

Certification Evaluation Summary Report

*Roundtable on Sustainable Biomaterials
Global/Advanced Products
INEOS AG Europe*

SCS Certificate Code: SCS-RSB/PC-0033

AVENUE DES UTTINS 3, 1180 ROLLE - SWITZERLAND
Elfie Mechaussie
www.ineos.com

CERTIFIED	EXPIRATION
October 11, 2019	October 10, 2024

DATE(S) OF SCOPE EXPANSION AUDIT 4: Rosignano
June 17-18, 2020
DATE(S) OF 1 st SURVEILLANCE AUDIT for Köln
November 18-19, 2020
DATE(S) OF 1 st SURVEILLANCE AUDIT for Sarralbe
November 25, 2020
DATE(S) OF SCOPE EXPANSION AUDIT 5: Lillo
February 16 & 19, 2021
DATE(S) OF 1 st SURVEILLANCE AUDIT for Geel
March 24 and 25, 2021
DATE OF LAST UPDATE
25 June, 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	INEOS Europe AG (INEOS O&P)		
Operator Number	2115		
Contact person	Elfie Mechaussie		
Address	AVENUE DES UTTINS 3, 1180 ROLLE - SWITZERLAND	Telephone	+41 79 151 95 33
		Fax	//
		e-mail	elfie.mechaussie@ineos.com
		Website	www.ineos.com

1.1.2 Additional Parties Involved **(Can be moved to appendix if certain information is confidential)**

Organization name	INEOS Derivatives France Ltd		
Contact person	Elfie Mechaussie		
Address	AVENUE DES UTTINS 3, 1180 ROLLE - SWITZERLAND	Telephone	+41 79 151 95 33
		Fax	//
		e-mail	elfie.mechaussie@ineos.com
		Website	www.ineos.com
Nature of Involvement:			
Entrepreneur			

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 extension (Lillo) <input type="checkbox"/> Re-certification <input type="checkbox"/> Follow-Up to NCs	<input checked="" type="checkbox"/> 1st Annual Surveillance (Geel) <input type="checkbox"/> 2nd Annual Surveillance <input type="checkbox"/> 3rd Annual Surveillance <input type="checkbox"/> 4th Annual Surveillance
Scope as it appears on certificate:	Entrepreneur, Processing Units, Trader without storage, Storage off-site.	

The scope assessment agrees with the scope under which the operator applied	<input checked="" type="checkbox"/> Yes (Lillo)	<input checked="" type="checkbox"/> No (Geel)
If no, please explain:	Geel: The data sheets of specific product claimed in the handbook under LDPE include copolymers LDPE/MAA which were claimed under LDPE.	
<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>		
Total workers covered by scope of certification:	2213 (Processing Unit INEOS Manufacturing Deutschland GmbH) employees and 229 apprentices and dual students. 249 (Processing Unit INEOS Polymers Sarralbe SAS) 110 (Processing Unit INEOS Manufacturing Belgium NV at Geel) 185 (Processing Unit INEOS Manufacturing Italia S.p.A.) 266 (Processing Unit INEOS Manufacturing Belgium NV at Lillo)	
Number of women workers	224 (Processing Unit INEOS Manufacturing Deutschland GmbH) and 22 women. 42 (Processing Unit INEOS Polymers Sarralbe SAS) 11 (Processing Unit INEOS Manufacturing Belgium NV at Geel) 17 (Processing Unit INEOS Manufacturing Italia S.p.A.) 39 (Processing Unit INEOS Manufacturing Belgium NV at Lillo)	

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	13: 1 Main office 5 processing Facilities 1 Entrepreneur 1 Warehouse 6 Traders
Participating Operator Risk Class	Low
Disputes or prior Non-compliances	N/A
Changes in scope since last evaluation	The production units were already included in the scope of previous certificate. For the Köln site,

	additional final products have been added to scope (Raffinate-1 and C5 cut). Additionally, LDPE/MAA copolymers have been added.
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1.2.2 Standards Used

Applicable RSB-Accredited Standards

Standard Name and Version
RSB Principles & Criteria (RSB-STD-01-001 V3.0)
RSB Standard for Participating Operators (RSB-PRO-30-001 V3.2)
RSB Risk Management (PRO-PRO-60-001 V3.2)
RSB GHG Calculation Methodology (RSB-STD-01-003-01 V2.3)
RSB Procedure on Communication and Claims (RSB-PRO-50-001 V3.5)
RSB Chain of Custody (RSB-PRO-20-001 V3.2)
RSB Standard for Advanced Products RSB-STD-02-001 V 2.0)

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 Industrial Processors

1.	
Name of Facility	INEOS Manufacturing 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: Cracking Plant and LDPE/LLDPE plants, tolling/main office
Location/City	Alte Str. 201, D-50769 Köln - Germany
Geographic location (<i>Latitude & Longitude</i>)	51°04'05.1"N 6°50'13.1"E
Start date of operations (initial start date)	Before October 2015
Number of processing steps	1) Naphtha/Bio-naphtha/"TACOIL"> Steam cracker > Ethylene, Propylene, C4/Butadiene and py-gas 2a) Ethylene to LDPE 2b) Ethylene to mLLDPE 2c) Butadiene extraction> Butadiene and

	<p>Raffinate 1</p> <p>3) py-gas to BTX Extraction > Benzene Toluene And C5-cut</p> <p>NOTE: "tacoil" is identified as "recycled naphta".</p>
<p>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.</p>	<p>Ethylene LDPE mLLDPE</p> <p>Propylene</p> <p>Butadiene</p> <p>Benzene</p> <p>Toluene</p> <p>Raffinate 1</p> <p>C5-cut</p> <p>LDPE/MAA</p> <p>NOTE: Raffinate-1 and C5-cut have been accepted as commercial names with official statement by RSB.</p>

2.	
Name of Facility	INEOS Polymers Sarralbe SAS
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: HDPE and PP plant, Manufacturing/tolling
Location/City	Rue Ernest Solvay, 57430 Sarralbe, France
Geographic location (<i>Latitude & Longitude</i>)	49°00'35.2"N 7°01'45.9"E
Start date of operations (initial start date)	Before October 2015
Number of processing steps	1) Ethylene to High Density Polyethylene (HDPE) in pellets 2) Propylene to Polypropylene (PP) in pellets
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.	HDPE PP

3.	
Name of Facility	INEOS Manufacturing Belgium NV at Geel
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: PP Plant
Location/City	Amocolaan 2, 2440 Geel, Belgium
Geographic location (<i>Latitude & Longitude</i>)	51.114734, 4.995158
Start date of operations (initial start date)	Before October 2015
Number of processing steps	Propylene to Polypropylene (PP) in 3 steps (reaction>powder treatment > pelletization)
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.	PP

4.	
Name of Facility	INEOS Manufacturing Italia SpA
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: HDPE plant, Manufacturing/tolling
Location/City	Via Piave 6, 57016 Rosignano Solvay, LI, Italy
Geographic location (<i>Latitude & Longitude</i>)	43.386561, 10.451498
Start date of operations (initial start date)	Before October 2015
Number of processing steps	Ethylene to High Density Polyethylene (HDPE) in 3 main steps (reaction > powder treatment > pelletization)
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.	HDPE

5.	
Name of Facility	INEOS Manufacturing Belgium NV at Lillo
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: HDPE plant, PP plant, Manufacturing/tolling
Location/City	Lillo, Belgium
Geographic location (<i>Latitude & Longitude</i>)	51.32506, 4.28618
Start date of operations (initial start date)	Before 2015
Number of processing steps	ETHYLENE>HDPE PROPYLENE>PP Both productions could be aggregated in 2 main steps: a) polymerisation reaction with further treatment of polymer powder b) extrusion).
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.	PP, HDPE

1.3.2 Traders

1. Name	INEOS Köln GmbH
Location/City	ALTE STR. 201, D-50769 KÖLN
Geographic location (<i>Latitude & Longitude</i>)	N/A flash trader
Material stored:	N/A flash trader
2. Name	INEOS Sales Norge AS
Location/City	Asdalstrand 291, 3962 Stathelle
Geographic location (<i>Latitude & Longitude</i>)	N/A flash trader
Material stored:	N/A flash trader
3. Name	INEOS Sales Belgium
Location/City	Rue de Ransbeek 310, 1120 Bruxelles, Belgium
Geographic location (<i>Latitude & Longitude</i>)	N/A flash trader
Material stored:	N/A flash trader

4. Name	INEOS France SAS
Location/City	Rue de La Bienfaisance BP 6 Lavera, 13117 France
Geographic location (<i>Latitude & Longitude</i>)	N/A flash trader
Material stored:	N/A flash trader
5. Name	INEOS Sales Italia SRL
Location/City	Via Piave, 657016 Rosignano Solvay LI
Geographic location (<i>Latitude & Longitude</i>)	N/A flash trader
Material stored:	N/A flash trader
6. Name	INEOS Sales UK
Location/City	Hawklease Chapel Lane, Lyndhurst, Hampshire SO43 7FG
Geographic location (<i>Latitude & Longitude</i>)	N/A flash trader
Material stored:	N/A flash trader

1.3.3 Warehouse

Name	Warehouse Information in Appendix
Location/City	[commercially sensitive]
Geographic location (<i>Latitude & Longitude</i>)	[commercially sensitive]
Material stored:	Naphtha

1.4 GHG Intensity

1.INEOS Manufacturing Deutschland GmbH			
Advanced products from Category III feedstocks			
Advanced Product:	Ethylene LDPE mLLDPE Propylene Butadiene Benzene Toluene LDPE/MAA Raffinate C5s	GHG:	Bio-attributed products Ethylene: -1,723.40 kg CO2e/ton LDPE: 1,293.40 kg CO2e/ton mLLDPE: 1,373.40 kg CO2e/ton Propylene: -1,723.40 kg CO2e/ton Butadiene: -1,214.04 kg CO2e/ton Benzene: -1,655.28kg CO2e/ton T Toluene: -2,116.84 kg CO2e/ton mLLDPE: -1.377 kg CO2e/ton Raffinate-1: -1,214.04 kg CO2e/ton C5s: -2,115.66 kg CO2e/ton LDPE/MAA: not provided
Advanced recycling-attributed products			

			<p>Ethylene: 1,837.03 kg CO2e/ton LDPE: 2,267.03 kg CO2e/ton mLLDPE: 2,187.03 kg CO2e/ton Propylene: 1,837.03 kg CO2e/ton Butadiene: 2,346.39 kg CO2e/ton Benzene: 1,905.15 kg CO2e/ton Toluene: 1,433.59 kg CO2e/ton Raffinate: 2,346.39 kg CO2e/ton C5s: -1, 1,444.77 kg CO2e/ton LDPE/MAA: not provided</p>
<p>For advanced products from bio-based feedstocks: if and how the CO2 uptake was accounted for (see RSB-STD-02-001)</p>			<p>CO2 sequestration in the bio-attributed products was accounted for based on the stoichiometric C contained in bio-naphtha used to produce the products—carbon emissions from the 15.4% of the naphtha feedstock used as process fuel in the cracker (84.6% converted to products) was accounted for in the process emissions for each product.</p> <p>CO2 uptake is applied to all bio-attributed products above.</p>

2. INEOS Polymers Sarralbe SAS

Advanced products from Category III feedstocks

Advanced Product:	HDPE PP	GHG:	<p>Bio-attributed products HDPE: -1,363.40 kg CO2e/ton PP: -1,533.40 kg CO2e/ton Advanced recycling-attributed products HDPE: 2,197.03 kg CO2e/ton PP: 2,026.03 kg CO2e/ton</p>
<p>For advanced products from bio-based feedstocks: if and how the CO2 uptake was accounted for (see RSB-STD-02-001)</p>			<p>CO2 sequestration in the bio-attributed products was accounted for in feedstock GHG values received from the Köln site (ethylene and propylene).</p>

3. INEOS Manufacturing Belgium NV at Geel

Advanced products from Category III feedstocks

Advanced Product:	PP	GHG:	<p>Bio-attributed products PP: -1,533.40 kg CO2e/ton Advanced recycling-attributed products PP: 2,027.03 kg CO2e/ton</p>
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For advanced products from bio-based feedstocks: if and how the CO2 uptake was accounted for (see RSB-STD-02-001)	CO ₂ sequestration in the bio-attributed products was accounted for in feedstock GHG values received from the Köln site (propylene).
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4. INEOS Manufacturing Italia SpA

Advanced products from Category III feedstocks

Advanced Product:	HDPE	GHG:	<u>Bio-attributed products</u> HDPE: -1,367 kg CO ₂ e/ton <u>Advanced recycling-attributed products</u> HDPE: 2,127 kg CO ₂ e/ton
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For advanced products from bio-based feedstocks: if and how the CO2 uptake was accounted for (see RSB-STD-02-001)	CO ₂ sequestration in the bio-attributed products was accounted for in feedstock GHG values received from the Köln site (ethylene).
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5. INEOS Manufacturing Belgium NV at Lillo

Advanced products from Category III feedstocks

Advanced Product:	HDPE PP	GHG:	<u>Bio-attributed products</u> HDPE: -1,363.40 kg CO ₂ e/ton PP: -1,533.40 kg CO ₂ e/ton <u>Advanced recycling-attributed products</u> HDPE: 2,196.50 kg CO ₂ e/ton PP: 2,026.50 kg CO ₂ e/ton
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For advanced products from bio-based feedstocks: if and how the CO2 uptake was accounted for (see RSB-STD-02-001)	
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1.5 Advanced Product Information *(Can be moved to appendix if certain information is confidential)*

For Category III products:	
State the amount of primary fossil resources saved by the input of eligible feedstock in the production system	Declared to be at least 25% in Procedures. INEOS is looking to market all its RSB certified monomers and polymers with 25%, 30%, 50%, 75% and 100% bio- or recycled- attribution.

2.0 EVALUATION PLANNING & PROCESS

2.1 Audit Team

Auditor Name:	Marinka Vignali	Auditor role:	Lead Auditor for Scope Expansion 3 Lead Auditor for Scope Expansion 4 Lead Auditor for Surveillance 1 for Köln Lead Auditor for Scope Expansion 5 (Lillo)
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 Lasa	Auditor role:	Team Auditor for Scope Expansion 3 Team Auditor for Scope Expansion 4 Team Auditor for Surveillance 1 for Köln Lead Auditor for 1 st Surveillance of Sarralbe Lead Auditor for 1 st Surveillance of Geel
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).			
Auditor Name:	Brent Riffel	Auditor role:	GHG Verifier
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.			
Auditor Name:	Justin Richter	Auditor role:	GHG Verifier (Lillo audit)
Qualifications: Dr. Richter is a Life Cycle Analysis practitioner and Supply Chain researcher in the areas of biofuels, renewable energy, advanced products, and social impacts. He holds GHG certification from ISCC. Dr. Richter has received a Ph.D. in Environmental and Ecological Engineering from Purdue University (West Lafayette, IN, 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 year
Main audit	Every 5 years	Every 3 years	Every 2 year
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

The below itineraries are updated to reflect the most recent audit conducted for each site.

I. INEOS MANUFACTURING ITALIA S.P.A.

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
Day 1 June 17, 2020	Remote Audit of INEOS MANUFACTURING ITALIA Production Site (Rosignano)	
9:00 Who: MV, ML	<p>Opening Meeting</p> <ul style="list-style-type: none"> - 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. - Client to outline production process and overall process flow. <p>Confirmation of the supply chain or step under scope of certification</p> <ul style="list-style-type: none"> - Please have ready the following documents: <ul style="list-style-type: none"> - Chamber of Commerce to confirm legal entity (this is for letter a) - Environmental Permits (including plant capacity) (first aim of this document is to check coherence of the PO which will receive the certificate as MAIN PO, for letter a. Please remember the approach used for the certificate to INEOS EUROPE having manufacturing Deutschland under the umbrella) - Organigramme - Appointment letters for the key staff responsible for compliance to RSB requirements for receiving, handling and forwarding products under RSB certificate - NOTE: RISK EVALUATION MUST BE IN PLACE NOT ONLY FOR THE PLANT ITSELF BUT ALSO FOR THE PO HANDLING THE CERTIFICATE. 	Management
	<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. 	Management

	<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 HDPE PRODUCTION - 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>Please have ready the following documents: Flowchart (ok, received preliminary draft in ppt)</p> <ul style="list-style-type: none"> - 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). - 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). - Monthly extraction from SAP which include the daily data extracted above. Yearly extraction for 2019 from SAP. - Stock at beginning of the year Consumption - Stock at end of the year <ul style="list-style-type: none"> - Same for intermediates/products (ONLY AND EXCLUSIVELY IF THE PRODUCTION IS NOT IN CONTINUOS). - 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 HDPE are covered under ETS). 	<p>Management /Production Manager/SAP Manager</p> <p>(Logistic personnel only if data are not available in SAP)</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>Please have ready the specific procedures:</p> <ul style="list-style-type: none"> - Set-up of the INEOS 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). A responsible person for each of this entity must be duly included. 	<p>Management /</p>
<p>LUNCH BREAK</p>		

	<p>Production data</p> <ul style="list-style-type: none"> - Extraction of yearly data for confirming GHG calculation and yield <p>Please have ready production stock report at beginning and ending of the chosen period to collect GHG data or for calculating statistical yield.</p> <p>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).</p>	<p>Management /Production Manager/SAP Manager</p>
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Time	Element/Activity	Personnel Involved
Day 2 June 18, 2020	Remote Audit of INEOS MANUFACTURING ITALIA production site (Rosignano)	
09:00	<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>This on site assessment will be based on the checklist prepared by Brent Riffel for data collection on site.</p>	GHG responsible
	<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>Please have ready the specific procedures:</p> <ul style="list-style-type: none"> - 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%). - Description to allocate bio-feedstock to output: chosen methodology and results - Please have ready the first internal audit and review with management - Please have ready training evidences specific for RSB EU scheme - Please prepare an example on how CoC and related documents will be managed (acquiring and forwarding documents and also internal handling). 	MNGT

	<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 - 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. - Please ensure that HR responsible staff will be available to show few payrolls as example of fair treatment. - Please ensure that a representative of Labour organization could will be available 	<p>Focus Typical Workers (gender/age) and Low paid, Seasonal, Temporary, and non-Supervisory Personnel</p> <p>HR Manager</p>
	<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>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</p>	<p>Stakeholders</p>
	<p>Document Review (second part)</p> <ul style="list-style-type: none"> - Use of trademark and claims <p>Please have ready a template of on-product and/or off-product claims and use of RSB logo.</p>	<p>Management</p>
16:00-17:00	<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 <p>Ask for questions</p>	<p>Management</p>

II. INEOS MANUFACTURING DEUTSCHLAND GmbH (1st Surveillance)

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

Time	Element/Activity	Personnel Involved
Day 1 NOVEMBER 18, 2020	Remote Audit of INEOS MANUFACTURING DEUTSCHLAND Production Site (Köln)	
9:00 Who: MV, ML	<p>Opening Meeting and Management review for Scope & Roles</p> <ul style="list-style-type: none"> - Introduction of audit planning - Review of RSB Procedures; confirm roles, responsibilities and processes. - Confirmation of scope/products to be added. Confirmation of the supply chain or step under scope of certification - Review of production process and overall process flow-changes and added products. <p>Please have ready the following documents:</p> <ul style="list-style-type: none"> - Environmental Permits – new products to be added - If changed: Organigramme; Appointment letters for the keystaff responsible for compliance to RSB requirements for receiving, handling and forwarding products under RSB certificate <p>NOTE: RISK EVALUATION MUST BE IN PLACE NOT ONLY FOR THE PLANT ITSELF BUT ALSO FOR THE PO HANDLING THE CERTIFICATE.</p>	Management
10:30 Who: MV, ML	<p>Document Review (first part) – ESMP & RSB EU Principles and Criteria</p> <ul style="list-style-type: none"> - Review of site documents - Changes in permits - Improved management 	Management
LUNCH BREAK		
13:00 Who: MV, ML	<p>Production Data review.</p> <p>CRACKER:</p> <ul style="list-style-type: none"> - Detailed review of process flow chart, covering Raffinate 1 and C5 cut - Production data, yield review and validation - Coherence with claimed yield <p>POLYMER PLANT:</p> <ul style="list-style-type: none"> - Process review, if any change - Production data, yield review and validation - Coherence with claimed yield and products <p>Yearly extraction from SAP, including Stock at beginning of the year, consumption, Stock at end of the year).</p>	Management/ Production Manager/SAP Manager
Day 2 NOVEMBER 19, 2020	Remote Audit of INEOS MANUFACTURING DEUTSCHLAND Production Site (Köln)	

9:00 Who: MV, ML	<p>Chain of Custody and Bookkeeping</p> <ul style="list-style-type: none"> - Review of acquired, handled and forwarded batches under RSB <p>Please organize the audit to have available at request the following documents:</p> <ul style="list-style-type: none"> - Declaration of sustainability - Document of transportation/Contracts/Invoices – Production data of the period chosen for the bookkeeping. 	Management
10:30 Who: MV, ML	<p>Claims under RSB</p> <ul style="list-style-type: none"> - Review of statements - Use of Trademark and Logo 	Management
LUNCH BREAK		
13:00 Who: MV, ML	<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 <p>Ask for questions</p>	Management

III. INEOS POLYMERS SARRALBE SAS (Surveillance 1)

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

Time	Element/Activity	Personnel Involved
NOVEMBER 25, 2020	Remote Audit of INEOS POLYMERS SARRALBE SAS Production Site	
9:00 Who: ML	<p>Opening Meeting and Management review for Scope & Roles</p> <ul style="list-style-type: none"> - Introduction of audit planning - Review of RSB Procedures; confirm roles, responsibilities and processes. - Confirmation of scope/products to be added. Confirmation of the supply chain or step under scope of certification - Review of production process and overall process flow-changes and added products. <p>Please have ready the following documents:</p> <ul style="list-style-type: none"> - Environmental Permits – new products to be added - If changed: Organigramme; Appointment letters for the keystaff responsible for compliance to RSB requirements for receiving, handling and forwarding products under RSB certificate 	Management

10:00 Who: ML	Document Review (first part) – ESMP & RSB EU Principles and Criteria <ul style="list-style-type: none"> - Review of site documents - Changes in permits - Improved management 	Management
LUNCH BREAK		
13:30 Who: ML	Production Data review. <ul style="list-style-type: none"> - Detailed review of process flow chart - Production data, yield review and validation - Coherence with claimed yield Yearly extraction from SAP, including Stock at beginning of the year, consumption, Stock at end of the year).	Management/P roduction Manager/SAP Manager
15:00 Who: ML	Chain of Custody and Bookkeeping <ul style="list-style-type: none"> - Review of acquired, handled and forwarded batches under RSB - Review of claims Please organize the audit to have available at request the following documents: <ul style="list-style-type: none"> - Declaration of sustainability - Document of transportation/Contracts/Invoices – Production data of the period chosen for the bookkeeping. 	Management
16:00	Closing meeting	Management

IV. INEOS MANUFACTURING BELGIUM NV AT LILLO (Site Scope Expansion)

Time	Element/Activity	Personnel Involved
Day 1 16 February 2021	Remote Audit due to COVID -19 pandemic	
9:00 – 10:00	Opening Meeting <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. - Confirmation and clarification of the expanded scope, including new products or product groupings to be certified; - Client to outline production process and overall process flow for new product(s) to be certified. <p><u>Please have the following documents ready:</u> Flowchart of the process with clear identification of the certification boundaries</p>	Management

<p>10:00 – 12:00</p>	<p>Remote Site Walk-through (using video)</p> <ul style="list-style-type: none"> - Production chain for the new product, co-product and by-product activities added to the scope. - Observe feed storage and feeding procedures - Observe chemical storage and disposal - Observe sludge repository or disposal - Observe other critical control points - Weighbridges and/or in-line flowmeter for yield control purposed <p><i>Visit at control room includes all units related to the products included in the certificate from the storage tank of feedstock to the storage tanks of final products.</i></p>	<p>Production, Warehouseman, and Post Production Personnel</p> <p>(Logistic personnel if data are not available in SAP)</p>
<p>12:00 – 14:30 (lunch break in between)</p>	<p>Management system: Review of Procedures for RSB management, including :</p> <ul style="list-style-type: none"> - Any modification of the set-up of the INEOS entities linked to the project. A responsible person for each of this entity must be duly included. - Please have ready training evidences specific for the scope expansion <p>Production data:</p> <ul style="list-style-type: none"> - 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%). - Description to allocate certified feedstock to output: chosen methodology and results <p>A period of mass balance will be randomly sampled to verify the production data. This includes 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).</p>	<p>Management</p>
<p>14:30 - 16:00</p>	<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 review will be based on the checklist prepared by Brent Riffel for data collection on site.</i></p>	<p>GHG responsible</p>

<p>Day 2 19 February 2021</p>	<p>Remote Audit due to COVID -19 pandemic</p>	
<p>9:00-12:00</p>	<p>RSB Principles and Criteria: Review of the principles and criteria and potential changes in the context of the scope expansion</p> <ul style="list-style-type: none"> - Review site map(s) and layout (calibration of weighting-tools and flowmeters included) <p>Principle 1:</p> <ul style="list-style-type: none"> - Review of all relevant business licenses - Review of land and water use permits - Review of tax documents <p>Principle 2:</p> <ul style="list-style-type: none"> - Review screening tool - Review environmental and social management plan - Review impact assessments, if applicable <p>Principle 4:</p> <ul style="list-style-type: none"> - Work conditions, piece work and living wage, equality issues, unions - Review of contracts, policies and training records grievances - Training and occupational health and safety record - Records for freedom of association mechanism <p>Principle 7:</p> <ul style="list-style-type: none"> - Conservation values, ecosystems, buffers, water rights <p>Principle 9:</p> <ul style="list-style-type: none"> - Water permits, water management in ESMP <p>Principle 10:</p> <ul style="list-style-type: none"> - Air permits, air management in ESMP <p>Principle 11:</p> <ul style="list-style-type: none"> - Use of technology: GMO, fertilizers, pesticides - Integrated waste management - Resource and energy usage, and efficiency <p>Principle 12:</p> <ul style="list-style-type: none"> - Review land permits, documentation of historic land use/land tenure, legal tenure 	<p>Management</p>
<p>12:00 – 13:00</p>	<p>Use of trademark and claims: Please have ready a template of on-product and/or off-product claims and use of RSB logo.</p>	<p>Management/P roduction Manager/SAP Manager</p>
<p>13:00 – 14:00</p>	<p>Lunch</p>	
<p>14:00 - 14:30</p>	<p>Report Writing Auditor(s) take time to consolidate notes and confirm audit findings</p>	<p>Auditor</p>

14:30- 15:00	<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 - Ask for questions 	
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V. INEOS MANUFACTURING BELGIUM NV AT GEEL (Surveillance 1)

Time	Element/Activity	Personnel Involved
Day 1 24 th March 2021	Ineos Manufacturing Belgium NV / Amocolaan 2, 2440 Geel Belgium	
1 pm	<p>Opening Meeting and General Requirements</p> <ul style="list-style-type: none"> - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities - Review of any changes since last audit: <ul style="list-style-type: none"> - RSB Procedures; confirm roles, responsibilities and processes. - Confirmation of scope of products to be certified - Clarification of all suppliers; i.e. transportation, storage - Client to outline production process and overall process flow - Review site map(s) - Update from client and any social or environmental changes to the operation - Follow up on implementation of any corrective action plans from desk audit or previous initial field audit 	Management
2 pm	<p>Document Review: Compliance with Principles and Criteria</p> <ul style="list-style-type: none"> - Review of updates and changes relative to P&C 	Management
3pm	<p>Document Review: Participating Operator/ Standards Checklist</p> <ul style="list-style-type: none"> - Review of training procedures and records - Review of Grievance Mechanism and records - Review of traceability method and implementation (including acquiring, handling, and forwarding sustainable material) - Analysis of material balances and records - Review of records - Review of GHG inputs (tbc) - Communications and Claims - Requirement for Advanced Fuels/ Advanced Products 	Management/Production Manager/SAP Manager
	End of Day 1	


Time	Element/Activity	Personnel Involved
Day 2 25 th March 2021	Ineos Manufacturing Belgium NV / Amocolaan 2, 2440 Geel Belgium	
1 pm	Document Review: Participating Operator/ Standards Checklist (continuation from day 1) <ul style="list-style-type: none"> - Review of training procedures and records - Review of Grievance Mechanism and records - Review of traceability method and implementation (including acquiring, handling, and forwarding sustainable material) - Analysis of material balances and records - Review of records - Review of GHG inputs (tbc) - Communications and Claims - Requirement for Advanced Fuels/ Advanced Products 	Management/Production Manager/SAP Manager
4:00	Report Writing <ul style="list-style-type: none"> - Auditor(s) take time to consolidate notes and confirm audit findings 	
5:30	Closing Meeting <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

The production sites belonging to INEOS EUROPE AG scope of certificate have in place a robust management system consolidated in years of activity in the sector of petrochemical production. The management of RSB scheme has been well prepared at level of IT system as requested documents for traceability and bookkeeping are provided at any request. The RSB management system is centralized for all entities under the scope of the certificate which are integrated through back-office operations being handled at the corporate level. The sites are more focused in complying with the P&C, and ensure communication with central management handling RSB compliance. Few aspects as training of new staff and control of acquired material still needs to be further improved.

2.3.2 Evaluation of RSB compliance claims and use of RSB trademarks

<p>For Advanced Products, signed document specifying claims approved by RSB:</p>	<p>Declared in PO RSB Handbook that “all external use of RSB claims and communication must be approved by the RSB Manager who will agree and confirm content with RSB and SCS before external publish where deemed applicable. It is expected that this is work-in-progress reliant on constant dialogue between INEOS, RSB and SCS, given the relatively new introduction of the RSB Standard for Advanced Products.”</p> <p>Claims are now attached in document 36 “RSB Product Claims” to allow easy updating of statements, independently on the Handbook.</p> <p>Claims as per approval received by RSB (email Nicola Noponen, 19/06/2020)</p>
<p>If other claims are used, are they in line with scope and allowed claims per RSB-PRO-50-001?</p>	<p>N/A – only claims for Advanced Products approved by RSB.</p>
<p>Does Operator use RSB trademarks on off-product or on-product claims?</p>	<p>In this preliminary step the current choice is limited to off-product only, POS and data sheets found at Ineos website. The following template as proposed by RSB will be used, with the claims listed above:</p> <div data-bbox="808 1056 1203 1543" style="text-align: center; background-color: #f9e79f; padding: 10px; border: 1px solid #ccc;"> <p>RSB Compliant Advanced Product (off product)</p>  <p>Delivering socially and environmentally ethical *products* certified by the Roundtable on Sustainable Biomaterials (RSB).</p> </div>

	<p>As of 2021, Geel and Lilo off-product documentation uses the new RSB Logo:</p> 
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2.4 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.

2.4.1 Summary of Stakeholder Comments and Responses (for Main audits)

INEOS Manufacturing Italia SpA

Stakeholder Comments	SCS Response
Economic Concerns	
N/A	Stakeholders did not communicate any economic concerns as they look at RSB project as opening new market opportunities.
Social Concerns	
N/A	Stakeholders did not communicate any social concerns. The feedback in social issues has been positive as the group is bringing positive benefits in other sectors not directly related to the plant, as in developing citizen awareness for historical land around the plant.
Environmental Concerns	
N/A	Previous investigation on claims against the plant has been closed as no evidence had been found for inappropriate management of the site. Therefore, the sole remaining actual concern is the perception of the citizen that plastic industries are not environmental friendly, which is common for this sector and it is not related to Rosignano site in particular.

INEOS Manufacturing Belgium NV at Lillo

Stakeholder Comments	SCS Response
Economic Concerns	
N/A	N/A
Social Concerns	
N/A	N/A
Environmental Concerns	
No specific concern for project within RSB scope from stakeholders list provided by INEOS.	The stakeholder list provided by INEOS did not introduce a balanced list of stakeholders including all legal entities are directly or indirectly involved in INEOS projects. Some NGOs, which are making claims against INEOS requests for new development permits, are not mentioned in the stakeholder lists provided. These other stakeholders were contacted independently by the auditor through their websites which included webinars and other communication materials raising the specific point of legal compliance in new developments at Lillo site. At the moment, the main topic for the claim is out of scope, as it refers to permits for building new crackers. However, it is expected by the next surveillance audit for any INEOS plant that a complete stakeholder list will be presented.

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
INEOS Manufacturing Deutschland GmbH	3	low	Nov-20	3 - LOW
INEOS Polymers Sarralbe SAS	0	low	Nov-20	0 – LOW, due to the updated version of the self-risk assessment tool. No medium or high risks triggered in the new tool.
INEOS Manufacturing Belgium NV at Geel	0	low	Mar-21	3 – LOW
INEOS Manufacturing Italia SpA	5	low	Jun-20	5 – LOW, due to high risk for water stress in Toscana region, as the site is located in the area identified as “Bacino Costa” within the regional programmes for water management.
INEOS Manufacturing Belgium NV at Lillo	0	low	Feb-21	0 – Low, referring specifically and exclusively to the operations within RSB scope.
Overall Risk for INEOS O&P	5	low	March 2021	5 (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 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 checked="" 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 (NCs) and Current Status

INEOS Polymers Sarralbe SAS Scope Expansion

None Issued

INEOS Manufacturing Italia S.p.A.

Summary of Non-compliances and Current Status				
NC Number	Type of Non-compliance	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of Non-compliance (Open/Closed)
2020-1	MINOR	RSB-STD-60-001 – F.1,2,3,4,5. Standards Checklist 3.1	<p>The preparation of RSB Risk management was not yet finalized for the current audit, as recommended in previous observation. In fact, only declaration of intent on how to address risk management has been prepared, without having been implemented. In line with RSB standard, the Risk Management needs to be integrated in the existing company Risk Management system.</p> <p>The non-conformity has been graded a minor during technical review for the following reasons:</p> <ol style="list-style-type: none"> 1. A risk management system does exist at INEOS, even though it does not take into account RSB risks. 2. No NCs were identified that would indicate that they have failed to be compliant with RSB due to this flaw in risk management, so risk to RSB is low. 3. Water Stress was the only risk identified on the self-risk assessment. However, water stress is adequately managed by the 	Closed, 19.11.2020

			<p>Rosignano site, so there is no urgent risk for water stress not being formally included in the risk management plan.</p> <p>19.11.2020: This NC has been reviewed during the overall risk management for INEOS MANUFACTURING DEUTSCHLAND. INEOS has specifically added the statement that no action is needed to address this risk as water management in Rosignano is under strict control of regional authorities.</p>	
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INEOS Manufacturing Deutschland GmbH FIRST SURVEILLANCE

Summary of Non-compliances and Current Status				
NC Number	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of NC (Open/Closed)
2020-1	NC-major	Risk management standard PO Checklist 3.2	<p>Self-risk assessment tool identified a class of medium risk for migrant workers (#G2). ILO definition of migrant workers explicitly mention non-resident workers, which applies in the audited site. This risk remains unaddressed in the ESMP, in the same manner as other risks have been addressed by Ineos (eg. Medium risk in #F1 on water stress region in Ineos Manufacturing Italia). Due to ratified ILO conventions in Germany for workers, no further action is deemed necessary by auditors, but the risk should be recognized to enable uniform application of the standard across operators unless the Guidance is revised.</p> <p>Evidence submitted: Sentence has been inserted in Handbook that “migrant workers” concept is not following the ILO definition, approved by SCS technical committee. RSB Product Handbook V.1.8.</p>	CLOSED, 19/02/2021
2020-2	NC-major	Standard for advanced products PO Checklist 1.4	<p>Copolymers LDPE/MAA were part of declared products as LDPE. MAA is not LDPE and in some cases is even above 5%. Therefore, the approach for allocating correctly the amounts from the RSB feedstock must be used (natural gas covered by sustainable naphtha, on the basis of methodology accepted under RSB, eg. LHV).</p>	Closed 19/11/2020

			<p>It has also been requested to use the composition of the products and not the code in SAP which are not transparent.</p> <p>Evidence submitted: 19.11.2020: This issue has been closed during the 2-days audit. Correct approach has been presented.</p>	
2020-3	NC-major	CHAIN OF CUSTODY Standards Checklist 14.12.6	<p>Acquired batches from Plastic Energy were not certified at the moment of purchase by INEOS. Therefore, the CoC has been broken as there is an upstream step which is non certified from the origin.</p> <p>The amount bought is: 23,692 tons.</p> <p>Dec 7, 2020: RSB Secretariat has provided an exception to the Plastic Energy-INEOS supply chain allowing trading of the 8,251 tons as exceptional circumstance.</p> <p>Evidence submitted: Jan 7, 2021: Amount sold as RSB in within the limit of material bought as RSB from Plastic Energy therefore NC is closed. Auditors will check that remaining amounts are not used as RSB in future audits.</p>	<p>Closed 07/01/2021 Due: February 19, 2021</p>
2020-4	NC-minor; upgraded to Major NC during technical review as this this directly impacts client facing documents	<p>CLAIMS (POS)</p> <p>RSB Procedure on Communications and Claims, Version 3.4, chapter 2</p> <p>Standards Checklist 6.3.3.</p>	<p>Delivery location was missing in the declaration.</p> <p>Uptake not mentioned as per 14.5 on POS</p> <p>Evidence submitted for closure: POS template showed for Lillo site has specifically stated place of dispatch and delivery.</p>	<p>CLOSED, 19/02/2021</p>
2020-5	Observation	<p>CLAIMS (POS)</p> <p>RSB Procedure on Communications and Claims, Version 3.4, chapter 2</p>	<p>The off product content was limited to few details. RSB has clarified that together with POS it can be considered compliant.</p> <p>CLOSED using feedback from RSB during the audit. email evidence on file.</p>	<p>Closed</p>

		Standards Checklist 6.3.2		
2020-6	Observation	YIELD Standards Checklist 14.12.3	Methane fraction as residue is considered for the yield. 23.11.2020: RSB has clarified that methane fraction meets the conditions for not being a residue. CLOSED using feedback from RSB during the audit; email evidence on file.	Closed
2020-7	Observation	RSB-STD-02-001 – F.3. Standards Checklist 9.3.7	GHG claims have not been validated for Recycled plastic. Closed in technical review as Plastic Energy has applied for the GHG exemption which is then carried forward their buyers.	Closed

INEOS POLYMERS SARRALBE SAS (FIRST SURVEILLANCE)

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)
1-2020	NC minor	RSB Standard for Participating Operators (RSB-PRO-30-001 V3.2) RSB Grievance Procedure (RSB-PRO-65-001 V3.1) Standards Checklist 4.1	The operator has grievance systems in place to adequately respond to customer and other stakeholders complains. No RSB related grievance was received this year by Sarralbe. However, it is not clear in the RSB procedure how the management of RSB-related complaints will be handled and coordinated between the various sites and the RSB management team, considering the various channels for grievances available throughout the group. February 2021 Update: Action Plan Received Evidence reviewed: Grievance section in ESMP has been expanded by two pages. Document reviewed: ESMP_INEOS Europe AG (INEOS O&P)	Closed

2-2020	NC Major	<p>RSB Standard for Advanced Products RSB-STD-02-001 V 2.0) –</p> <p>Standards Checklist 14.2</p>	<p>The conversion factor calculations for Polypropylene is not accounting for the ethylene content. This is not expected to change the conversion factor since the amount of ethylene is less than 5% (the maximum for which RSB does not require normalization), so the 1:1 conversion is expected to remain the same. However, the ethylene content should be included in the yield and conversion factor calculations to calculate the full fossil feedstock demand.</p> <p>The Handbook states that none of the HDPE and PP grade have more than 5% of other fossil based chemicals.</p> <p>February 2021 Update: Action Plan Received</p> <p>Evidence reviewed: Updated handbook: Section 3.7 Polypropylene Plant (Sarralbe) of the Handbook has been updated to include ethylene In the conversaion factor calculations for Polyproplene</p>	Closed
3-2020	NC Minor	RSB Principles & Criteria (RSB-STD-01-001 V3.0); 9.b.1	<p>Although the necessary procedures and monitoring mechanisms are in place for water management (also the site is ISO 14001 certified), the ESMP must include at least a summary of the water management plan and describe how water is handled in Sarralbe, and in particular water quality.</p> <p>February 2021 Update: Action Plan Received</p>	Open Due at next audit
4-2020	Observation	N/A	Findings from other site audits may apply to Sarralbe as well and should be updated for Sarralbe as applicable (eg. description of training procedure,	Open, no due date

			update of POS -include processing site of outgoing material, adjust category fields in book-keeping file to match the information they contain -eg. Currently the delivery note # reflects invoice #-).	
5-2020	Observation	Standards Checklist 14.2	The auditor could not observe the link between physical material transactions and internal RSB credit transfer. The auditor will consult with CB the extent to which this is needed for intra-group transactions. Update: It was confirmed by CB that this link does not need to be audited as long as the credit transfer is clear	Closed
6-2020	Observation	Standards Checklist 14.2	The auditor could not verify the origin of the updated conversion factor in SAP due to the remote character of the audit. It is pending by the operator to send information to provide necessary evidence. Update: Table the APP (atactic polypropylene) has also been added.	Closed

INEOS Manufacturing Belgium NV at Lillo

Summary of Non-compliances and Current Status				
NC Number	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of NC (Open/Closed)
2021-1	NC-minor (changed from major based on clarification from RSB in e-mail to CBs and ASI, 1 April 2021)	RSB Standard for Advanced Products ver. 2.0. Chapter 3. Requirements related to the risk of fossil depletion – 3.3. Requirements for Category III Products.	Polypropilene As 2 other feedstocks are above 5% threshold, normalization is required, as the PO is looking for claiming the entire amount as sustainable. The used approach proposes to normalize on a mass basis considering that all feedstock have comparable LHV. NC: the current published standard only allows for normalization based on fossil fuel substitution, which implies the fossil sources used to produce the feedstock entering in the process, and therefore it is not limited to the production site as in the proposed approach by the PO. While a change of	Open Due to be closed within 12 months

			<p>approach by declaring only the sustainable feedstock In the outgoing batch would allow to solve the NC, in any case the claim in the specific procedure 35 for fossil substitution above 25%, would not have any supporting evidence. Therefore normalization is requested by referring to the bio/circular energy sources that would be necessary to cover the fossil source at cracker level to produce the other feedstock used in Lillo site. That must be done only based on LHV of the different sources at cracker unit.</p>	
2021-2	NC-major	<p>RSB P&C – Principle 2. 2.c.1. 1.” The grievance mechanism shall be a documented system for dealing with complaints and grievances which has the following characteristics: - The mechanism is communicated and made easily accessible to directly affected local communities”.</p>	<p>A new procedure in place implements a management system for Acknowledge and deal with in a timely manner any grievance and with methodology according to standard. Template for records available.</p> <p>NC: However there is not yet advertising material to make this accessible to anyone not belonging to RSB internal management team.</p> <p>Evidence of closure (4/22/21): Email from Elfie Mechaussie with link to web page.</p> <p>OBS: Improve transparency of the provided link for external customers, not familiar with internal organization.</p>	<p>CLOSED, 22/04/2021,</p>

INEOS Manufacturing Belgium NV 1st Surveillance (Geel)

Summary of Non-compliances and Current Status				
NC Number	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of NC (Open/Closed)
1-2021	NC minor	section 7 of P&C standard RSB-STD-01-001 (Version 3.0) and checklist for additional guidance.	<p>The screening tool, particularly questions 2 and 4 in section 4.1, should be revised and covered in the ESMP accordingly.</p> <p>Closure evidence: Screening tool and ESMP updated</p>	Closed, 23 June 2021
2-2021	NC minor Adjusted from major NC based	requirements 8.3.7, 14.12.2 and 14.12.4 in the Checklist.	<p>Normalization and yield calculation needs to be adjusted and updated in the Handbook. The carbon</p>	Open – due next audit

	on 1 April e-mail guidance from RSB on interim approach to use of LHV for normalisation		balance yield calculations included in section 3.8 of the Handbook are not applicable to RSB and must be deleted.	
'3-2021	NC major	Checklist requirement 11.7	The logo and the claim placed in the Technical Data Sheet are not the most recent versions Closure evidence: Product Description Documents submitted for products 203-OR25BA, 100-GA01BA.pdf, 400-NA01BA.pdf with updated RSB logos displayed.	Closed, 23 June, 2021
'4-2021	OFI	Please refer to sections 9 and 11 of P&C standard RSB-STD-01-001 (Version 3.0) and checklist for additional guidance. (OfI)	Water and waste management plans in sections 9 and 11 of ESMP can be improved in the way key information is conveyed (uses and sources, existing procedures, continuous improvement)	N/A
'5-2021	OFI	The applicability of the exception granted by RSB in regards to the 1:1 conversion factor needs to be confirmed by the operator to the yields updated during the surveillance 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 4.1.4.	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 4.1.4.	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 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 Robert Earley (Lillo, Geel)
	Certification decision:	INEOS Manufacturing Belgium (Lillo) industrial facility certified and added to certificate of INEOS Europe AG according to the standards listed in Section 1.2.2 INEOS Manufacturing Belgium (Geel) industrial facility certified and added to certificate of INEOS Europe AG according to the standards listed in Section 1.2.2
	Certification decision by:	Robert Earley
	Date of decision: For initial or continued certification	14 May 2021 (Lillo) 25 June 2021 (Geel)
	Surveillance schedule:	By 14 May, 2022 (Lillo) By 25 March, 2022 (Geel) Notes: