Process Document

Theory of Change

Delivering on the promise of good biomass

Consultation draft

Sustainable Biomass Program
sbp-cert.org

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In the case of inconsistency between translations, the official English language version shall always take precedence.

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Foreword

As the global bioeconomy expands and expectations for sustainability deepen, the role of good biomass – biomass that is legally sourced, environmentally responsible, socially just, and traceable – has never been more important. Over the past decade, the SBP has grown into a trusted, science-based certification scheme that enables responsible sourcing practices and provides the assurance, accountability and insight needed across evolving markets. Our refreshed Strategy 2026-2030 builds on this foundation and positions us to support the transition to a circular bioeconomy, applying the cascading use principle and broadening our scope beyond woody biomass and energy alone.

Our Strategy sets out four Strategic Aims that will guide our work over the next five years: defining good biomass through rigorous sustainability criteria; growing recognition and acceptance of the SBP Standards; supporting Certificate Holders to meet their climate, biodiversity and social goals; and diversifying the sources and uses of SBP-certified material across new geographies, feedstocks and end-use sectors. These aims are enabled by five cross-cutting Focus Areas, from standards development and regulatory compliance, to robust certification and assurance, to data, traceability and impact, to inclusive engagement with interested and impacted parties, and forward-looking market development.

Our Theory of Change provides the logic that connects these aims and activities to long-term outcomes. It shows how our Standards, assurance system and digital infrastructure, supported by transparent governance and inclusive multi-stakeholder engagement, work together to safeguard forest carbon, biodiversity and ecosystem resilience; uphold labour rights, Indigenous rights and community wellbeing; and generate verifiable data that support climate ambition and responsible market growth. It also reflects our growing role beyond certification: enabling due diligence, informing policy, and contributing to evidence-based decision-making through enhanced data and analysis.

This 2026 update to our Theory of Change (v3.0) aligns the causal pathways with our refreshed Strategy. It introduces a broader framing of the bioeconomy, incorporates new feedstocks such as agricultural residues, integrates forthcoming tools including the SBP GHG Calculator, strengthens the role of data in transparency and traceability, and embeds the development of our Monitoring, Evaluation and Learning (MEL) system as a foundation for future improvement.

Together with our Certificate Holders, regulators, civil society, rights holders and technical experts, we remain committed to driving continuous improvement and ensuring that good biomass contributes meaningfully to climate action, biodiversity protection, social responsibility and sustainable development. Through this updated Theory of Change, we reaffirm our ambition to be a catalyst for positive change in the global bioeconomy and a trusted provider of credible, independent sustainability assurance.

Carsten Huljus

Chief Executive Officer

1 Background

This revision of the Theory of Change is grounded in the refreshed Strategy 2026-2030, ensuring that our impact pathways remain aligned with the organisation's most current and future-facing priorities.

Since the publication of our first Theory of Change in 2021, SBP has advanced significantly, including the launch of SBP Standards v2.0 in 2023, the continued evolution of our multi-stakeholder governance model, and the strengthening of our data systems and digital assurance infrastructure.

Our Strategy 2026-2030 provides a refreshed strategic direction for SBP, reaffirming our Purpose to expand the contribution of good biomass. It broadens the scope of the certification scheme beyond woody biomass to include agricultural residues, energy crops and other non-woody feedstocks, and positions SBP to support a growing range of end-uses across the circular bioeconomy, including industry, bio-based materials, construction, transport fuels and carbon removals.

In response, Theory of Change v3.0 updates our causal pathways to reflect this wider strategic remit. It integrates the organisation's enhanced commitments to going beyond regulatory compliance, strengthened stakeholder and rights-holder engagement, and the expanding role of SBP's digital infrastructure, such as the Data Transfer System (DTS), Audit Portal and upcoming GHG Calculator, in supporting transparency, traceability and evidence-based decision-making.

These updates ensure that the pathways remain relevant to the complex and diverse contexts in which certified biomass is produced, traded and used.

Our Monitoring, Evaluation and Learning (MEL) system will generate independent, verifiable evidence of outcomes and impacts, enabling SBP to validate assumptions, refine indicators, strengthen causal linkages and support continuous improvement across Standards, assurance and data systems.

Through this evidence-based refinement, our Theory of Change will become an increasingly powerful tool for learning, adaptation and strategic decision-making.

Together, these developments position SBP to contribute more meaningfully to climate action, biodiversity protection, social responsibility and responsible market growth.

Theory of Change v3.0 therefore acts as a strategic bridge between the refreshed Strategy and the MEL-driven refinement to come, anchoring our work in a coherent, transparent and forward-looking framework for impact.

2 Introduction

SBP's development over the past decade has taken place against a backdrop of shifting market needs, evolving regulatory landscapes and deepening expectations for sustainability across the biomass supply chain. Since the publication of our previous Theory of Change, we have refreshed our Strategy, fully implemented our strengthened Standards and assurance systems, expanded our digital infrastructure, and broadened our engagement with a diverse range of interested and impacted parties. The publication of the Strategy 2026-2030 reflects this evolution, setting out a clear Purpose and refining Strategic Aims and Focus Areas that will guide our work over the next five years.

We have always sought to define and demonstrate what constitutes good biomass, ensuring that sourcing practices protect forests and ecosystems, support stable or increasing carbon stocks, uphold labour rights, respect Indigenous and customary land rights, and contribute positively to local communities. As the global bioeconomy continues to diversify, these expectations have grown more complex. Biomass is now used not only for energy, but also in sectors such as industry, chemicals, construction, transport fuels and carbon removals, each with its own sustainability considerations and regulatory requirements. Our role is to provide assurance that certified biomass meets rigorous, science-based criteria across these applications, ensuring credibility, traceability and responsible practice throughout the supply chain.

Reflecting this broader landscape, the refreshed Strategy 2026–2030 reinforces our commitment to the cascading use principle and the responsible use of biomass within a circular bioeconomy. It also expands the scope of our work to encompass agricultural residues, energy crops and other non-woody feedstocks, and places stronger emphasis on transparent, data-driven sustainability reporting. Our digital infrastructure, including the Data Transfer System (DTS), Audit Portal and forthcoming GHG Calculator, provides the basis for strengthened traceability and impact measurement, enabling us to support Certificate Holders, regulators, civil society and markets with reliable, verified information.

We continue to prioritise inclusive and constructive engagement with rights holders, civil society organisations, Indigenous Peoples, local communities, regulators, policymakers, and market actors. To date, this engagement has shaped the refinement of our Standards, informed our understanding of evolving sustainability risks, and helped ensure that our assurance system remains credible, practical and relevant across different geographies and feedstocks. As we broaden our reach into new regions and sectors, these relationships become even more important to maintaining trust and transparency.

Our Theory of Change v3.0 reflects these developments and provides an updated framework that links our activities to the outcomes and impacts we seek to deliver across climate, biodiversity, social responsibility and responsible market development. It sets out the assumptions underpinning our work, articulates the role of our Standards, assurance system and data infrastructure, and describes how our Focus Areas contribute to our Strategic Aims. It also establishes a clear foundation for our Monitoring, Evaluation and Learning (MEL) system to generate the evidence necessary to validate and refine our causal pathways, measure progress, and strengthen our contribution to a sustainable and inclusive bioeconomy.

This Introduction therefore provides the contextual framing for the pages that follow, which set out how our work enables responsible sourcing, enhances transparency and accountability, and supports the global transition to a circular bioeconomy grounded in credible, science-based sustainability assurance.

3 Our Purpose

Our overarching Purpose remains clear and unchanged: to expand the contribution of good biomass to the global bioeconomy. This reflects our belief that sustainably sourced biomass has an important role to play in supporting the transition to a low-carbon and circular bioeconomy, contributing to climate goals, biodiversity conservation, social wellbeing and responsible market development. Our Standards and assurance systems provide the means through which our Purpose is realised, defining what constitutes good biomass and verifying responsible practices across diverse feedstocks, supply chains and end-use sectors.

In line with the Strategy 2026-2030, we apply the cascading use principle to ensure that biomass is sourced and used in ways that maximise value, efficiency and environmental integrity. Good biomass, as defined by SBP, must be legal, sustainable and socially responsible, and must protect or enhance critical environmental values including forest carbon, biodiversity, water and soil quality. Our Standards also require the protection of workers' rights, Indigenous rights, customary land rights and community wellbeing, ensuring that certified biomass contributes positively to people and nature.

As markets for biomass continue to diversify, our Purpose extends across a widening range of applications. Whilst our certification scheme has its origins in woody biomass for energy, the Strategy 2026-2030 broadens our scope to include agricultural residues, energy crops and other non-woody feedstocks, and to support emerging end-uses such as industry, bio-based materials, construction, transport fuels and carbon removals.

Each of these sectors has unique sustainability requirements and regulatory expectations, and SBP certification plays a critical role in demonstrating responsible sourcing and enabling credible, evidence-based claims.

Our Purpose also recognises the central role of data, traceability and transparency in supporting responsible markets. Our certification scheme provides independently verified information on biomass sourcing, production, transport and greenhouse gas emissions through digital tools such as the SBP Data Transfer System (DTS) and Audit Portal. The forthcoming SBP GHG Calculator, alongside enhanced biodiversity and social indicators, will further strengthen the integrity and comparability of reported data. These tools support regulatory compliance, simplify due diligence obligations, and contribute to informed policy, market development and sustainability reporting.

Importantly, SBP certification does not claim carbon neutrality or guarantee greenhouse gas savings on its own. Rather, SBP provides the necessary evidence base – legal compliance, sustainability criteria, verified data – upon which such claims must be independently assessed using accepted methodologies. In this way, SBP certification helps ensure that biomass contributes meaningfully to climate goals and aligns with national, regional and international sustainability frameworks. This distinction remains central to the credibility and transparency of our approach.

Delivering on our Purpose relies on strong, inclusive engagement with a wide range of stakeholders, including Certificate Holders, Civil Society Organisations, rights holders, Indigenous Peoples, local communities, technical experts, academics, investors and policymakers. Their perspectives inform our Standards, strengthen our assurance model and shape our understanding of evolving sustainability risks and expectations.

Our Purpose is therefore not only about the outcomes achieved through certification, but also about the process through which we work collaboratively to build trust, foster transparency and support continuous improvement across the bioeconomy.

In the pages that follow, our Theory of Change v3.0 sets out the inputs, activities, outputs and outcomes that together contribute to delivering our Purpose. It describes how our Strategic Aims and Focus Areas structure this work, and how our systems, Standards, assurance, data, engagement and market development, combine to generate the conditions under which good biomass can support climate action, biodiversity protection, social wellbeing and responsible market growth.

4 Pre-conditions

Delivering on our Purpose requires a set of enabling conditions that allow our certification scheme, assurance processes and data systems to function effectively and reliably across diverse geographies, feedstocks and markets.

These pre-conditions form the foundation upon which our impact pathways rest, shaping the environment in which our activities, outputs and outcomes can contribute meaningfully to responsible sourcing and sustainability performance.

Strong brand recognition and credibility

SBP must be recognised as a rigorous, science-based and independent certification scheme, trusted by Certificate Holders, civil society, rights holders, regulators, investors and downstream markets. Credibility underpins uptake of certification, the influence of our Standards and the acceptance of certified material across sectors. This aligns with our Strategy's emphasis on integrity, transparency and multi-stakeholder trust.

SBP remains the certification scheme of choice

For SBP to achieve its intended outcomes and impacts, and ultimately its Purpose, Certificate Holders, regulators, market actors and civil society must continue to view SBP as the most credible, trusted and practical tool for demonstrating responsible sourcing of biomass. Maintaining this position depends on the strength of our Standards, assurance, data systems and engagement approach. Uptake is integral to our ability to influence practices and deliver impact.

Market relevance across global biomass markets

SBP must remain relevant, valued and widely used across the global markets in which biomass is produced, traded and consumed. This requires a clear value proposition for Certificate Holders, credible alignment with regulatory requirements, and recognition of the SBP claim as meaningful across multiple sectors. Market relevance underpins uptake, comparability and influence.

Interoperability and fungibility across jurisdictions and supply chains

SBP certification must remain globally applicable, practicable and interoperable across diverse regulatory regimes and supply chain contexts. Pragmatic fungibility between systems, recognition where appropriate, and alignment with emerging regulatory frameworks support efficient compliance, reduce administrative burdens and promote consistent sustainability outcomes across markets.

Recognition and acceptance by regulatory authorities

To enable market access and minimise compliance burden for Certificate Holders, SBP needs to remain recognised or aligned with key regulatory frameworks.

Multi-stakeholder support and participation

Our effectiveness depends on the continued engagement of a diverse group of stakeholders, namely, Certificate Holders, civil society, Indigenous Peoples, rights holders, local communities, technical experts, Certification Bodies, investors and policymakers. Sustained participation and constructive dialogue help ensure that our Standards, assurance model and data systems remain credible, context-appropriate and responsive. This reflects our Strategy's strengthened commitment to inclusive engagement and collaboration.

Functioning markets for certified biomass across multiple end-uses

For SBP to achieve meaningful impact, there must be viable, growing markets for sustainably sourced biomass across both established and emerging sectors, including industry, construction materials, transport fuels, bio-based chemicals and carbon removals. Our Strategy explicitly expands SBP's remit beyond woody biomass to energy, and the Pre-conditions must reflect this diversification.

Adequate auditor capacity, performance and geographic coverage

A credible certification scheme depends on well-trained, calibrated and independently accredited Certification Bodies and auditors. SBP requires sufficient competence and capacity across all relevant geographies, as highlighted in our Strategy, to deliver consistent, high-quality audits.

Robust data governance and digital infrastructure

Our data systems, including the Data Transfer System (DTS), Audit Portal and forthcoming GHG Calculator, must operate with high integrity, security, accuracy and reliability. They must provide credible data for regulators, Certificate Holders, civil society and markets, support due diligence, and underpin the organisation's transition to impact-oriented reporting.

Functioning Monitoring, Evaluation and Learning (MEL) system

To understand and demonstrate progress towards our Purpose, MEL must be fully implemented and capable of generating reliable evidence. MEL will enable SBP to test causal assumptions, refine indicators and adapt its approach based on learning.

Continued global commitment to sustainable biomass

The contribution of good biomass to climate action and the circular bioeconomy depends on policymakers, markets and end-users maintaining a demand for sustainably sourced biomass, and on biomass remaining recognised as a key renewable resource when sourced responsibly. This pre-condition reflects both our Strategy commitments and our Purpose.

Together these pre-conditions reflect the credibility, relevance and enabling environment required for the SBP certification scheme to operate effectively, support uptake across diverse markets and sectors, and provide the basis for future evidence-based refinement through MEL. Together, they ensure that the Theory of Change is grounded in the operational and external conditions necessary for SBP to deliver on its Purpose.

5 Our Strategy 2026-2030

Our Strategy 2026-2030 provides the strategic direction for the next five years and forms the foundation for this Theory of Change. It reaffirms our Purpose – to expand the contribution of good biomass to the global bioeconomy – and introduces a broader application of the cascading use principle, strengthening our role in supporting responsible sourcing across an increasingly diverse range of feedstocks, geographies and end-use sectors.

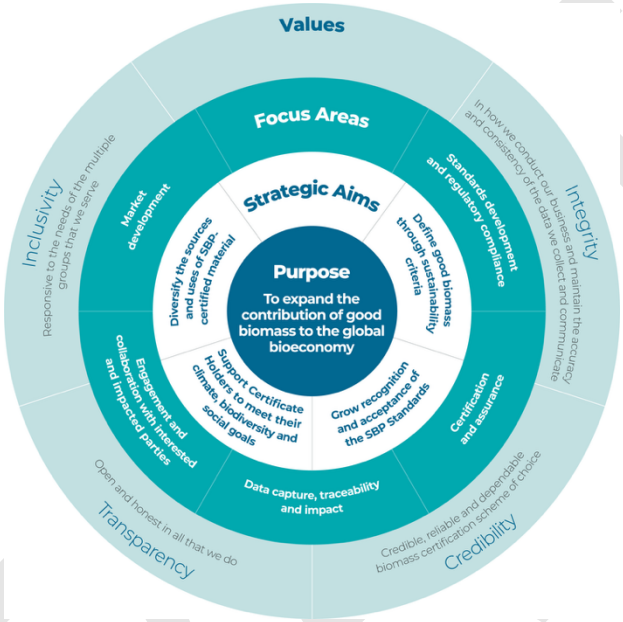

Figure 1 Our Strategy 2026-2030

Our Strategy sets out four Strategic Aims that guide SBP's work:

- Define good biomass through sustainability criteria, ensuring clarity, science-based rigour and continuous improvement in how good biomass is assessed.
- Grow recognition and acceptance of the SBP Standards, by building trust, demonstrating credibility and increasing global applicability across sectors, whilst aligning with regulatory frameworks where appropriate and going beyond minimum requirements where consensus allows.
- Support Certificate Holders to meet their climate, biodiversity and social goals, including through enhanced tools, data and assurance.
- Diversify the sources and uses of SBP-certified material, enabling responsible growth across new feedstocks, such as agricultural residues and energy crops, and emerging markets, including industry, bio-based materials, construction, transport fuels and carbon removals.

These Aims are delivered through five Focus Areas that organise our operational work:

- Standards development and regulatory compliance
- Certification and assurance
- Data capture, traceability and impact
- Engagement and collaboration with interested and impacted parties

- Market development

Together, these Focus Areas underpin the activities that drive the outcomes and impacts described in this Theory of Change.

Our Strategy also introduces a set of strategic principles that shape how SBP works, including a commitment to inclusivity, transparency, evidence-based decision-making, global applicability, pragmatic fungibility, continuous learning, and collaboration with peer schemes and partners. These principles help ensure that SBP remains credible, relevant and responsive across an evolving regulatory and market environment.

As we expand into new feedstocks, new geographies and new end-uses, our Strategy reinforces the central role of robust data systems, including the Data Transfer System (DTS), Audit Portal and forthcoming GHG Calculator, as well as the importance of Monitoring, Evaluation and Learning (MEL) in demonstrating progress and guiding future refinement of this Theory of Change.

6 Our impact framework

Our Strategy 2026-2030 sets the overall direction for SBP, defining our Purpose, Strategic Aims and Focus Areas. Our Theory of Change describes the causal pathways through which our activities, systems and engagement approaches contribute to the outcomes and impacts we seek to deliver. Our Monitoring, Evaluation and Learning (MEL) system complements these two frameworks by generating independent, evidence-based insights into performance, progress and emerging risks.

MEL does not form part of the Theory of Change, nor does it determine its structure. Instead, it provides the data and learning needed to test assumptions, understand what is working well, and identify opportunities for improvement within our Standards, assurance system, data infrastructure and engagement approaches. Together, our Strategy, Theory of Change and MEL create a coherent, aligned and adaptive framework that supports transparency, continuous learning and responsible decision-making across SBP and the global bioeconomy.

7 Impact pathways

Our impact pathways reflect the five Focus Areas of our Strategy 2026-2030. These Focus Areas organise the work required to deliver our Strategic Aims and contribute to our overall Purpose. They describe how SBP's activities, systems and capabilities combine to support responsible sourcing, increase transparency and accountability, and enable the wider use of good biomass across diverse sectors and geographies.

Each impact pathway follows the same logic: inputs → activities → outputs → outcomes → impacts → Purpose. Whilst the pathways are presented separately, they are interconnected and mutually reinforcing, reflecting the integrated nature of our Standards, assurance system and data infrastructure. Together, they form the framework through which our work contributes to climate action, biodiversity protection, social wellbeing and responsible market development.

The inputs to these pathways – expertise, regulatory and legal frameworks, financial and human resources, data governance and technology infrastructure – remain consistent with previous versions of the Theory of Change and continue to underpin our ability to operate effectively across feedstocks, markets and regions. These inputs support the effective implementation of the Focus Areas and provide the foundations for the outcomes and impacts described in the pages that follow.

Inputs

Inputs serve as the foundation that shapes the development and effectiveness of our certification scheme. The critical components that underpin all our activities and, therefore, our impact pathways are: expertise, legal and regulatory frameworks, financial and human resources, data governance policies and frameworks, and technology infrastructure.

- *Expertise* is central to our needs, drawing upon a diverse range of subject-matter experts spanning forestry, environmental science, sustainable development, certification standards, data management, stakeholder engagement and communications. This expertise encompasses not only SBP's own staff but also a broader network of external experts, from our governing bodies to our wider stakeholder groups. By leveraging insights from both internal and external sources, we aim to ensure our work remains cutting-edge and widely respected.
- *Legal and regulatory frameworks* form the intricate landscape that must be navigated to ensure compliance and effectiveness. Engaging with policymakers, governmental bodies and international agreements facilitates alignment with existing regulations, while consensus among stakeholders allows for progressive measures that enhance sustainability goals. Clear delineation of rights, responsibilities and obligations mitigates risks and fosters accountability across the biomass supply chain.
- *Financial and human resources* are necessary to catalyse meaningful change. Secure funding streams sustain the operational functions of our organisation. Concurrently, investing in skilled personnel bolsters the scheme's agility and resilience, ensuring continuous improvement and adaptation to evolving challenges.
- *Data governance policies and frameworks* are essential requirements for transparency, accountability and integrity within our certification scheme and operations. Establishing robust policies and frameworks for data collection, management and dissemination ensures the veracity and reliability of information underpinning certification decisions. Embracing principles of data privacy, security and accessibility engenders stakeholder confidence and facilitates informed decision-making across the biomass value chain.
- *Technology infrastructure*, including digital systems and analytical tools harnessing technological advancements, amplifies the efficacy and scalability of our certification scheme. Digital platforms and remote-sensing technologies offer unprecedented capabilities for real-time monitoring, traceability and verification of sustainability criteria. Integrating such innovations streamlines processes, reduces

administrative burdens and enhances visibility into supply-chain dynamics, fostering greater accountability and impact.

The convergence of expertise, legal and regulatory frameworks, financial and human resources, data governance policies and frameworks, and technology infrastructure culminates in a dynamic Theory of Change and perpetuates continuous improvement. The activities and outputs serve as pivotal drivers for broader changes and impacts; these are explained for each identified impact pathway in the pages that follow.

7.1 Impact pathway 1: Standards development and regulatory compliance

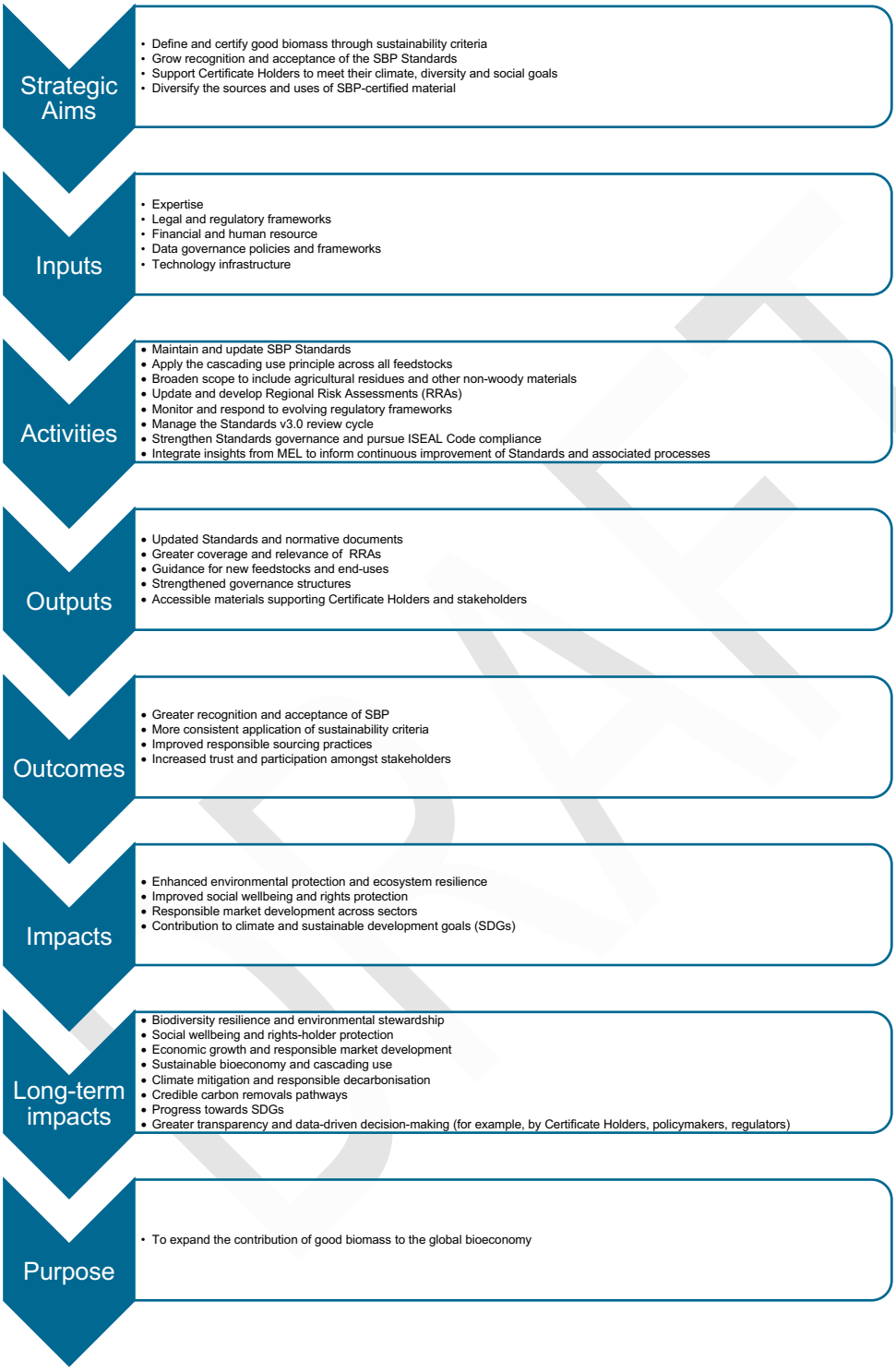

Figure 2 Impact pathway 1

With activities focused on maintaining and strengthening SBP's sustainability criteria, expanding the scope of the Standards to include agricultural residues, energy crops and other non-woody feedstocks, updating and developing Regional Risk Assessments (RRAs), and preparing for the future Standards v3.0 review cycle, this impact pathway explains how the continued development, governance and application of our Standards can deliver meaningful improvements across the biomass supply chain. In line with our Strategy 2026-2030, this includes strengthening criteria related to biodiversity, forest carbon and social justice, and ensuring the Standards remain globally applicable, rigorous and feasible.

Training, guidance and capacity building will support Certificate Holders and Certification Bodies to understand and apply the Standards consistently across diverse feedstocks and geographies, improving confidence in responsible sourcing practices. The development of clear, accessible normative documents and tools will enhance understanding of sustainability requirements and enable Certificate Holders to demonstrate conformance across a widening range of end-uses, including industry, construction materials, transport fuels and carbon removals. Insights generated through MEL will, over time, support evidence-based refinement of sustainability criteria and associated normative documents

By revising and expanding SBP-endorsed RRAs, we support consistent and risk-based implementation of sustainability requirements. RRAs provide a robust method for evaluating supply base risk and ensuring that sustainability criteria are applied reliably across regions, which in turn strengthens stakeholder confidence and the comparability of SBP-certified biomass.

Through delivering Standards that are both ambitious and practical, and through strengthening standards governance, including progressing towards ISEAL Code Compliant membership status, we support market actors in meeting increasingly complex sustainability objectives. Monitoring and analysing developments in regulatory frameworks ensures that the Standards remain relevant and recognised, whilst maintaining our commitment to go beyond regulatory compliance where consensus allows.

As awareness of SBP's sustainability criteria grows amongst Certificate Holders, rights holders, civil society, regulators and downstream markets, we expect increased participation in certification processes and greater voluntary adoption of responsible sourcing practices. Over time, more consistent application of robust sustainability criteria will result in stronger safeguards for forest carbon, biodiversity, workers' rights, Indigenous rights and community wellbeing, as well as more transparent and credible sustainability claims.

As an outcome, updated and widely adopted Standards will lead to improved sustainability performance across the biomass sector, increased trust amongst stakeholders involved in standard-setting and assurance, and greater recognition of our role in supporting responsible market development. Differentiation of certified versus non-certified biomass will strengthen value propositions for responsible sourcing and encourage wider uptake of good practices across sectors and geographies.

The intended impacts of this pathway include environmental protection, social wellbeing and responsible market growth. Improved sustainability practices and alignment with internationally recognised criteria contribute to the conservation of ecosystems and carbon stocks, enhance the rights and livelihoods of workers and local communities, and support the responsible expansion of biomass markets into new sectors. In the long term, cumulative impacts contribute to global climate goals and sustainable development by enabling good biomass to play its full role in a circular and low-carbon bioeconomy.

7.2 Impact pathway 2: Certification and assurance

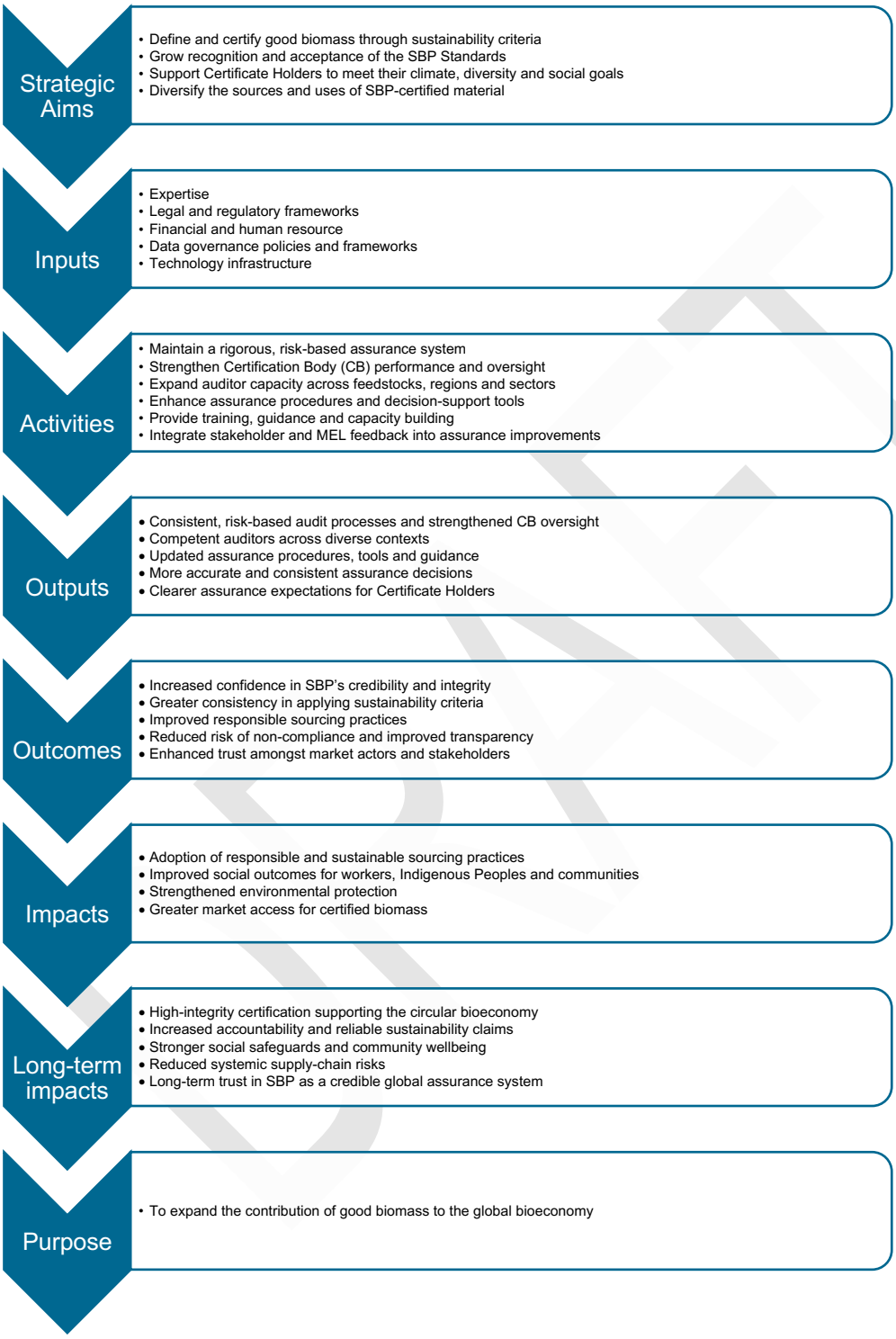

Figure 3 Impact pathway 2

With activities focused on strengthening SBP's assurance framework, enhancing Certification Body oversight, developing auditor competencies and improving the consistency and quality of assurance decisions, this impact pathway describes how SBP's assurance system underpins the credibility and value of certification across the biomass supply chain. As SBP expands into new feedstocks, geographies and end-use sectors under the Strategy 2026-2030, robust and adaptive assurance processes are essential for ensuring that sustainability criteria are applied consistently and reliably.

Training, guidance and capacity building play a critical role in this pathway, supporting auditors and Certificate Holders to interpret and apply the Standards in a consistent, evidence-based manner. Clear, accessible assurance procedures and decision-support tools strengthen auditor calibration, reduce variability in audit outcomes and support the effective evaluation of sustainability performance across diverse supply chain contexts.

Stronger Certification Body monitoring and oversight ensures that audits are delivered to a high standard, supports continuous improvement and reinforces trust in SBP's assurance model. Enhanced use of data from the Data Transfer System (DTS), Audit Portal and future Monitoring, Evaluation and Learning (MEL) system provides new opportunities to identify trends, target oversight activities and strengthen risk-based decision-making across the assurance system.

Through maintaining rigorous, reliable and globally applicable assurance processes, we support the adoption of responsible sourcing practices and reduce risks of non-compliance. As awareness of the assurance requirements grows amongst Certificate Holders, auditors, rights holders and market actors, we expect increased trust in certification and greater confidence in the credibility of sustainability claims made using SBP data. Over time, consistent and high-quality assurance contributes to improved environmental and social performance across the biomass supply chain.

The intended impacts of this pathway include responsible and sustainable practices across the supply chain, enhanced social safeguards, strengthened environmental protection and greater market recognition of SBP-certified material. In the long term, cumulative impacts include stronger transparency, improved accountability, reduced systemic risk and sustained trust in SBP as a credible, independent certification scheme supporting responsible market development within a circular and low-carbon bioeconomy.

7.3 Impact pathway 3: Data capture, traceability and impact

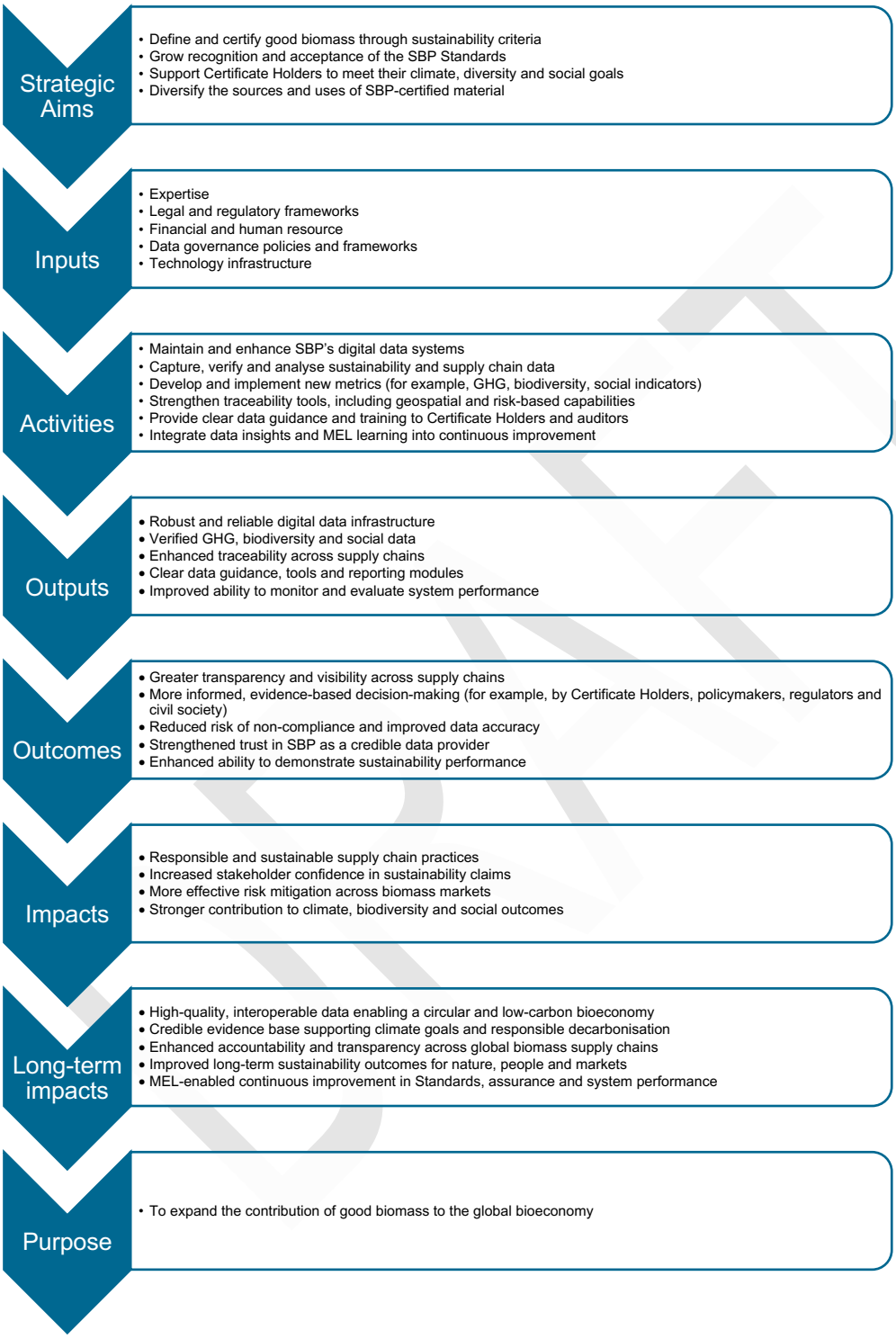

Figure 4 Impact pathway 3

With activities focused on enhancing SBP's digital data systems, improving the quality and consistency of data captured across supply chains, and developing new metrics to support climate, biodiversity and social-impact reporting, this impact pathway describes how our data infrastructure strengthens the credibility, transparency and effectiveness of the certification scheme. Under the Strategy 2026-2030, data plays an increasingly central role in demonstrating responsible sourcing and supporting evidence-based sustainability claims across an expanding range of biomass feedstocks and end-uses.

SBP's digital tools, including the Data Transfer System (DTS), Audit Portal and the forthcoming SBP GHG Calculator, provide independently verified information on biomass sourcing, production, transport and emissions. By improving system functionality and integrating additional indicators, including biodiversity and social safeguards, SBP enables Certificate Holders, auditors, regulators and civil society to access reliable and comparable data that reflects both regulatory requirements and broader stakeholder expectations.

Enhanced traceability, including geospatial capabilities and risk-based analytics, strengthens supply-chain visibility and supports the identification of potential issues. Data guidance, training and technical support build the capacity of Certificate Holders and auditors to collect, manage and report data consistently across diverse operational contexts. These improvements support compliance, reduce reporting burdens and promote the wider use of high-quality data in decision-making.

As we implement our Monitoring, Evaluation and Learning (MEL) system, data captured through certification will increasingly inform system-wide performance evaluations, trend analysis and adaptive management. Insights generated through MEL will help refine sustainability criteria, assurance procedures and market-development priorities, strengthening the overall effectiveness and responsiveness of the certification scheme.

In the short to medium term, improved data systems lead to increased transparency, more accurate and consistent reporting, and greater stakeholder confidence in sustainability claims. Over time, credible, interoperable and widely used sustainability data contributes to responsible sourcing, strengthens climate- and biodiversity-related outcomes, and enables more robust accountability and continuous improvement across the global biomass supply chain.

7.4 Impact pathway 4: Engagement and collaboration with interested and impacted parties

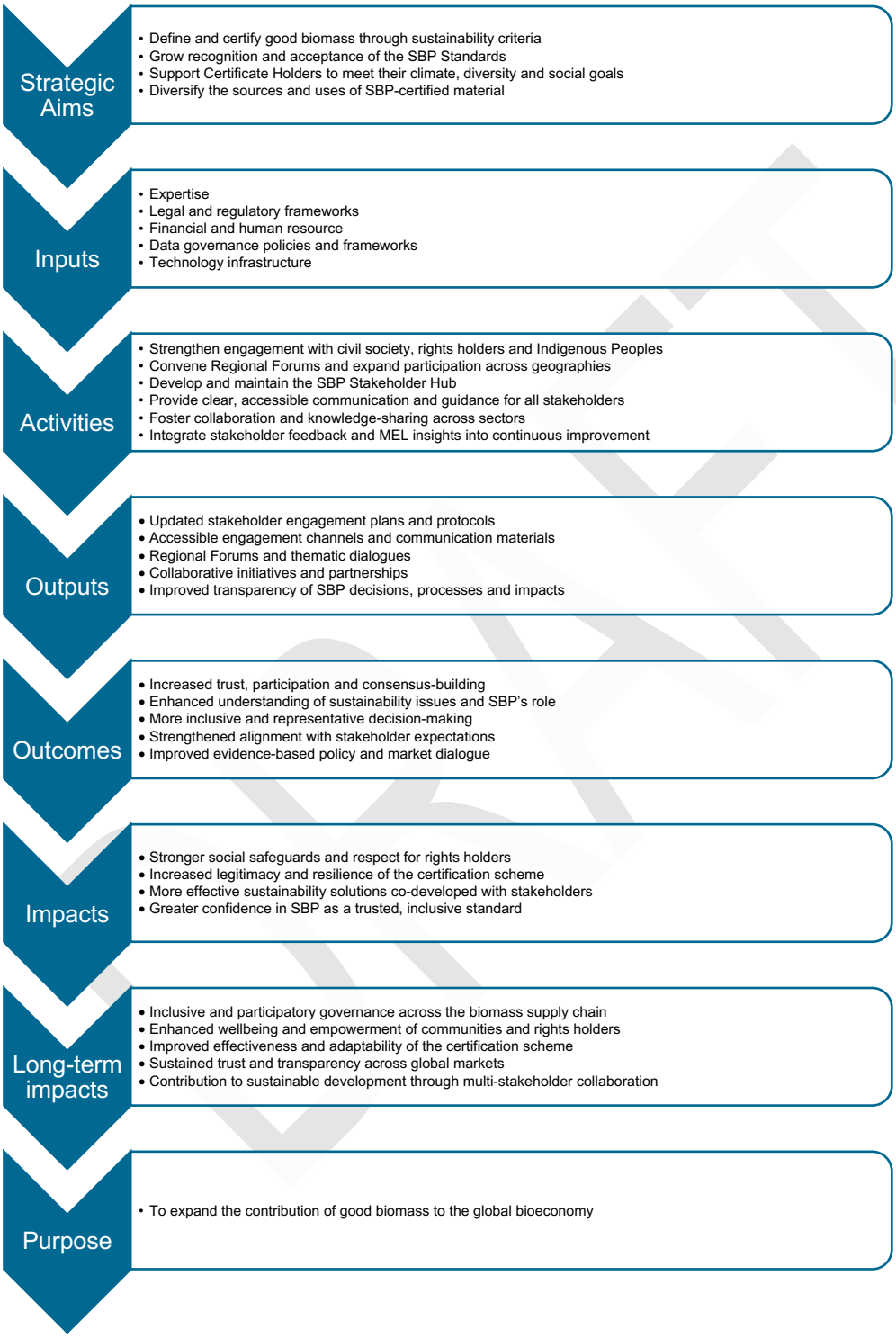

Figure 5 Impact pathway 4

With activities focused on strengthening engagement with rights holders, Indigenous Peoples, local communities, Civil Society Organisations, Certificate Holders, regulators and other stakeholders, this impact pathway describes how inclusive engagement and meaningful collaboration reinforce the credibility, legitimacy and effectiveness of the SBP certification scheme. Our Strategy 2026-2030 places renewed emphasis on transparent communication, proactive engagement and the co-development of solutions with those who are directly affected by biomass production, sourcing and use.

Enhanced engagement mechanisms, including Regional Forums, thematic dialogues and consultation processes, provide structured opportunities for stakeholders to contribute their knowledge, perspectives and lived experience. These mechanisms ensure that the SBP Standards, assurance model and data systems remain responsive to the rights, needs and expectations of interested and impacted parties across diverse geographies and feedstocks.

The development and ongoing enhancement of the SBP Stakeholder Hub provides a dedicated platform for sharing information, submitting feedback, tracking progress and participating in co-creation processes. Improved guidance, communications and engagement channels support transparent dialogue, foster trust and enable more inclusive participation, particularly from rights holders, civil society and communities whose interests may be directly affected by biomass sourcing.

Through collaboration with stakeholders, including technical experts, peer certification schemes, policymakers, and supply-chain actors, we can better identify emerging risks, strengthen our sustainability criteria, and refine our approach to assurance, data and market development. These partnerships help build collective understanding of sustainability challenges, promote knowledge-sharing, and enable more effective, aligned solutions across the bioeconomy.

Over time, stronger engagement and collaboration contribute to increased trust in SBP, improved quality and robustness of decision-making, and more inclusive and representative governance. These improvements support broader adoption of responsible sourcing practices, enhance social and environmental outcomes, and ensure that SBP remains a credible and resilient certification scheme.

The intended impacts of this pathway include enhanced protection of rights holders and communities, improved organisational adaptability and resilience, and strengthened stakeholder confidence in our contribution to responsible market development. In the long term, sustained and meaningful participation helps build a more inclusive, transparent and accountable global biomass supply chain, contributing to social wellbeing, effective governance and sustainable development.

7.5 Impact pathway 5: Market development

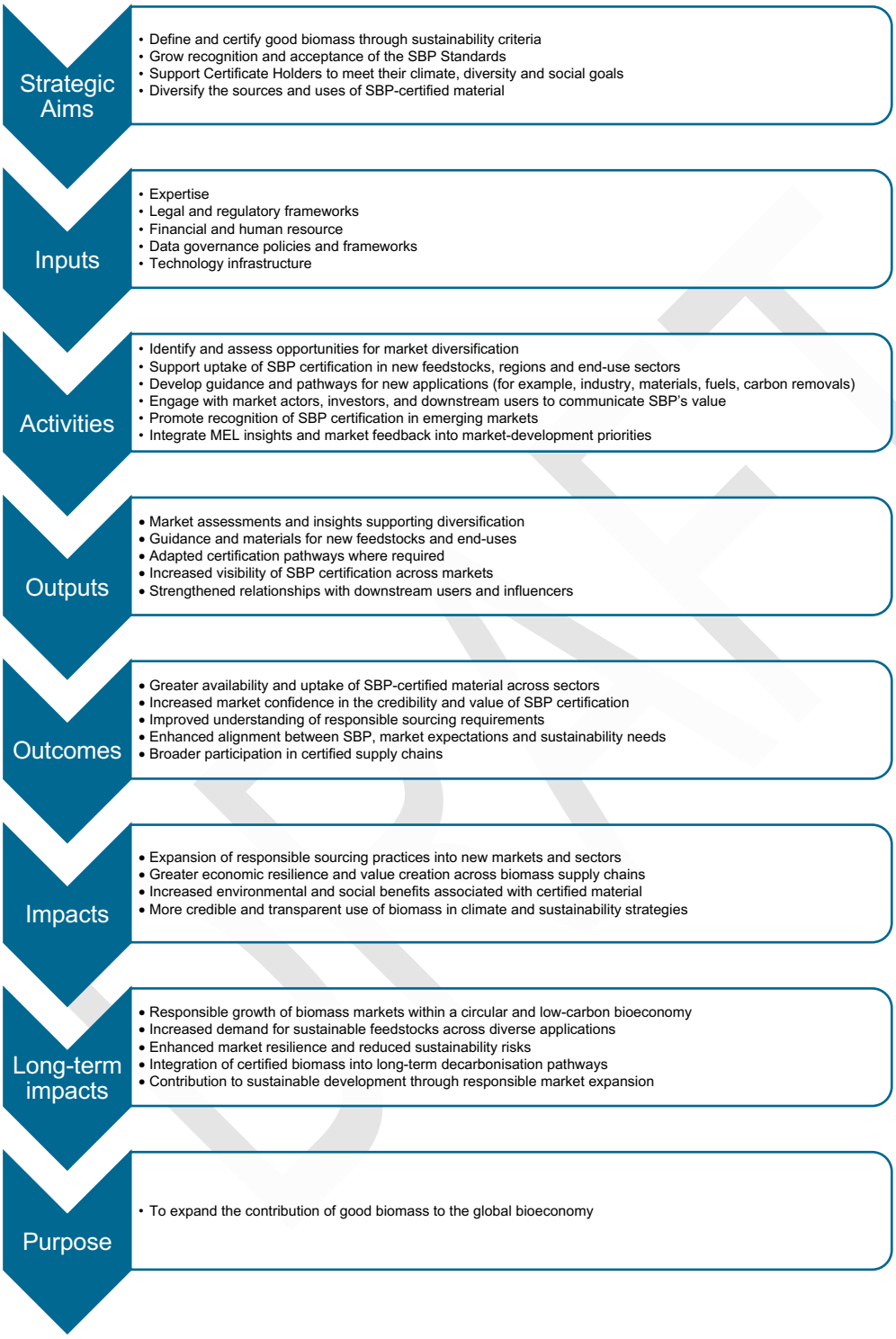

Figure 6 Impact pathway 5

With activities focused on identifying opportunities for market diversification, expanding recognition of SBP certification and supporting uptake across new feedstocks, geographies and end-use sectors, this impact pathway describes how SBP contributes to responsible market development within the global bioeconomy. Our Strategy 2026-2030 emphasises the role of SBP in enabling responsible growth across an increasingly diverse set of biomass applications, including industry, bio-based materials, construction, transport fuels and carbon removals.

Market assessments and targeted engagement help us to understand drivers of demand, emerging regulatory requirements and evolving expectations of downstream users, civil society and investors. This intelligence supports the development of clear guidance, adapted certification pathways where necessary and communication materials that articulate the value of SBP certification in new contexts. These efforts ensure that SBP remains relevant and credible as markets diversify and as sustainability expectations rise.

Engagement with market actors, including Certificate Holders, traders, technology developers, investors and policy influencers, strengthens the visibility of SBP certification and enhances understanding of responsible sourcing requirements.

Through proactive communication, collaboration and participation in industry platforms, SBP supports greater awareness of good biomass, its contribution to climate action and the importance of sustainability assurance in market transactions.

Diversification into new feedstocks and geographies requires careful attention to local conditions, stakeholder expectations and potential sustainability risks. Our risk-based approach, underpinned by RRAs, provides a basis for consistent application of sustainability criteria across different contexts. As markets evolve, integration of MEL insights ensures that market-development priorities remain evidence-based, responsive and aligned with our Purpose.

In the short to medium term, increased visibility and uptake of SBP certification across multiple sectors strengthens trust, transparency and responsible practice. Over time, responsible market development helps expand the availability of sustainable biomass, reduces systemic risks, improves environmental and social outcomes and supports the integration of certified biomass into credible climate and decarbonisation strategies. In the long term, this pathway contributes to a resilient, sustainable bioeconomy that maximises value whilst safeguarding people and nature.

8 Assumptions

Delivering on our Purpose depends on a set of external conditions that are largely outside SBP's direct control. These assumptions underpin our Theory of Change and reflect the wider environment required for our activities, outputs and outcomes to lead to the intended impacts.

Macro-level conditions

- Biomass continues to be recognised as an important contributor to climate action and the circular bioeconomy.
- Relevant policy frameworks continue to support the cascading use principle.

Regulatory conditions

- Key regulatory frameworks remain sufficiently stable and open to recognising credible sustainability certification schemes.
- Sustainability requirements remain practicable and do not create disproportionate barriers to responsible trade.

Market conditions

- Markets for agricultural residues, energy crops and other non-woody feedstocks develop sufficiently for certification to add value.
- New and emerging end-use sectors (such as industry, bio-based materials, construction, transport and carbon removals) continue to require credible sustainability assurance.
- Global markets, particularly in Asia, continue to expand in ways that value responsible sourcing and robust certification.
- Supply and demand for good biomass remain sufficiently balanced.

Supply chain conditions

- Biomass supply chains remain committed to investing in responsible sourcing practices.
- End-users continue to value and demand sustainably sourced biomass.

Stakeholder engagement conditions

- Policymakers, markets and civil society continue to rely on evidence-based science and transparent data.
- Rights holders, Indigenous Peoples, local communities and civil society organisations continue to engage meaningfully with SBP processes.
- Voluntary uptake of responsible practices continues in unregulated markets.

Systems conditions

- SBP's digital systems (DTS, Audit Portal, GHG Calculator) remain reliable, secure and widely used.
- SBP's verified data is accepted as credible and useful by regulators, Certificate Holders and civil society.
- The Monitoring, Evaluation and Learning (MEL) system produces reliable evidence that supports adaptive management and informs future Theory of Change refinement.

Certification scheme conditions

- SBP remains relevant and recognised by regulatory authorities and market actors.
- SBP remains the certification scheme of choice for demonstrating responsible sourcing.

Public discourse

- Public debate around biomass remains open to evidence-based perspectives, transparency and credible sustainability assurance.

9 Contact us

If you have any information needs do not hesitate to get in touch…

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