversion factors and sales) management system, recordkeeping/mass balance requirements, emission and energy data and categorisation of input and verification of SBP-compliant biomass. During the process, overall responsible person for SBP system and other staff were interviewed.

At the end of the audit, findings were summarised, and preliminary audit conclusions based on use of 3 angle evaluation method were provided to the management and SBP responsible person.

Impartiality commitment: Preferred by Nature commits to using impartial auditors and our clients are encouraged to inform Preferred by Nature management if violations of this are noted. Please see our Impartiality Policy here: <http://www.preferredbynature.org/impartiality-policy>

## 4.3 Sampling methodology

When preparing to the reassessment and during on-site work a sampling has been implemented, based on the following criteria:

- A review of documentation related to energy and carbon data is implemented for the chosen periods to compare summary data per month, collected for SAR, and correctness of its calculation based on data per each day or per each shift.
- For evaluation of DTS, input and output trade and transport documentation, and the correctness of claims a sampling of different kinds of documents for the reporting period is implemented (e.g. waybills, invoices, bills of landing, etc.).
- Sampling is based on a risk approach, taking into account the following:
  - o Changes in a management system;
  - o Standards requirements update;
  - o Staff changes;
  - Market development;
  - o Most and less productive periods; etc.
- In case when data is collected once per month (e.g. invoices from external supplier of services), 100% sampling of documents is implemented.
- Production facilities inspection, as well as interviews with staff, are mandatorily conducted during every audit. The focus is a key staff responsible for the management of processes at a particular

department or site. Nevertheless, interviews with staff intimately conducting a certain activity are conducted, since credibility and relevance of the collected data or physical segregation (if applicable) depends on their knowledge.

## **4.4 CB stakeholder engagement**

The stakeholder consultation was carried out on December 10, 2020 by sending direct email to different stakeholder categories. No comments from the stakeholders have been received. List of informed stakeholders is the same which is used for FSC FM/COC assessments notification in Russia. This list was compiled by FSC Russia; it is available at FSC Russia homepage <https://ru.fsc.org/ru-ru> and includes such groups of stakeholders as FSC National Initiative, environmental and social NGOs, FSC-certified companies in the region, scientific and educational entities, indigenous peoples' communities (where applicable), state forestry authorities, trade unions etc.

## **4.5 Stakeholder feedback**

No comments received from stakeholders prior, during or after this reassessment.

## 5 Results

### 5.1 Main strengths and weaknesses

Strengths:

- 

Use of the FSC credit system; only FSC Mix Credit and FSC Controlled Wood secondary feedstock is sourced; non-certified feedstock is not accepted.

- Small number of the management staff and clearly designated responsibilities within the staff members.
- Separate certification department.

Weaknesses:

- Major gaps in documented procedures. See NCR 03/21.
- Theoretical back calculation of mass of feedstock and biofuel. See NCRs 01/20, 02/20, 05/21.

### 5.2 Rigour of Supply Base Evaluation

Not applicable.

### 5.3 Collection and communication of data

The following energy sources are used by the BP:

- electricity for pellet production;
- diesel for feedstock delivery and handling;
- diesel and electricity for biomass transportation to customer;
- biofuel for heating.

Diesel consumption value by loaders and is based on actual refueling data obtained in accountancy. Electricity consumption by pellet plant (including lighting) is based on readings obtained from installed electric meters . Biofuel consumption is based the theoretical calculation, validated by sample measurements made by the BP.

### 5.4 Competency of involved personnel

Overall, BP staff showed understanding of knowledge of all applicable SBP requirements. Generally, very few staff members are involved in SBP certification:

- BP's management (appointment of SBP responsible);
- Head of the security service (anti-bribery policy and code of conduct);
- FSC responsible (chain of custody, EUTR requirements and DDS implementation, complaints);
- SBP responsible / Head of the pellet mill (SBP procedures and systems updates, SAR, SBR and feedstock origin, SREG (if applicable), DTS, SDIs, distances, conversion factor, complaints, H&S implementation);
- Accountancy department (trade and tax legislation, sales);
- Pellet mill supervisor (registration of inputs and outputs, moisture measurements);
- Technologist (conversion factor);

Also, BP shared responsibilities between staff intimately involved in pellet production. Their responsibilities are described in the internal staff manuals.

It should be stressed, that several specific requirements are not implemented as prescribed by applicable standards. Please see also NCRs 01/20, 02/20, 01/21 - 05/21.

## 6 Review of company's risk assessments

### 6.1 Overview of company's risk assessments and mitigation measures

Not applicable.

### 6.2 Specified risk indicators and mitigation measures

Country/Area	Indicator	Specified risk description	Mitigation measure
N/A	N/A	N/A	N/A

## 7 Non-conformities and observations

NC number NC-000305	NC Grading: Major
<b>Standard:</b>	Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.3
<b>Requirement:</b>	3.3.2 The characteristics of biomass shall be able to be traced back to the characteristics and quantities of incoming feedstock, taking into account the applicable conversion factors
<b>Description of Non-conformance and Related Evidence:</b>	
<p>2020 The Organization uses conversion factor 0.5 to convert solid cubic meter of raw material used to produce pellets into tons. The Organization has not provided the justification for the factor. Species composition of raw material is the following: 82% - Pine, 12% - Larch; raw material moisture value is 47% (dry basis). In accordance with WOOD FUELS HANDBOOK (FOOD AND AGRICULTURE ORGANIZATION OF THE UNITED NATIONS Pristina, 2015) the density of pine is 718 kg/m<sup>3</sup> with moisture content of 40%; and 861 kg/m<sup>3</sup> with moisture content of 50%. Furthermore, the density of absolute dry larch is 550 kg/m<sup>3</sup>. The auditor calculated the mass balance for the amount of raw materials and products declared by the Organization in the SAR document, taking into account the moisture on wet basis, and got a difference of about 20%. The non-conformity is classified as Minor, since all raw material for the production of pellets is FSC-certified (FSC Mix Credit claim) and delivered to the plant via a conveyor belt; risks of illegal inputs in pellet production are considered as low, and the energy consumption for the delivery of raw material is estimated as insignificant. 2021 The BP has not provided any evidence to close this NCR. The NCR upgraded to Major.</p>	
<b>Timeline for Conformance:</b>	Prior to (re)certification
<b>Evidence Provided by Company to close NC:</b>	Comments from the SBP responsible; Updated GHG data; Accountancy reports on production data; Credit account; Updated SAR.
<b>Findings for Evaluation of Evidence:</b>	The BP has analysed a root cause of the non-conformity. As per the BP the root cause is incorrect values of density used for calculation. The mistake is related to the incorrect method of converting tons of granules into the volume of raw materials and the volume of raw materials in tons. Since the BP has no actual data for the reporting period, specialists decided to use the mass balance formula $(100\% - W_{gr}) / (100\% - W_c)$ to calculate inputs (please see also a detailed justification in the SAR). The BP provided accountancy reports and on production data and the credit account to confirm a volume of the feedstock is sufficient. Relevant information about the feedstock is provided in the updated SAR. Actions undertaken by the BP are sufficient to close the non-conformity.
<b>NC Status:</b>	Closed

NC number NC-000309	NC Grading: Major
<b>Standard:</b>	Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.3
<b>Requirement:</b>	6.9.6 Different types of fuels may be used for drying. Either fossil fuels, such as: - natural gas; - industrial gas; - diesel oil; - propane; or - waste heat fossil boiler. Or biomass fuels, such as: - wood pellets – imported or diverted from the biomass product; - wood residues – imported or diverted from feedstock groups; - bark – diverted from debarked round wood in feedstock groups, or imported; - other biomass residues; or - other (specify). For every type of fuel used, specify fuel consumption in MJ / metric tonne and in one of these units: - litres / metric tonne biomass; - kg / metric tonne biomass; or - Nm <sup>3</sup> / metric tonne biomass.
<b>Description of Non-conformance and Related Evidence:</b>	
2020 According to the Organization' data, to dry 1 ton of raw material (sawdust), it is required to burn 0.22 tons of biofuel (chips). This calculation was made by the Organization several years ago at the start of the pellet production. The Organization could not provide the auditor with the calculation itself. The non-conformity is graded as Minor, because biofuel consumption rate established by the Organization is within the limits of generally accepted values in the pellet industry. 2021 The BP has not provided any evidence to close this NCR. The NCR upgraded to Major.	
<b>Timeline for Conformance:</b>	Prior to (re)certification
<b>Evidence Provided by Company to close NC:</b>	Measurement act; CF calculation; Comments from the BP; Updated SAR.
<b>Findings for Evaluation of Evidence:</b>	The root cause of the non-conformity is lack of measurements and using of the old data. The BP made measurements of volume of feedstock and biofuel delivered to the pellet mill during one shift. Based on measurements it was confirmed that proportion of volume of biofuel to volume of feedstock equals 0,214. Thus, the BP considers the CF of 0.22 was confirmed. The BP also intends to make such measurements monthly to maintain the most recent CF. Actions undertaken by the BP are sufficient to close the non-conformity.
<b>NC Status:</b>	Closed

NC number NC-000310	NC Grading: Minor
<b>Standard:</b>	SBP Standard 2: Verification of SBP-compliant Feedstock

<b>Requirement:</b>	5 Supply Base
<b>Description of Non-conformance and Related Evidence:</b>	
<p>The supply base is incorrectly defined by the BP. According to the provided SBR, the supply base is defined with 2 forest districts in Irkutsk region. During the inspection of the BP's lower terminal a list of suppliers (FMEs) with indication of forest districts and compartments has been evaluated. According to the list roundwood is sourced at least from 5 forest districts located in Irkutsk region, including certified and controlled suppliers. Interview with the BP's FSC department, verification at the Russian State Database of Roundwood Deals (USAIS) <a href="https://www.lesegais.ru/open-area/deal">https://www.lesegais.ru/open-area/deal</a> and on the HCVF website <a href="https://hcvf.ru/ru/maps/hcvf-irkutsk">https://hcvf.ru/ru/maps/hcvf-irkutsk</a> confirmed that the supply base includes at least 5 forest districts. Since the Supply Base is not defined correctly, but it is located within the Irkutsk region, a minor NCR has been raised.</p>	
<b>Timeline for Conformance:</b>	By the next surveillance audit, but no later than 12 months from report finalisation date
<b>Evidence Provided by Company to close NC:</b>	N/A
<b>Findings for Evaluation of Evidence:</b>	N/A
<b>NC Status:</b>	Open

NC number NC-000308	NC Grading: Minor
<b>Standard:</b>	SBP Standard 2: Verification of SBP-compliant Feedstock
<b>Requirement:</b>	IN2C; 4.1 The report shall be concise, covering the most important features, and shall be completed using the latest version of the SBR template for Biomass Producers downloaded from the SBP website.
<b>Description of Non-conformance and Related Evidence:</b>	
<p>The BP has incorrectly completed Explanation fields in section 3.4 of the SBR. Since completing an SBR at the portal is a recent update in requirements and lack of such information does not influence credibility of the supply base identification, a minor NCR has been raised.</p>	
<b>Timeline for Conformance:</b>	By the next surveillance audit, but no later than 12 months from report finalisation date
<b>Evidence Provided by Company to close NC:</b>	N/A
<b>Findings for Evaluation of Evidence:</b>	N/A
<b>NC Status:</b>	Open



NC number NC-000307	NC Grading: Major
<b>Standard:</b>	SBP Standard 2: Verification of SBP-compliant Feedstock
<b>Requirement:</b>	15.3 The BP management system shall document all necessary procedures.
<b>Description of Non-conformance and Related Evidence:</b>	
<p>The BP provided an SBP Procedure (please see Exhibit 1). The SBP Procedure has a number of gaps through the whole document. The identified gaps are listed below: 1. Section 2.1 includes reference to outdated instruction documents. 2. Section 2.4 includes only 1 SDI while, 3 SDIs are declared by the BP. 3. Section 2.6 includes a description of 3 certified suppliers, but all of them were liquidated at the reassessment date. 4. Section 2.7 includes bark, wood chips and shavings as a feedstock to produce pellets while only sawdust is used as a feedstock and wood chips as a biofuel. 5. Section 2.9 states that products will be sold with the same claim as purchased materials. The BP implements FSC credit system to control FSC claim and purchase roundwood with FSC 100% claim and from controlled suppliers. Selling with the same claim is not applicable for the BP. 6. Section 3.1.1 includes a requirement to conduct internal SBP management system verification annually. Such internal verifications have not been undertaken. No evidence has been provided. 7. Section 3.2 includes the methodology of calculation of inputs (feedstock and biofuel). As per the SBP Procedure To produce 1 ton of pellets, an average biofuel consumption equals 0,484 solid m3. At the same time, to calculate a biofuel the BP uses the value in 0,22 solid m3 per 1 ton of pellets. 8. Sections 3.2.1 and 4.2 do not include information of feedstock (sawdust) handling with front loaders in case when scraper conveyer is out of order. 9. Methodology of diesel consumption calculation described in section 4.2 is not correct. Verification of waybills for one of the vehicles and interview with responsible staff showed, that the BP uses actual refueling data, to calculate diesel consumption. The methodology describes an approach based on machine hours and fuel consumption rates. 10. Annex 1 refers to outdated instruction documents.</p>	
<b>Timeline for Conformance:</b>	Prior to (re)certification
<b>Evidence Provided by Company to close NC:</b>	N/A
<b>Findings for Evaluation of Evidence:</b>	N/A
<b>NC Status:</b>	Open

NC number NC-000306	NC Grading: Major
<b>Standard:</b>	Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.3

<b>Requirement:</b>	3.1.8 Each BP shall record all data as specified in one of the three 'SBP Audit Report (SAR) for Energy and Carbon data' templates, where production and transportation of feedstock or biomass contributes to energy or carbon balance during the period of legal ownership by the BP: - BPs producing wood pellets shall complete the 'SBP Audit Report (SAR) for Energy and Carbon data for pellets'; - BPs producing only woodchips and energy logs and no other biomass with an SBP Claim shall complete one of the following templates: o 'SBP Audit Report (SAR) for Energy and Carbon data for pellets' if both stationary chipping and thermal treatment are carried out on a separate processing site. Any specific reference to pelletisation in the document may be ignored; o 'SBP Audit Report (SAR) for Energy and Carbon data for woodchips with stationary chipping' if only stationary chipping is carried out on a separate processing site, with or without phytosanitary treatment (see definition in section 2); or o 'SBP Audit Report (SAR) for Energy and Carbon data for woodchips with mobile chipping' if there is no separate processing site with chipping or thermal treatment, other than a standard phytosanitary treatment (see definition in section 2).
<b>Description of Non-conformance and Related Evidence:</b>	
Version 1.2, March 2018 of a SAR template has been used by the BP, which is totally outdated. The SAR can not be approved by the CB.	
<b>Timeline for Conformance:</b>	Prior to (re)certification
<b>Evidence Provided by Company to close NC:</b>	Comments from the SBP responsible; Updated SAR.
<b>Findings for Evaluation of Evidence:</b>	The BP has declared that the root cause of non-conformity is lack of experience in completing the document, since a new SBP responsible was hired in 2020. The BP has provided an updated SAR with all relevant information in place. Actions undertaken by the BP are sufficient to close the non-conformity.
<b>NC Status:</b>	Closed

<b>NC number NC-000311</b>	<b>NC Grading: Minor</b>
<b>Standard:</b>	Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.3
<b>Requirement:</b>	6.2.7 The Legal Owner shall record the most operationally specific and detailed data that is practically available. Variable data shall never be older than 18 months. The methodology used and the justification for the data selection shall be recorded in the SAR. All mass and energy flows must be evaluated for the complete Reporting Period. Any

	derogation must be justified and recorded in the SAR.
<b>Description of Non-conformance and Related Evidence:</b>	
To estimate mass of feedstock and mass of biofuel the BP uses back calculation based on mass balance formula $(100\% - W_{gr}) / (100\% - W_c)$ , where $W_c$ - relative humidity of raw materials, % $W_{gr}$ - relative humidity of fuel pellets, %. On-site verification and interview with responsible staff showed, that the BP has access to different types of data to use practically available information. Minor NCR has been raised.	
<b>Timeline for Conformance:</b>	By the next surveillance audit, but no later than 12 months from report finalisation date
<b>Evidence Provided by Company to close NC:</b>	N/A
<b>Findings for Evaluation of Evidence:</b>	N/A
<b>NC Status:</b>	Open

## 8 Certification decision

Based on the auditor's recommendation and the Certification Body's quality review, the following certification decision is taken:	
<b>Certification decision:</b>	Certification not approved
<b>Certification decision by (name of the person):</b>	Ondrej Tarabus
<b>Date of decision:</b>	27 Apr 2021
<b>Other comments:</b>	N/A