

Surveillance and Scope Expansion 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

Johan Olausson

www.tetrapak.com

CERTIFIED	EXPIRATION
21 August 2020	20 August 2025

DATE(S) OF AUDIT
5,6, 11 July 2022
DATE(S) OF SCOPE EXTENSION
11 July 2022
DATE OF LAST UPDATE
26 October 2022

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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	Johan Olausson		
Address	Ruben Rausings gata, Lund 221 86, Sweden	Telephone	+46 46 36 1833
		Fax	--
		e-mail	johan.olausson@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
	<input type="checkbox"/> RSB CORSIA	<input type="checkbox"/> RSB Japan Fit
Please select boxes that apply:	<input type="checkbox"/> Pre-assessment	<input type="checkbox"/> 1st Annual Surveillance
	<input type="checkbox"/> Initial Assessment	<input checked="" type="checkbox"/> 2nd Annual Surveillance
	<input type="checkbox"/> Re-certification	<input type="checkbox"/> 3rd Annual Surveillance
	<input checked="" type="checkbox"/> Scope Expansion	<input type="checkbox"/> 4th Annual Surveillance
	<input type="checkbox"/> Follow-Up to NCs	
Scope as it appears on certificate:	3 Mechanical Processors, Traders Output: Carton packages and caps made with recycling-attributed HDPE, LDPE, mLLDPE, PP	
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:	A warehouse was found to be used for RSB material sales but is currently not part of the scope/certificate.	
Audit scope and extent: Total number of subsidiaries, branch offices, affiliated entities, external third parties contracted or otherwise engaged, operational structures, sites, facilities,	Tetra Pak Global Supply SA (TP Group) Tetra Pak International SA (TP Group) Tetra Pak Production (Hungary) Ltd (factory) Tetra Pak Closures France (factory)	

processing and production units, supply chain structures, farms/ agricultural/ biomass sites	Tetra Pak France (Tetra Pak France & Benelux; market company) Tetra Pak Packaging Solutions AB (RSB Central Office)
Additional audit scope and extent (in case of scope extension audits (Total <i>additional</i> subsidiaries, branch offices, affiliated entities, external third parties contracted or otherwise engaged, operational structures, sites, facilities, processing and production units, supply chain structures, farms/ agricultural/ biomass sites	Papeteries de Dijon SNC (mechanical operator) Tetra Pak Belgium N.V. (market company) Tetra Pak B.V. (market company) Tetra Pak (Austria) GmbH (market company) Tetra Pak GmbH & Co. KG (market company) Tetra Pak (Schweiz) AG (market company)
<p><i>Note 1: If the scope is different, please contact SCS.</i></p> <p><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></p>	

1.2.1 Standards Used

Applicable RSB-Accredited Standards

Standard Name and Version
RSB Procedure for Traceability (Chain of Custody) (RSB-PRO-20-001 V3.2)
RSB Standard for Participating Operators (RSB-PRO-30-001 V3.3);
RSB Procedure on Communication and Claims (RSB-PRO-50-001 V3.5);
RSB Procedure for Risk Management (RSB-PRO-60-001 V3.3);
RSB Standard for Advanced Products (RSB-STD-02-001 V2.0)

Auditor note: the standards in the table above apply to the surveillance as well as scope extension.

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 Processors

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 2020)
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)	12,735 mt LDPE
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

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, if applicable, the specification of the mass of the certified component related to the total product.	Input: Polymer (HDPE, PP) in pellet form, recycled-attributed. 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)	0
Final/Primary Product Output (Metric Ton)	13,32 mt
Intermediate/by-product Output (Metric Ton)	0
% output yield compared to input material (total output/total input)	98,2%
Amount sold as RSB certified (tons)	13,56 mt

3. Name of Facility	Papeteries de Dijon (France)	
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Biofuel Production and/or Distribution	<input type="checkbox"/> Vegetable oil Extraction <input checked="" type="checkbox"/> Other, please explain here: Mechanical Processor
Location/City	3 Rue de Romelet, 21601 Longvic Cedex, France	
Geographic location (<i>Latitude & Longitude</i>)	47.285721618024986, 5.039668451430928	
Start date of operations (initial start date)	Initial audit, not yet started RSB related operations.	
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, mLLDPE) 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)	0	
Final/Primary Product Output (Metric Ton)	0	
Intermediate/by-product Output (Metric Ton)	0	
% output yield compared to input material (total output/total input)	0	
Amount sold as RSB certified (tons)	0	

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
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
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
4. Name	Tetra Pak France & Benelux (Market Company)/ Legal name: Tetra Pak Belgium
Location/City	Johan de Wittstraat 156, NL-3311 KJ Dordrecht, The Netherlands
Geographic location (<i>Latitude & Longitude</i>)	50.873178082726696, 4.279346326719692
5. Name	Tetra Pak France & Benelux (Market Company)/ Legal name: Tetra Pak B.V.
Location/City	56-58, Avenue Jean Jaures, F-92707 Colombes Cedex, France
Geographic location (<i>Latitude & Longitude</i>)	52.06859757923144, 5.076769584442657
6. Name	Tetra Pak Mid Europe (Market Company)/ Legal name: Tetra Pak (Austria) GmbH
Location/City	Euro Plaza – Building G, Am Euro Platz 2, AT-1120, Vienna, Austria
Geographic location (<i>Latitude & Longitude</i>)	48.18642706395327, 16.378152899619298
7. Name	Tetra Pak France & Benelux (Market Company)/ Legal name: Tetra Pak GmbH & Co. KG
Location/City	Frankfurter Strasse 79-81, D-65239, Hochheim, Germany / Postfach 1167, D-65233, Hochheim, Germany
Geographic location (<i>Latitude & Longitude</i>)	50.0177325806451, 8.372319699696192
8. Name	Tetra Pak France & Benelux (Market Company)/ Legal name: Tetra Pak (Schweiz) AG

Location/City	Europastrasse 30, 8152 Glattbrugg, Switzerland / Postfach, 8152 Glattbrugg, Switzerland
Geographic location (Latitude & Longitude)	47.43476142534247, 8.561615811233223

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	100% in the audited period. Other % can occur 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 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.

2.2.2 Evaluation Itinerary and Activities

Time	
Time	

Time	

2.2.3 Evaluation of RSB compliance claims and use of RSB trademarks

<p>Does Operator use RSB trademarks on off-product or on-product claims?</p>	<p>Yes. Claims on-product:</p> <ul style="list-style-type: none"> - Approved alternative short claim by email by RSB on 30th September, 2020. Short claim reads "RSB mix recycled polymer SCS/RSB-C-0039" - on-product label with alternative claim approved by RSB via email on 11th Oct 2021. It reads: "New Cap / 100% recycled plastic attributed According to mass-balance certified by RSB*. *The
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	<p>certification of this cap is based on a mass balance system and evidences the substitution of fossil materials with recycled materials equivalent to 100% the cap weight.</p> <p>Off-product claims: A joint announcement between Tetra Pak and a customer, a presentation, and a press release. In all cases, the PO engaged with RSB to ensure the wording was aligned with RSB requirements.</p>
<p>Are all claims used in line with scope and allowed claims per RSB-PRO-50-001 or Advanced Product Standard, as applicable? Indicate specific claims used.</p>	<p>See above.</p>
<p>If claims deviate from approved language in standard, signed document specifying claims approved by RSB:</p>	<p>Label claims approved by RSB (Nicola Noponen) as per email dated on 11th Oct, 2021 for on-product claims specified above. Short claim email with approval sent to Tetra Pak on 30th September, 2020</p>

3.0 RISK ASSESSMENT RESULTS

3.1.1 Risk Class

Note: For multi-site operations, the 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
TP Production Hungary	0	Low	July 2022	Agrees
TP Closures France	0	Low	July 2022	Agrees
Papeteries de Dijon	0	Low	July 2022	Agrees
Overall Risk				0/Low

3.1.2 Risk Impact on Certificate Validity

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

4.0 RESULTS OF THE EVALUATION

4.1 Process of Determining Compliance

4.1.1 Structure of Standard and Degrees of Non-Compliance

Consistent with SCS Sustainable Biofuels Program evaluation protocols, the audit team collectively determines whether or not the Participating Operator and entities in scope are compliant with every applicable indicator. Each non-compliance is evaluated to determine whether it constitutes a major or minor non-compliance. 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.

4.1.2 Interpretations of Findings

Major Non-compliances (NCs), 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 finding that could potentially affect the PO’s ability to comply with RSB requirements in the future.

Observation is an occurrence that can impact conformity with the RSB standard but is not an opportunity for improvement and does not directly impact conformity to the standards.

4.1.3 Major Non-compliances

<input 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 checked="" 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 (NCs) and Current Status

Summary of Non-compliances and Current Status				
NC #	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of NC (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> <p>Evidence submitted during Surveillance: RSB relevant requirements were included in the operator’s formal communications and claims procedures “<i>Tetra Pak Environmental Communication & Claims Procedure</i>”. The procedure applies worldwide to all Tetra Pak employees, including Corporate Communications personnel, and awareness training about the new Procedure was carried out by the External Comms team on June 16. RSB instructions have also been updated accordingly.</p>	Closed at surveillance
1-2022	Major	RSB-PRO-30-001, Indicator F.1.3. RSB-PRO-20-	<p>All Sites</p> <p>The Participating Operator has considered different RSB materials (different polymer types used in different products) as one in its mass</p>	Closed.

		<p>001, Indicator F.3.4.4 and F.3.4.9.2.</p> <p>1.4, 8.3.3, 8.3.10, 14.12.4, 14.12.5, 14.12.6 in checklist</p>	<p>balance, consequently using sustainability characteristics of one type of RSB material (LDPE) used for packaging material production for RSB claims in the sale of caps (with HDPE and PP as fossil ingredients).</p> <p>Once the mass balance is calculated per each RSB material, negative balances appear for HDPE and PP for the pre-defined quarters.</p> <p>The carton packages also contain other fossil ingredients such as mLLDPE, adhesive polymer and bio-based polymer (Bonsucro certified). Oversupply or adequate substitution of all fossil ingredients, as applicable, will have to be considered and noted in procedures. Double-counting is to be avoided if the same carton package is to be RSB and Bonsucro certified.</p> <p>The description of the scope covers “polymer” generally. It does not provide details of the specific recycled-attributed polymer types used as input in the RSB system, and the specific polymer types contained in each final products, how substitution will take place and to which element the claims will refer to.</p> <p>RCA Received</p> <p>Evidence submitted: Different polymers are now considered separately in the updated mass balance template: there are columns for HDPE, LDPE, LL and PP.</p> <p>Tetra Pak’s internal procedure for mass-balance accounting has a new section on fossil substitution under <i>Certification accounting rules for mass-balance (PDID-343727009-29220 Mass balance certified polymer)</i>. Effectiveness of calculation will be reviewed by auditor during next audit.</p> <p>Negative balance resolved: Tetra Pak Supplier Management team requested additional volumes of 25 tons of Recycled-attributed HDPE to cover</p>	
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			for deficit credit volumes at Tetra Pak Closures (France). With this order, the ledger accounting is positive as of 2022-10-14 and estimated time of delivery to factory is Nov 2022. (<i>Proof of Sustainability Certificate - Rosignano - Tetra Pak - 88448702</i> from Ineos)	
2-2022	Major	RSB-PRO-30-001, Indicator F.1.3., F.1.4 1.4, 1.5, 1.6, 1.8 in checklist	Tetra Pak Closures France Tetra Pak Closures France has used a warehouse for sales of products with RSB material which was not part of the scope at the time of audit. RCA Received. Evidence submitted: The Tetra Pak RSB Chain of Custody instructions now includes a section (2.3) on Outsourcing as the warehouse in question was outsourced (Tetra Pak RSB Chain of Custody instructions). This section indicates that in the future SCS will be informed of any outsourced warehouses in scope. Likewise an Excel document called "RSB List Outsourcing" with information on the warehouse has been submitted to SCS.	Closed.
3-2022	OFI	RSB-PRO-20-001, Indicator F.3.4.8 6.3.2, 8.3.7 in checklist	All Sites The Participating Operator is using a global average to calculate the waste as part of the conversion factors. However, waste figures are available at the site and product level, and use of these figures could provide a more accurate credit balance on a site and material basis.	Open
4-2022	Observation	RSB-STD-02-001, Indicator F.6.1 14.13.1 in checklist	All Sites Tetra Pak developed a series of claims for which they were seeking approval from RSB. Although they haven't been used, RSB has not approved the final version. Any claim that is used by the Participating Operator which deviates from those pre-approved by RSB must seek RSB approval in their final versions.	Open
5-2022	Observation	RSB-PRO-50-001, Indicator F.2.3 and F.1.4 11.1 in checklist	Tetra Pak Closures France Participating Operator is implementing the necessary checks and balances to monitor that purchases of cartons with on-pack RSB claim referring to caps match the purchase of the referred RSB certified caps by a given customer.	Open

			However, it is not possible for Tetra Pak to force this purchase.	
6-2022	Observation	RSB-PRO-30-001, Indicator F.1.3. 5.3 in checklist	All Sites Once the final chain of custody and RSB system is taken from the strategic team to the operational level, the Participating Operator should identify and document the employees involved in the chain of custody system, including those in charge of acquisition, handling and forwarding of RSB material.	Open
7-2022	Observation		All Sites The Participating Operator will have to ensure the entire RSB system is revised to accommodate any necessary changes required as per finding 1-2022. This includes but not only the revision of the scope of certification, or the information that must be forwarded along the supply chain.	Open
8-2022	Major (raised during technical review)	RSB-PRO-20-001, Indicator F. 3.4.1 8.3.1, 8.3.10, 14.12.5, 14.12.6 in checklist	All Sites - The PO has built an excel file that reflects the different sites but the quarterly balances per site are not showing. Only one "overall" quarterly RSB credit balance is reflected. - it doesn't correctly show which site purchased RSB material; instead purchases appear "centralized" along with an internal transfer indicated to Chateaubriant (France). (However, LDPE was purchased/received by Budaors (Hungary)). - It was not possible to trace which sale transactions were accounted for in each quarter. RCA Received. Evidence submitted: Updated ledger format contains: <ul style="list-style-type: none"> • Different sites (has a different tab for each site) • Quarterly RSB credit balance per site is reflected (each sheet has 4 section, to easily view transactions by quarter) • Correctly show which site purchased RSB material (information will go in the 'Tetra Pak order date' column of the quarter in the site's tab) 	Closed.

			<ul style="list-style-type: none"> • Internal transfer indicated correctly (in rows called “Transfer credit from factory x) • Possible to trace which sale transactions were accounted for in each quarter by means of accessing SAP order handling system <p>New mass balance template appears to work in theory. Functionality of new template will be reviewed during the next audit.</p>	
9-2022	Minor (raised during technical review)	RSB-PRO-50-001, indicator F.2.4.6, F. 2.6.3 11.2 in checklist	<p>Tetra Pak Closures France</p> <p>RSB webpage is not provided together with the RSB trademarks, which were used in labels placed in carton package. A Tetra Pak webpage in the label (https://www.tetrapak.com/fr-fr/sustainability/planet/responsible-sourcing/polymers) leads to a website with an RSB explanatory text but no RSB webpage link.</p> <p>RCA Received.</p> <p>Evidence submitted: Updated Tetra Pak’s master dotcom web page has link to RSB website: https://www.tetrapak.com/about-tetrapak/news-and-events/newsarchive/certified-recycled-polymers</p>	Closed.
10-2022	Observation (raised during technical review)	RSB-PRO-50-001, indicator F.2.6.4 11.3.2 in checklist	<p>Tetra Pak Closures France</p> <p>This claim on the on-product label was included in the email approved by RSB, both in English and in French. However, the French version does not translate well (only refers to “balance”, not “mass balance”)</p>	Open

Note: Non-conformities indicated for “All Sites” are not marked on Papeteries de Dijon (France) checklist as they were not applicable for first time audits. However, “All Sites” is indicates as findings will be applicable to all sites going forward.

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"/>
For Scope extension audits: Operator's scope extension is awarded 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 checked="" type="checkbox"/> No <input type="checkbox"/> No Major NCs issued <input type="checkbox"/>
Operator has addressed any Major NC(s) in an additional audit such as a scope extension audit.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Major NCs issued <input 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	Surveillance: Inna Kitaychik Scope Expansion (Addition of Dijon facility): Inna Kitaychik
	Certification decision:	Continued certification against the standards listed in Section 1.2.1
	Certification decision by:	Inna Kitaychik
	Date of decision: For initial or continued certification (scope expansion decisions list separately)	Surveillance: 26 October 2022 Scope Expansion (Addition of Dijon facility): 26 October 2022
	Surveillance schedule:	3 rd surveillance by 11 July 2023 Notes:

