

Surveillance Evaluation Report

Roundtable on Sustainable Biomaterials

Global/Advanced Products

Tetra Pak Group

SCS Certificate Code: SCS/RSB-C-0039

Ruben Rausings gata, Lund SE-221 86, Sweden

Sara Granholm

www.tetrapak.com

CERTIFIED	EXPIRATION
21 August 2020	20 August 2025

DATE(S) OF AUDIT
20 & 24 August 2021
DATE OF LAST UPDATE
27 October 2021

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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 (CB Registration No. 592). 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.

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SECTION A – PUBLIC SUMMARY

1.0 GENERAL INFORMATION

1.1 Operator Information

1.1.1 Name and Contact Information

Organization name	Tetra Pak Packaging Solutions AB		
Operator Number	2128		
Contact person	Sara Granholm		
Address	Ruben Rausings gata, Lund 221 86, Sweden	Telephone	+46 733 364 247
		Fax	--
		e-mail	sara.granholm@tetrapak.com
		Website	www.tetrapak.com

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 type="checkbox"/> Initial Assessment <input type="checkbox"/> Re-certification <input type="checkbox"/> Follow-Up to NCs	<input checked="" 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 it appears on certificate:	Mechanical Processor Input: Polymers (HDPE, LDPE and PP), recycled-attributed. Output: Coating resin in carton packaging and injection molding resin in associated closures and tops.	
The scope assessment agrees with the scope under which the operator applied	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If no, please explain:	Only the wording has been partially modified to add accuracy to type of materials and end products.	
<i>Note 1: If the scope is different, please contact SCS.</i> <i>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.</i>		
Total workers covered by scope of certification:	26,162 (all organizational units)	

Number of women workers	5,915 (all organizational units)
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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	Tetra Pak Global Supply SA (TP Group) Tetra Pak International SA (TP Group) Tetra Pak Production (Hungary) Ltd (factory) Tetra Pak Closures France (factory) Tetra Pak France (Tetra Pak France & Benelux; market company) Tetra Pak Packaging Solutions AB (RSB Central Office)
Participating Operator Risk Class	Low Risk (3)
Disputes or prior Non-compliances	None

1.2.2 Standards Used

Applicable RSB-Accredited Standards

Standard Name and Version
- RSB Principles & Criteria (RSB-STD-01-001 V3.0)
- RSB Procedure for Traceability (Chain of Custody) (RSB-PRO-20-001 V3.2)
- RSB Procedure for Participating Operators (RSB-PRO-30-001 V3.2)
- RSB Procedure for Communication and Claims (RSB-PRO-50-001 V3.5)
- RSB Procedure for Risk Management (RSB-PRO-60-001 V3.3) **Note: New version
- RSB Standard for Advanced Products (RSB-STD-02-001 V2.0)

All standards employed are available on the websites of the Roundtable on Sustainable Biomaterials (<https://rsb.org/the-rsb-standard/working-with-the-rsb-standard/>). Standards are also available, upon request, from SCS Global Services.

1.3 Sites in Scope

1.3.1 Mechanical Processor

Facility # 1	
Name of Facility	Tetra Pak Production (Hungary) Ltd
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: Mechanical Processor

Location/City	Industrial Site, H-2041, Budaörs, Hungary / P.O. Box 200, H-2041, Budaörs, Hungary
Geographic location (<i>Latitude & Longitude</i>)	47°27'22.3"N 18°54'14.7"E (Hungary)
Start date of operations (initial start date)	Expected (to start producing in September)
Number of processing steps	(0) Material intake (1) Unwinding (2) Pull and break (3) Flame Treating (4) Coating Station, (5) Foil Unwinder and Film Unwinder (6) Plasma Treater (7) Coating Station Inside (8) Coating Station Decor (9) Rewinding.
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.	Input: Polymer (LDPE) in pellet form, recycled-attributed. Output: Coating resin in carton packages .
Annual throughput of previous 12 months <i>(Can be moved to appendix if certain information is confidential)</i>	
Feedstock Input (Metric Ton)	8,251
Final/Primary Product Output (Metric Ton)	NA
Intermediate/by-product Output (Metric Ton)	NA
% output yield compared to input material (total output/total input)	NA
Amount sold as RSB certified (tons)	NA

Facility # 2	
Name of Facility	Tetra Pak Closures (France)
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: Mechanical Processor
Location/City	Rue Winston Churchill BP 99, 44143 Chateaubriant Cedex, France
Geographic location (<i>Latitude & Longitude</i>)	47°42'13.1"N 1°22'52.6"W (France)
Start date of operations (initial start date)	Expected (to start producing on September)
Number of processing steps	(0) Supply & storage of raw material (1) Pellet transfer by vacuum & mixing in the colorator (2) Injection Molding (3) Assembly (4) Packaging & palletization (5) Caps storage & shipping.
Description of the product or the product component that the certification covers, including,	Input: Polymer (HDPE, PP) in pellet form, recycled-attributed.

if applicable, the specification of the mass of the certified component related to the total product.	Output: Injection molding resin in closures and tops. These are incorporated in the final product sold to customer as packaging & additional materials.
Annual throughput of previous 12 months <i>(Can be moved to appendix if certain information is confidential)</i>	
Feedstock Input (Metric Ton)	NA
Final/Primary Product Output (Metric Ton)	NA
Intermediate/by-product Output (Metric Ton)	NA
% output yield compared to input material (total output/total input)	NA
Amount sold as RSB certified (tons)	NA

1.3.2 Traders

1. Name	Tetra Pak France & Benelux (Market Company)/ Legal name: Tetra Pak France
Location/City	Tetra Pak France Campus Equilibre 56-58, avenue Jean Jaurès CS50034 - 92707 Colombes Cedex, FRANCE
Geographic location (<i>Latitude & Longitude</i>)	48°56'04.7"N 2°15'35.2"E
Material stored:	None
2. Name	Tetra Pak Global Supply SA (TP Group)
Location/City	Avenue du Général-Guisan, CH-1009 Pully, Lausanne, Switzerland
Geographic location (<i>Latitude & Longitude</i>)	46°30'39.7"N, 6°39'45.8"E
Material stored:	None
3. Name	Tetra Pak International SA (TP Group)
Location/City	Avenue du Général-Guisan, CH-1009 Pully, Lausanne, Switzerland
Geographic location (<i>Latitude & Longitude</i>)	46°30'39.7"N, 6°39'45.8"E
Material stored:	None

1.4 GHG Intensity

Tetra Pak receives its sustainable input material from a supplier* who purchases their input material from another supplier whose innovative processes and/or pilot facilities have not yet achieved the minimum GHG emission reduction threshold of 10% at the final product stage but are exempt from the submission of GHG values to their customers for 3 years after the certificate under conditions stated in

the RSB “Reactive Guidance on achieving the GHG emission reduction threshold under the RSB Standard for Advanced Products” May 2020.

All downstream suppliers are also exempt from the GHG calculations stemming from this initial exempt material.

*In appendix

1.5 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 to the total mass of the feedstock for the appropriate category:	NA
For Category III products:	
State the amount of primary fossil resources saved by the input of eligible feedstock in the production system	50% or 100% depending on client requirements

2.0 EVALUATION PLANNING & PROCESS

2.1 Audit Team

Auditor Name:	Maite Lasa	Auditor role:	Lead Auditor
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).			

2.2 Evaluation Schedule and Extent of Audit

2.2.1 RSB Audit types Matrix

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

2.2.2 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.

2.2.3 Evaluation Itinerary and Activities

Time	Element/Activity	Personnel
Day 1 20 th August	Tetra Pak Closures /Chateaubriant Cedex, France Tetra Pak Production Ltd / Budaörs, Hungary (remote audit)	
9:00 a.m.	Opening Meeting and General Requirements <ul style="list-style-type: none"> - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities - Confirmation of scope of products to be certified - Review of RSB Procedures; confirm roles, responsibilities and processes 	Management
9:30 a.m.	End of Day 1	

Day 2 24 th August	Tetra Pak Closures / Chateaubriant Cedex, France Tetra Pak Production Ltd / Budaörs, Hungary (remote audit)	
9:00 a.m.	General Requirements <ul style="list-style-type: none"> - Clarification of all suppliers; i.e. farms, blending, transportation, storage - Client to outline production process and overall process flow - Review site map(s) 	Management
9:00	Document Review: Participating Operator/ Standards Checklist <ul style="list-style-type: none"> - Review of training procedures and records - Review of Grievance Mechanism - Review of traceability method and implementation (including acquiring, handling, and forwarding sustainable material 	Management

	<ul style="list-style-type: none"> - Analysis of material balances and records - Review of records - Review of GHG inputs - Communications and Claims - Requirement for Advanced Products 	
1:00	<p>Lunch Break</p> <ul style="list-style-type: none"> - Working lunch off site 	
2:00	<p>Report Writing</p> <ul style="list-style-type: none"> - Auditor(s) take time to consolidate notes and confirm audit findings 	
3:00	<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 - Questions 	Management
	End of Day 2	

2.3 Evaluation of Management System

2.3.1 Capacity of the participating operator to implement its management systems

Overall evaluation of management system implementation: (the details of the observations and substantiating evidence collected during evaluation of the central management office and management systems of the participating operator)

Tetra Pak is a multinational food packaging and processing company with over 25,555 employees around the world. The company has operations in the Americas, Europe, Central Asia, Greater Middle East, Africa and Asia Pacific. Currently the company has more than 55 production plants, 5 R&D centers, 89 sales offices, 6 customer innovation centers and 11 technical training centers. Tetra Pak has a long history of working with governments worldwide on policy issues related to sustainability. The company’s sustainability strategy is founded on their commitment to a low-carbon circular economy. Four key areas include Renewable Packages, Recycled Content, Sustainable and Anti-littering openings and enhancing recycling by design. Currently the company is certified to the Bonsucro, FSC sustainability and the Aluminum Stewardship Initiative programs. It has been evidenced that the company has systems in place to comply with the requirements of the RSB certification. The company’s Central Office (CO) has the overall authority to implement the standard within Tetra Pak. CO will receive support from various

departments, such as Supply Chain Operations (SCO) Base Materials, Tetra Pak Global Supply (TPGS), Tetra Pak International (TPI), factories and market companies.

2.3.2 Evaluation of RSB compliance claims and use of RSB trademarks

Are all claims used in line with scope and allowed claims per RSB-PRO-50-001 or Advanced Product Standard, as applicable?	Short claim approved by RSB: RSB mix recycled polymer SCS/RSB-C-0039 Off-product claims in communication materials partially approved by RSB and/or compliant with RSB standards, as per minor NC issued.
If claims deviate from approved language in standard, signed document specifying claims approved by RSB:	Email with approval sent to Tetra Pak on 23 rd September, 2020
Does Operator use RSB trademarks on off-product or on-product claims?	Both, as stated above.

3.0 RISK ASSESSMENT RESULTS

Highest Risk Class will Apply for the Participating Operator

Site	Based on the most recent self-risk assessment the PO's risk assessment results are (The number):	Corresponding risk class (low, medium, high):	Date of risk assessment (must be no older than 3 months from the audit date)	Auditor's assessment of Operator's risk
Tetra Pak Production (Hungary) Ltd	0	Low	August 2021	The auditor agrees with the score and the risk class
Tetra Pak Closures (France)	0	Low	August 2021	The auditor agrees with the score and the risk class
Overall Risk				Low

4.0 RESULTS OF THE EVALUATION

4.1 Process of Determining Compliance

4.1.1 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.

4.1.2 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.

4.1.3 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.
<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.

4.1.4 Non-compliances and Current Status

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)
1-2021	Minor	RSB Procedure for Communication and Claims (RSB-PRO-50-001 V3.5), req.11.7 in checklist	<p>Two off-product claims made by Tetra Pak Group, the central office for both sites, use language that deviates from RSB pre-approved language in RSB-PRO-50: a press release published in the website and a presentation on recycled-attributed polymers for internal and sales use. A subset of the statements made in both documents has been approved by RSB, but additional statements that deviate from the pre-approved options have been found for which RSB approval has not been obtained yet.</p> <p>RCA/Action Plan received: Operator is to organize and conduct training with Corporate Communications personnel who are included in the communication about certification and claims and clarify when approval is required and how to get approval. Timeline is end of 2021/beginning of 2022.</p>	Open, due at next audit

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 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 checked="" 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	Inna Kitaychik
	Certification decision:	Continued certification against the standards listed in section 1.2.2
	Certification decision by:	Inna Kitaychik
	Date of decision: For initial or continued certification	27 October, 2021
	Surveillance schedule:	2 nd surveillance by August 24, 2022
Notes:		

Sub Certificate Codes (if applicable)

Legal Entity/Operational Site	Sub-Certificate Code