

Certification Evaluation Report

Roundtable on Sustainable Biomaterials

Global/ Advanced Products

Inovyn Europe Ltd

SCS Certificate Code: SCS-RSB/PC-0032

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CERTIFIED	EXPIRATION
October 11, 2019	October 10, 2024

DATE(S) OF INITIAL AUDIT
September 23, 2019
DATE(S) OF SCOPE EXPANSION AUDIT: Jemeppe
July 6-7, 2020
DATE OF LAST UPDATE
August 19, 2020

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FOREWORD

SCS Global Services (SCS) is a certification body accredited by the Roundtable on Sustainable Biomaterials (RSB) to conduct evaluations of biofuel operators. Under the RSB/SCS certification system, participating operators meeting international standards of biofuel production can be certified as “sustainable,” thereby permitting the Operator’s use of the RSB endorsement and logo in the marketplace subject to regular RSB/SCS oversight.

SCS deploys interdisciplinary teams of natural resource specialists and other experts all over the world to conduct evaluations of biofuel operations. SCS evaluation teams collect and analyze written materials, conduct interviews with Participating Operator’s staff and key stakeholders, and complete field and office audits of the operation(s) identified in the certification scope. Upon completion of the fact-finding phase of all evaluations, SCS teams determine compliance to the RSB Principles and Criteria.

Please Note: An RSB certificate itself does not constitute evidence that a particular product supplied by the certificate holder is certified to RSB standards. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required RSB claim is clearly stated on-product. For more information about the RSB, visit their website at www.rsb.org.

Organization of the Report

This report of the results of our evaluation is divided into two sections. Section A provides the public summary and background information that is required by the Roundtable on Sustainable Biomaterials. This section is made available to the general public and is intended to provide an overview of the evaluation process, the management programs, and policies applied to the Participating Operator, and the results of the evaluation. Section A will be posted on the RSB Participating Operators Database (<http://rsb.org/certification/participating-operators/>). Section B contains more detailed results and information for use by the Participating Operator.

CONTENTS

SECTION A – PUBLIC SUMMARY	4
1.0 GENERAL INFORMATION	4
1.1 Operator Information	4
1.1.1 Name and Contact Information	4
1.2 Scope of Certificate.....	4
1.2.1 Determination of Extent of Audit	5
1.3 Standards Used	5
1.4 Sites in Scope	6
1.4.1 Industrial Facilities	6
1.4.2 Traders or Warehouses.....	7
1.5 GHG Intensity.....	9
1.5.1 INOVYN DEUTSCHLAND GmbH.....	9
1.5.2 INOVYN Manufacturing Belgium SA	9
1.6 Advanced Product Information	10
2.0 EVALUATION PLANNING & PROCESS	10
2.1 Methodology and Strategies Employed	10
2.2 Audit Team.....	10
2.3 Evaluation Schedule and Extent of Audit.....	11
2.3.1 RSB Audit types Matrix	11
2.4 Evaluation Schedule and Extent of Audit.....	11
2.4.1 Initial Audit (Main Assessment).....	11
2.4.2 Scope Expansion Audit Itinerary.....	13
2.5 Documentation Submitted by Operator.....	17
2.5.1 INOVYN DEUTSCHLAND GmbH.....	17
2.5.2 INOVYN Manufacturing Belgium SA	18
2.6 Evaluation of Management System.....	18
2.6.1 Capacity of the participating operator to implement its management systems	18
2.6.2 Evaluation of RSB compliance claims and use of RSB trademarks for INOVYN DEUTSCHLAND GmbH.....	18
2.6.3 Evaluation of RSB compliance claims and use of RSB trademarks for INOVYN Manufacturing Belgium SA	19
2.7 Stakeholder Consultation Process (for Main audits)	20

2.7.1 Summary of Stakeholder Comments and Responses for INOVYN DEUTSCHLAND GmbH 20

2.7.2 Summary of Stakeholder Comments and Responses for INOVYN Manufacturing Belgium SA 21

3.0	RISK ASSESSMENT RESULTS.....	21
4.0	RESULTS OF THE EVALUATION.....	22
4.1	Structure of Standard and Degrees of Non-Compliance	22
4.2	Interpretations of Findings	22
4.3	Major Non-compliances.....	22
4.4	Non-compliances and Current Status.....	23
4.4.2	Non-conformities for INOVYN Manufacturing Belgium SA	23
5.0	CERTIFICATION DECISION.....	24

SECTION A – PUBLIC SUMMARY

1.0 GENERAL INFORMATION

1.1 Operator Information

1.1.1 Name and Contact Information

Organization name	INOVYN Europe Ltd		
Operator Number	2113		
Contact person	Jason Leadbitter		
Address	Runcorn Site HQ. South Parade, PO BOX 9, Runcorn WA7 4JE, UK	Telephone	+44 (0) 1325 303507
		Fax	+44 (0) 1325 303018
		e-mail	jason.leadbitter@inovyn.com
		Website	www.inovyn.com
Nature of Involvement:			
PO owning the certificate and responsible for implementation of RSB criteria within all involved legal entities.			

1.2 Scope of Certificate

Please select one:	<input type="checkbox"/> RSB EU RED	<input checked="" type="checkbox"/> RSB Global
Please select boxes that apply:	<input type="checkbox"/> Pre-assessment <input checked="" type="checkbox"/> Initial Assessment (scope expansion) <input type="checkbox"/> Re-certification <input type="checkbox"/> Follow-Up to NCs	<input type="checkbox"/> 1st Annual Surveillance <input type="checkbox"/> 2nd Annual Surveillance <input type="checkbox"/> 3rd Annual Surveillance <input type="checkbox"/> 4th Annual Surveillance
Scope (as should appear/appears) on certificate:	Processing Unit and Trader	
The scope assessment agrees with the scope under which the operator applied	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
If no, please explain:	The legal entity owning the certificate is changed to have all tolling plants under the same legal entity responsible for sourcing the feedstock.	

Note 1: If the scope is different, please contact SCS.

Note 2: Where the client uses external organizations (public or private) to provide utilities services, such as electricity, waste disposal, water, the auditor shall check that these organizations are run according to local requirements (i.e. the law) but these organizations will not be considered in scope of the audit. Therefore no on-site visits to these utility services are required.

Total workers covered by scope of certification:	430 (Processing Unit INOVYN Manufacturing Deutschland) 480 (INOVYN Manufacturing Belgium SA)
Number of women workers	36 (Processing Unit INOVYN Manufacturing Deutschland) 47 (INOVYN Manufacturing Belgium SA)

1.2.1 Determination of Extent of Audit

Total number of subsidiaries, branch offices, affiliated entities, external third parties contracted or otherwise engaged, operational structures, sites, facilities, processing and production units, and supply chain structures	14 (11 trading companies, 2 processing units, 1 = PO owning certificate)
Participating Operator Risk Class	Low
Disputes or prior Non-compliances	N/A first certification
Changes in scope since last evaluation	Additional of new site to scope
Total number of compliance claims	N/A first certification

1.3 Standards Used

Applicable RSB-Accredited Standards

Title	Version
RSB Principles & Criteria (RSB-STD-01-001)	3.0
RSB Chain of Custody (RSB-PRO-20-001) – applicable from audit on 06.07.2020	3.2
RSB Standard for Participating Operators (RSB-PRO-30-001) – applicable from audit on 06.07.2020	3.2
RSB Risk Management (RSB-PRO-60-001) - applicable from audit on 06.07.2020	3.2
RSB GHG Calculation Methodology (RSB-STD-01-003-01)	2.3
RSB Procedure on Communication and Claims (RSB-PRO-50-001) – applicable from audit on 06.07.2020	3.4
RSB Standard for Advanced Products (RSB-STD-02-001)	2.0

All standards employed are available on the websites of the Roundtable on Sustainable Biomaterials (<http://rsb.org/sustainability/rsb-sustainability-standards/>). Standards are also available, upon request, from SCS Global Services (<http://www.scsglobalservices.com/>).

1.4 Sites in Scope

1.4.1 Industrial Facilities

INDUSTRIAL FACILITIES	
1.Name of Facility	INOVYN Deutschland GmbH
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Vegetable oil Extraction <input type="checkbox"/> Biofuel Production and/or Distribution <input checked="" type="checkbox"/> Other, please explain here: PVC plant
Location/City	Ludwigstraße 12, 47495 Rheinberg, Germany
Geographic location (<i>Latitude & Longitude</i>)	51.561398, 6.577574
Start date of operations (initial start date)	Before October 2015
Number of processing steps	ETHYLENE>DCE (1st step) // DCE>VCM (2nd step)// VCM to PVC (3rd step, 2 lines , suspension and emulsion)
Description of the product or the product component that the certification covers, including, if applicable, the specification of the mass of the certified component related to the total product.	PVC – poly vinyl chloride
Annual throughput of previous 12 months <i>(Can be moved to appendix if certain information is confidential)</i>	
Feedstock Input (Metric Ton)	0 tons
Final/Primary Product Output (Metric Ton)	N/A First certification
Intermediate/by-product Output (Metric Ton)	N/A First certification
Amount sold as RSB certified (tons)	0

2.Name of Facility	INOVYN Manufacturing Belgium SA
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Vegetable oil Extraction <input type="checkbox"/> Biofuel Production and/or Distribution <input checked="" type="checkbox"/> Other, please explain here: PVC plant

Location/City	Rue Solvay 39, 5190 Jemeppe-sur-Sambre, Belgium
Geographic location (<i>Latitude & Longitude</i>)	50.447455, 4.658264
Start date of operations (initial start date)	Before October 2015
Number of processing steps	ETHYLENE>DCE (1st step) // DCE>VCM (2nd step)// VCM to PVC (3rd step, 5 lines, suspension)
Description of the product or the product component that the certification covers, including, if applicable, the specification of the mass of the certified component related to the total product.	PVC – poly vinyl chloride
Annual throughput of previous 12 months <i>(Can be moved to appendix if certain information is confidential)</i>	
Feedstock Input (Metric Ton)	0 tons
Final/Primary Product Output (Metric Ton)	N/A First certification
Intermediate/by-product Output (Metric Ton)	N/A First certification
Amount sold as RSB certified (tons)	0

1.4.2 Traders

TRADERS or WAREHOUSES (if in scope)	
1. Name	INOVYN EUROPE ltd
Location/City	Ludwigstr 12 47495 Rheinberg Germany
Geographic location (<i>Latitude & Longitude</i>)	N/A Trading office (same as plant)
Material stored:	N/A
2. Name	INOVYN EUROPE ltd
Location/City	Schottengasse 1, 4. Stock- 1010 Wien, Austria
Geographic location (<i>Latitude & Longitude</i>)	N/A – Trading office
Material stored:	N/A
3. Name	INOVYN EUROPE ltd
Location/City	Avenue des Olympiades 20 1140 Brussels, Belgium
Geographic location (<i>Latitude & Longitude</i>)	N/A – Trading office
Material stored:	N/A

4. Name	INOVYN EUROPE ltd
Location/City	6 avenue de la République 39500 TAVAUUX, France
Geographic location (<i>Latitude & Longitude</i>)	N/A – Trading office
Material stored:	N/A
5. Name	INOVYN EUROPE ltd
Location/City	Via Piave 6 Rosignano Marittimo (LI), CAP 57016, Italy
Geographic location (<i>Latitude & Longitude</i>)	N/A – Trading office
Material stored:	N/A
6. Name	INOVYN EUROPE ltd
Location/City	Luna Arena Herikerbergweg 238 Amsterdam, The Netherlands 1101 CM
Geographic location (<i>Latitude & Longitude</i>)	N/A – Trading office
Material stored:	N/A
7. Name	INOVYN EUROPE ltd
Location/City	Rafnes Industriomrade 3966 Stathelle Norway
Geographic location (<i>Latitude & Longitude</i>)	N/A – Trading office
Material stored:	N/A
8. Name	INOVYN EUROPE ltd
Location/City	R DO CENTRO CULTURAL 5 R/C SALA 8, 1700-106, ALVALADE LISBOA, LISBOA
Geographic location (<i>Latitude & Longitude</i>)	N/A – Trading office
Material stored:	N/A
9. Name	INOVYN EUROPE ltd
Location/City	Calle Marie Curie 1-3- 5, 08760 Martorell Barcelona, Spain
Geographic location (<i>Latitude & Longitude</i>)	N/A – Trading office
Material stored:	N/A
10. Name	INOVYN EUROPE ltd
Location/City	444 83 Stenungsund Sweden
Geographic location (<i>Latitude & Longitude</i>)	N/A – Trading office
Material stored:	N/A

11. Name	INOVYN Trade Services SA
Location/City	Avenue des Olympiades 20 1140 Brussels, Belgium
Geographic location (<i>Latitude & Longitude</i>)	N/A – sales office
Material stored:	N/A

1.5 GHG Intensity

1.5.1 INOVYN DEUTSCHLAND GmbH

Advanced products from bio-based feedstocks			
Advanced Product:	E-PVC, S-PVC	GHG:	GHG savings: 92% for S-PVC (100% bio-attributed); 74% for E-PVC (100% bio-attributed) 23% for S-PVC (25% bio-attributed); 18% for E-PVC (25% bio-attributed)
For advanced products from bio-based feedstocks: if and how the CO2 uptake was accounted for (see RSB-STD-02-001)		CO₂ sequestration in the PVC was accounted for based on the stoichiometric C contained in bio-naphtha used to produce the bio-ethylene feedstock—carbon emissions from the 15.5% of the naphtha feedstock used to produce the ethylene (84.5% converted to ethylene) was accounted for in the net emissions for the bioethylene.	

1.5.2 INOVYN Manufacturing Belgium SA

Advanced products from bio-based feedstocks			
Advanced Product:	S-PVC	GHG:	GHG savings:90% for SPVC (100%bio-attributed) 22% for S-PVC (25% bio-attributed)
For advanced products from bio-based feedstocks: if and how the CO2 uptake was accounted for (see RSB-STD-02-001)		CO₂ sequestration in the PVC was accounted for based on the stoichiometric C contained in bio-naphtha used to produce the bio-ethylene feedstock—carbon emissions from the 15.5% of the naphtha feedstock used to produce the ethylene (84.5% converted to ethylene) was accounted for in the net emissions for the bioethylene.	

1.6 Advanced Product Information (Can be moved to appendix if certain information is confidential)

If the feedstock for a batch of RSB certified Advanced Product is not wholly but only partly RSB-certified: state the amount of certified feedstock in relation	
For Category III products:	
State the amount of primary fossil resources saved by the input of eligible feedstock in the production system	N/A first certification. Declared to be at least 25% in Procedures.

2.0 EVALUATION PLANNING & PROCESS

2.1 Methodology and Strategies Employed

SCS deploys interdisciplinary teams with expertise in agriculture, ecology, forestry, social sciences, natural resource economics, and other relevant fields to assess an Operator’s compliance to RSB standards and policies. Evaluation methods include document and record review, implementing sampling strategies to visit a broad number of site and facility types, observation of implementation of management plans and policies, and stakeholder analysis. When there is more than one team member, team members may review parts of the standards based on their background and expertise. On the final day of an evaluation, team members convene to deliberate the findings of the assessment jointly. This involves an analysis of all relevant site observations, stakeholder comments, and reviewed documents and records. Where consensus between team members cannot be achieved due to lack of evidence, conflicting evidence or differences of interpretation of the standards, the team is instructed to report these in the certification decision section.

2.2 Audit Team

Auditor Name:	Marinka Vignali	Auditor role:	Lead auditor
Qualifications: Marinka is a certified Auditor against 2 EU approved voluntary schemes (RSB EU and ISCC EU), 2 global sustainability schemes (RSPO Chain of custody, ISCC PLUS, RSB) and Italian national scheme with many years of experience in biofuels sector, started in 2011. From 2017 lead auditor under Emission Trading Scheme. Previously she has worked at European Commission for 9 years, at DG JRC -Renewable Energy Unit, dealing with biofuels from 2006. She has received a Master in Chemical Engineering at Università degli Studi di Pisa (Pisa, Italy) and a PhD in Chemistry at University of Limerick (Limerick, Ireland).			
Auditor Name:	Maite Lasas	Auditor role:	Team auditor

<p>Qualifications: Maite is a certified Auditor against sustainability schemes including RSB, ISCC an Bonsucro. Previously she has worked as a sustainability consultant in renewable energy and in climate change mitigation, and in the biofuels sector particularly in the production of energy crops for biodiesel production. She has received a Master in Public Administration focused in energy and environment at the University of Columbia (New York, USA).</p>			
Auditor Name:	Brent Riffel	Auditor role:	Auditor and GHG expert
<p>Qualifications: Mr. Riffel is an expert in life cycle assessment, fuel and chemical certification and verification and corporate sustainability at SCS Global Services. He has worked as a greenhouse gas consultant for 12 years and greenhouse gas verification for 2 years. His experience includes carbon footprint assessments of biochemical and petrochemicals, lubricants, biofuels, agricultural commodities, solar panels, electricity, industrial mats and peat products. Mr. Riffel has a M.S. from the Institute of Transportation Studies at UC Davis and a B.A. in Chemistry from Pomona College.</p>			

2.3 Evaluation Schedule and Extent of Audit

2.3.1 RSB Audit types Matrix

	Low risk class	Medium risk class	High risk class
Certificate validity	5 years	3 years	2 year
Main audit	Every 5 years	Every 3 years	Every 2 year
Surveillance audit	Annual	Annual	Annual

2.4 Evaluation Schedule and Extent of Audit

2.4.1 Initial Audit (Main Assessment)

Time	Element/Activity	Personnel Involved
23.09.2019	Production Site	
9:00 Who: MV, BR, ML	<p>Opening Meeting</p> <ul style="list-style-type: none"> - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities - Review of RSB Procedures; confirm roles, responsibilities and processes. - Validation of scope of products to be certified and any product groupings and clarification of all suppliers. - Client to outline production process and overall process flow. <p>Confirmation of the supply chain or step under scope of certification</p>	Management

<p>09:30 Who: MV, BR, ML</p>	<p>Site Walk-through</p> <ul style="list-style-type: none"> - Production chain - Observe feed storage and feeding procedures - Observe chemical storage and disposal - Observe sludge repository or disposal - Observe other critical control points - Observe weighbridges and/or in-line flowmeter for yield control purposed <p>(VISIT AT ALL CONTROL ROOMS RELATED TO THE PRODUCTION IS PREFERABLE)</p>	<p>Warehouseman, and Production/Logistic Personnel</p>
<p>10:30 Who: MV, BR, ML</p>	<p>Document Review (first part)</p> <ul style="list-style-type: none"> - Review site map(s) and layout (calibration of weighting-tools included) - Review documentation of historic land use/land tenure, legal tenure - Review of all relevant business licenses - Review of land and water use permits - Review of tax documents - Resource and energy usage, conservation and Efficiency - Integrated waste management 	<p>Management</p>
<p>13:00-14:00</p>	<p>Lunch Break</p>	
<p>14:00 Who: MV, BR, ML</p>	<p>Document Review (second part)</p> <ul style="list-style-type: none"> - Confirmation of proposed GHG 	<p>Management</p>
<p>14:15 (parallel session) Who: BR</p>	<p>GHG assessment</p> <ul style="list-style-type: none"> - Check of period of data collection - Energy sources bills / counters data within the period above - Production report coherent within the period above - Chemical inputs within the period above (stock at beginning and end of the period, invoices of incoming chemicals) - Other relevant inputs 	<p>GHG responsible</p>
<p>14:15 (parallel session) Who: MV, ML</p>	<p>Analysis of material balances and records Production report and stock report Check of the method chosen by the company for traceability</p> <p style="text-align: center;">Confirmation of link between documents and CoC file.</p> <p>As being the first certification:</p> <ul style="list-style-type: none"> - the template for mass balance management will be checked. - the template of the declaration of conformity for outgoing batches will be checked 	<p>CoC manager</p>
<p>15:45 Who: MV, ML</p>	<p>Worker Interviews</p> <ul style="list-style-type: none"> - Interviews with key staff by risk category in absence of supervisors - Provide assurance for confidentiality <p>Leave contact information, such as business cards</p>	<p>Focus Typical Workers (gender/age) and Low paid, Seasonal,</p>

		Temporary, and non-Supervisory Personnel
17:15 Who: MV, ML, BR	Report Writing – Auditor(s) take time to consolidate notes and confirm audit findings	//
18:00	Closing Meeting – Presentation of General audit finding – Presentation of all non-compliances and opportunities for improvement – Fix timetables for corrective actions – Reiterate SCS appeal policy – Ask for questions	Management

Time	Element/Activity	Personnel Involved
24.09.2019	Production Site	
9:00 Who: MV, BR, ML	Finalization of Interviews with stakeholders (among which neighbouring community members, if any complaint has been received by email at SCS offices). – Feedback from stakeholders contacted by email/phone.	Stakeholders
12:00	Closing meeting – conference call	JL

2.4.2 Scope Expansion Audit Itinerary

NOTE: due to sanitary emergency COVID-19, this audit has been managed in remote according to specific authorization from RSB Scheme Managers.

Time	Element/Activity	Personnel Involved
06/07/2020	Production Site, Jemeppe	
9:15 Who: MV, ML	Opening Meeting – Introduction to certification programme and assessment process – Clarification of the involved legal entities (a) – Review of scheduled activities – Review of RSB Procedures; confirm roles, responsibilities and processes. – Validation of scope of products to be certified and any product groupings and clarification of all suppliers.	Management

	<ul style="list-style-type: none"> - Client to outline production process and overall process flow. - Confirmation of the supply chain or step under scope of certification <p><i>Please have ready the following documents:</i></p> <p><i>Chamber of Commerce to confirm legal entity (this is for letter a)- (first aim of this step is to check coherence of the PO which will receive the certificate as MAIN PO and all legal entities under the umbrella of INOVYN Europe Ltd responsible for acquiring, handling and forwarding RSB batches).</i></p> <p><i>Environmental Permits of the site under current scope of audit.</i></p> <p>Organigramme</p> <p><i>Appointment letters for the keystaff responsible for compliance to RSB requirements for receiving, handling and forwarding products under RSB certificate</i></p> <p><u>NOTE: RISK EVALUATION MUST BE IN PLACE NOT ONLY FOR THE PLANT ITSELF BUT ALSO FOR THE PO HANDLING THE CERTIFICATE. (self-risk assessment tool provided by RSB as starting tool but also the risk management with the classical approach if identification, mitigation etc...</u></p>	
	<p>BOUNDARIES OF THE SYSTEM</p> <ul style="list-style-type: none"> - Flowchart of the process with clear identification of the certification boundaries (all products under certificate must include the respective process in the flowchart from feedstock) - Check of crucial point for management of waste and residues, chemicals & any other pollutant. 	<p>Management</p>
	<p>Detailed review of the flowchart</p> <ul style="list-style-type: none"> - Production chain for all main, co-product and by-product (activities of the entire plant) RELATED TO THE PRODUCT UNDER CURRENT SCOPE. - Feedstock storage and feeding procedures - Chemical storage and disposal - Sludge repository or disposal - Other critical control points for yield control of main product - Weighbridges and/or in-line flowmeter for yield control purposed <p><i>Please have ready the following documents:</i></p> <p>Flowchart</p> <p><i>Daily report of the control room, where u have the counters reflecting the sent flowchart (consumption, production and daily stocks for both feedstock and product).</i></p> <p><i>Daily extraction from SAP of codes identified in production report (Please specify if u use the counters code together with SAP code or counters code with name of the intermediate/final product).</i></p>	<p>Management/Production Manager/SAP Manager</p> <p>(Logistic personnel only if data are not available in SAP)</p>

	<p><i>Monthly extraction from SAP which include the daily data extracted above.</i></p> <p><i>Yearly extraction for 2019 from SAP.</i></p> <p><i>Stock at beginning of the year</i> <i>Consumption</i> <i>Stock at end of the year</i></p> <p><i>Same for intermediates/products.</i></p> <p><i>Layout and calibration of weighting-tools and flowmeters (if stock report is not regularly re-conciliated with stock report) (any ETS proof that all is regularly calibrated would be enough, if feedstock and PRODUCTS are covered under ETS).</i></p>	
	<p>Document Review (first part) – MNGT & RSB EU Principles and Criteria</p> <ul style="list-style-type: none"> - Participating Operator and all eventual involved entities - Review site map(s) - Review documentation of historic land use/land tenure, legal tenure - Review of all relevant business licenses (environmental permit checked already in opening meeting) - Review of land and water use permits - Review of tax documents - Resource and energy usage, conservation and Efficiency - Integrated waste management <p><i>Please have ready the specific procedures:</i></p> <ul style="list-style-type: none"> - <i>Set-up of the INOVYN entities linked to the project (if other entities responsible for flash trading are involved in acquiring or forwarding the product, it must be clearly seen in the Handbook of Sustainability under RSB Scheme with the responsible person for each of this entity).</i> 	Management/
	<p>Production data</p> <ul style="list-style-type: none"> - Extraction of yearly data for confirming GHG calculation and yield <p><i>Please have ready production stock report at beginning and ending of the chosen period to collect GHG data or for calculating statistical yield.</i></p> <p><i>A period of mass balance will be randomly sampled to verify the production data. This include extraction of monthly data for incoming, outgoing, and production data to confirm link between CoC and documents (acquiring and forwarding documents and internal handling using production data).</i></p>	Management/Production Manager/SAP Manager

Time	Element/Activity	Personnel Involved
07/07/2020	Production Site	

	<p>GHG assessment</p> <ul style="list-style-type: none"> - Check of period of data collection - Allocation of consumptions (e.g. per line or per feedstock) - Energy sources bills / counters data within the period above - Production report coherent within the period above - Chemical inputs within the period above (stock at beginning and end of the period, invoices of incoming chemicals) - Other relevant inputs <p><i>This on site assessment will be based on the checklist prepared by Brent Riffel for data collection on site.</i></p>	<p>GHG responsible</p>
	<p>Document Review (first part) – Management System</p> <p>Review of Procedures for RSB management (an integrated manual with ISO 9001 or 14001 is accepted if the implementation of all crucial requirements of RSB scheme are clearly mentioned and included). CHECK OF CoC AND DECLARATION OF CONFORMITY.</p> <p><i>Please have ready the specific procedures:</i></p> <ul style="list-style-type: none"> - <i>Description on how the real yield is kept under control (if statistical approach is used, please prepare extraction of input/output for at least the previous 3 years and calculation that deviation from average yield is always less than 0.5%).</i> - <i>Description to allocate bio-feedstock to output: chosen methodology and results</i> - <i>Please have ready the first internal audit, review with management and risk management.</i> - <i>Please have ready training evidences specific for RSB EU scheme</i> - <i>Please prepare an example on how CoC and related documents will be managed (acquiring and forwarding documents and also internal handling).</i> 	<p>MNGT</p>
	<p>Worker Interviews</p> <ul style="list-style-type: none"> - Interviews with key staff by risk category in absence of supervisors - Provide assurance for confidentiality <ul style="list-style-type: none"> - <i>Please advise workers that interview will be conducted in full respect of confidentiality and privacy and that names of interviewed staff could be kept anonymous at their request. Please provide internal phone numbers list of different departments to be contacted during phone interview.</i> - <i>Please ensure that HR responsible staff will be available to show few payrolls as example of fair treatment.</i> 	<p>Focus Typical Workers (gender/age) and Low paid, Seasonal, Temporary, and non-Supervisory Personnel</p> <p>HR Manager</p>

	<ul style="list-style-type: none"> - <i>Please ensure that a representative of Labour organization will be available</i> 	
	<p>Interviews with stakeholders (among which neighbouring community members, if any complaint has been received by email at SCS offices).</p> <ul style="list-style-type: none"> - Feedback from stakeholders contacted by email/phone. <p><i>The stakeholders in the provided list will be randomly selected and contacted by phone. Any recommendation on preferred language and time recommended in the list will be respected</i></p>	Stakeholders
	<p>Document Review (second part)</p> <ul style="list-style-type: none"> - Use of trademark and claims <p><i>Please have ready a template of on-product and/or off-product claims and use of RSB logo.</i></p>	Management
	<p>Closing Meeting</p> <ul style="list-style-type: none"> - Presentation of General audit finding - Presentation of all non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy - Ask for questions 	Management

2.5 Documentation Submitted by Operator

2.5.1 INOVYN DEUTSCHLAND GmbH

<p>Manual for RSB Management: Summary Document – Inc. Scope, Chain of Custody, Book Keeping, ESMP, Claims & GHG Calculator References</p>	<p>Forwarding docs: PVC Sales Agreement between IEL and INOVYN DE Bio-Attributed PVC PO Test Bio-Attributed PVC Order Acknowledgement Test Bio-Attributed PVC CMR Test Bio-Attributed PVC Customer Invoice Test Proof of Sustainability Certificate</p>
<p>Bookkeeping: Bio-Attributed C2_Bio-Attributed PVC Balance Book Keeping</p>	<p>Process description: Document VAPR5-07</p>
<p>Acquiring documents: Bio-Attributed Ethylene PO Test Test Invoice Inovyn 6123008133 Bio-Attributed Ethylene PO Test GB99_1424 Bio-Attributed Ethylene Invoice Test GB99_1424</p>	<p>Risk management: HSE2-11_- _Sicherheitsbetrachtung_mit_der_HAZOP-Methode_56.</p>

<p>EMSP: Conservation Areas: umweltrelevante Themen Solvay - Kreis Wesel</p> <p>Environmental Impact: HSE4-01 – Immissionsschutz HSE4-02 - Boden- und Gewässerschutz HSE4-03 - Bewertung von Umweltauswirkungen HSE4-04 - Regelungen bei nicht spezifikationsgerechtem Abwasser (Produktionsabwasser, Oberflächen-Abwasser, Havariewasser, Löschwasser) MT2-02 – Genehmigungsmanagement MS1-02 - Entsorgungsmanagement - Abwasser</p>	<p>Water management Plan: Gleichen 2012-2018 extraction management 2018 – Solvay Vereinbarung im Sinne des § 59 Abs. 2. WHG über die Einleitung von Abwasser in private Abwasseranlagen Abwasserkataster_AEG; Abwasserkataster_CAE; Abwasserkataster_Deponie_II; Abwasserkataster_EV-NaOH; Abwasserkataster_Lab; Abwasserkataster_OHT; Abwasserkataster_PVC; Abwasserkataster_VC</p>
<p>Legal permits: WEKA online legal register_RB IR4-01 – Regelwerksverfolgung</p>	<p>Emissions: EQ- Kataster_INOVYN_Terminverfolgung_20190806 HSE4-01 – Immissionsschutz</p>
<p>Environmental Reporting System: INOVYN- Environmental Reporting – Rheinberg Datensammler_2018</p>	<p>Waste: MS3-01 – Entsorgungsmanagement Abfallbericht INOVYN Deutschland GmbH für das Jahr 2018</p>
<p>Operative Procedures: ubersichtsliste_der_verfahrensanweisungen_incl_industriepark- verfahrensanweisungen_19</p>	<p>Social Management plan</p>
<p>RSB Self-risk assessment</p>	<p>GHG Calculator</p>
<p>RSB screening tool</p>	<p>Stakeholders list</p>

2.5.2 INOVYN Manufacturing Belgium SA

Jemeppe document list provided in xls check list.

2.6 Evaluation of Management System

2.6.1 Capacity of the participating operator to implement its management systems

Both Industrial facilities have in place a robust management system consolidated in years of activity in the sector of PVC production. The management of RSB scheme has been well prepared and all evidences provided with details. Documents were available at any request of auditor and feedback provided immediately.

2.6.2 Evaluation of RSB compliance claims and use of RSB trademarks for INOVYN DEUTSCHLAND GmbH

<p>The RSB short claim, as defined in RSB-PRO-50-001</p>	<p>Template validated according to standard for advanced materials. Compliant. RSB Compliant Bio-Attributed Product</p>
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<p>Any other claims used as per RSB-PRO-50-001</p>	<p>Template is the RSB provided Proof of Sustainability. Compliant. “This Bio-attributed PVC RSB compliant product leads to a 100% substitution of fossil raw material with RSB certified biomass in the production system” Or “This Bio-attributed PVC RSB compliant product leads to a 25% substitution of fossil raw material with RSB certified biomass in the production system” Other option: For 100% substitution: “This Bio-attributed PVC RSB compliant product leads to a 92% GHG savings compared to fossil S-PVC.” For 25% substitution: “This Bio-attributed PVC RSB compliant product leads to a 23% GHG savings compared to fossil S-PVC and for the following products.</p>
<p>Does Operator use RSB trademarks on off-product or on-product claims?</p>	<p>Included in the official form of declarations by RSB, of which it has been validated an example of forwarded material. Compliant.</p>

Evaluation of RSB compliance claims and use of RSB trademarks for INOVYN DEUTSCHLAND GmbH

Evaluation of RSB compliance claims and use of RSB trademarks for INOVYN DEUTSCHLAND GmbH

2.6.3 Evaluation of RSB compliance claims and use of RSB trademarks for INOVYN Manufacturing Belgium SA

<p>The RSB short claim, as defined in RSB-PRO-50-001</p>	<p>Template validated according to standard for advanced materials. Compliant. RSB Compliant Bio-Attributed Product</p>
<p>Any other claims used as per RSB-PRO-50-001</p>	<p>Template is the RSB provided Proof of Sustainability. Compliant. “This Bio-attributed PVC RSB compliant product leads to a 100% substitution of fossil raw material with RSB certified biomass in the production system” Or “This Bio-attributed PVC RSB compliant product leads to a 25% substitution of fossil raw material with RSB certified biomass in the production system” Other option: For 100% substitution: “This Bio-attributed PVC RSB compliant product leads to a 90% GHG savings compared to fossil S-PVC.”</p>

	For 25% substitution: “This Bio-attributed PVC RSB compliant product leads to a 22% GHG savings compared to fossil S-PVC and for the following products”.
Does Operator use RSB trademarks on off-product or on-product claims?	Unchanged as under central management of INOVYN EUROPE Ltd. It is included in the official form of declarations by RSB, of which it has been validated an example of forwarded material. Compliant.

2.7 Stakeholder Consultation Process (for Main audits)

In accordance with SCS and RSB protocols, consultation with key stakeholders is an integral component of the evaluation process. Stakeholder consultation takes place prior to, concurrent with, and following field evaluations. The primary purpose of such consultation is to solicit input from affected parties as to the strengths and weaknesses of the Participating Operator’s management system and operations, relative to the standard, and the nature of the interaction between the company and the surrounding communities.

Principal stakeholder groups are identified based upon the certification scope of the participating operator.

Stakeholder consultation activities are organized according to the requirements of the RSB. The table below summarizes the major comments received from stakeholders and the assessment team’s response. Where a stakeholder comment has triggered a subsequent investigation during the evaluation, the corresponding follow-up action and conclusions from SCS are noted below.

2.7.1 Summary of Stakeholder Comments and Responses for INOVYN DEUTSCHLAND GmbH

Stakeholder Comments	SCS Response
Economic Concerns	
Customer have positive view of this “greener” PVC.	The feedstock could subtract available amounts from mandatory target in energy sector. However the feedstock would be the same for energy or for oleochemical sector, therefore it has to be considered as an aspect to develop successful market strategies.
Social Concerns	
N/A	N/A, there is no change for this Economic Operator as all depends on the feedstock.
Environmental Concerns	
N/A	The RE Directive is pushing for greener sources of energy. This product is an indirect outcome of that policy.

2.7.2 Summary of Stakeholder Comments and Responses for INOVYN Manufacturing Belgium SA

Stakeholder Comments	SCS Response
Economic Concerns	
Customer have positive view of this “greener” PVC.	The feedstock could subtract available amounts from mandatory target in energy sector. However the feedstock would be the same for energy or for oleochemical sector, therefore it has to be considered as an aspect to develop successful market strategies.
Social Concerns	
N/A	N/A, there is no change for this Economic Operator as all depends on the feedstock.
Environmental Concerns	
N/A	The Regional Authorities for Environmental and Safety Protection have ensured that INOVYN is compliant to requirement and in previous public consultation for expansion of capacity requiring a new legal permit, no issues raised from social communities in Jemeppe site.

3.0 RISK ASSESSMENT RESULTS

	Based on the most recent self-risk assessment (no older than 3 months from the audit date) the PO’s risk assessment results are:	Corresponding risk class (low, medium, high):	Auditor’s assessment of Operator’s risk
INOVYN DEUTSCHLAND GmbH	3	LOW	LOW, coherent with company’s own assessment.
INOVYN Manufacturing Belgium SA	0	LOW	LOW
Update following Scope Expansion (following RSB guidance to take the highest of risk scores)	3	LOW	LOW, coherent with company’s own assessment. It has to be noted that INOVYN has considered global

for sites at the PO’s risk class)			risk, including the other industrial facility and trading companies.
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4.0 RESULTS OF THE EVALUATION

4.1 Structure of Standard and Degrees of Non-Compliance

RSB-accredited biofuel standards consist of a three-level hierarchy: the principle, the criteria that correspond to that principle, and then the performance indicators that elaborate upon each criterion. Consistent with SCS Sustainable Biofuels Program evaluation protocols, the team collectively determines whether or not the subject operation is in compliance with every applicable indicator of the relevant sustainable biofuel standard. Each non-compliance must be evaluated to determine whether it constitutes a major or minor non-compliance at the level of the associated criterion or sub-criterion. Not all indicators are equally important, and there is no simple numerical formula to determine whether an operation is in non-compliance. The team therefore must use their collective judgment to assess each criterion and determine if the Operator is in compliance. If the Operator is determined to be in non-compliance at the criterion level, then at least one of the applicable indicators must be in major non-compliance.

4.2 Interpretations of Findings

Major Non-compliances, either alone or in combination with non-compliances of other applicable indicators, result (or are likely to result) in a fundamental failure to achieve the objectives of the relevant RSB Criterion. These non-compliances must be resolved or closed out before a certificate can be awarded. If Major NCs arise after an operation is certified, the timeframe for correcting these non-compliances is typically no more than three months. Certification is contingent on the operator’s response to the NCs within the stipulated time frame.

Minor Non-compliances are typically limited in scale or can be characterized as an unusual lapse in the system. Most minor NCs are the result of a non-conformance at the indicator-level. Non-compliances must be closed out within a specified time period of award of the certificate.

Opportunity for Improvement is an observation made which does not fully impact compliance but could potentially affect the PO’s ability to comply with RSB requirements in the future.

4.3 Major Non-compliances

<input checked="" type="checkbox"/>	No major NCs were issued to the Operator during the evaluation. Any minor CARs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
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<input type="checkbox"/>	Major NCs were issued to the Operator during the evaluation, which have all been closed to the satisfaction of the audit team and meet the requirements of the standards. Any minor CARs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
<input type="checkbox"/>	Major NCs were issued to the Operator during the evaluation and the Operator has not yet satisfactorily closed all major NCs.

4.4 Non-compliances and Current Status

4.4.1 Non-conformities for INOVYN DEUTSCHLAND GmbH

Summary of Non-compliances and Current Status				
Non-compliance Number	Type of Non-compliance	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of Non-compliance (Open/Closed)
1	Minor	Standard for Participating Operator Indicator 1.2	Correct structure of Participating Operator with linked Trader had to be properly described including Responsible Persons.	Closed, 27.09.2019, with updated RSB Manual where all legal entities which are affecting, or could affect how RSB standards are put in place have been properly included.

4.4.2 Non-conformities for INOVYN Manufacturing Belgium SA

None identified

5.0 CERTIFICATION DECISION

Certification Recommendation		
For Initial and Re-certifications: Operator to be awarded RSB certification subject to the minor non-compliances stated in Section 4.2.5.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
For Surveillance Audits: Operator is to continue as an RSB certified Participating Operator subject to the minor non-compliances stated in Section 4.2.5.	Yes <input type="checkbox"/> No <input type="checkbox"/>	
The SCS evaluation team makes the above recommendation for certification based on the full and proper execution of the SCS Responsible Biofuels Program evaluation protocols. If certification is recommended, the Operator has satisfactorily demonstrated the following without exception:		
Operator has addressed any Major NC(s) assigned during the evaluation.	Yes <input type="checkbox"/> No <input type="checkbox"/> No Major NCs issued <input checked="" type="checkbox"/>	
Operator has demonstrated that their system of management is capable of ensuring that all of the requirements of the applicable standards are met over the sites and facilities covered by the scope of the evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Operator has demonstrated that the described system of management is being implemented consistently over the sites and facilities covered by the scope of the certificate.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Comments and/or details of any issue which was difficult and/or impossible to evaluate:		
To be completed by Certification Decision-Making Entity	Technical Review by: If different to decision-maker	Main Assessment: Inna Kitaychik Scope Expansion: Inna Kitaychik
	Certification decision:	Participating Operator complies with the RSB Standards listed in Section 1.5 and is awarded RSB certification.
	Certification decision by:	Main Assessment: Matt Rudolf Scope Expansion: Inna Kitaychik
	Date of decision: For initial or continued certification	Main Assessment: October 11, 2019 Scope Expansion: August 19, 2020
	Surveillance schedule:	1st Surveillance audit to take place by October 11, 2020 Notes: