

Certification Evaluation Report

Roundtable on Sustainable Biomaterials

UPM Kymmene Corporation

SCS Certificate Code: SCS-RSB/PC-00392

Address: UPM Kymmene Oyj: Production plant: Puuportintie 186, 53200 Lappeenranta, Finland
UPM Seven Seas Oy: Alvar Aallon katu 1, 00100 Helsinki, Finland
Milla-Mari Vastavuo - Specialist, Sustainability, Biofuels, Biorefining
www.upm.com

CERTIFIED	EXPIRATION
May 13, 2017	May 12, 2022

DATE(S) OF AUDIT
February 17 - 24, 2020
DATE(S) OF SCOPE EXPANSION
September 29-30, 2020, November 16, 2020
DATE OF LAST UPDATE
January 5, 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. 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	UPM-Kymmene Corporation		
Operator Number	2095		
Contact person	Milla-Mari Vastavuo - Specialist, Sustainability, Biofuels, Biorefining		
Address	Main Office: Alvar Aallon katu 1, 00100 Helsinki, Finland	Telephone	+358 40 842 4454
		Fax	
		e-mail	Milla- Mari.Vastavuo@upm.com
		Website	www.upm.com

1.1.2 Additional Parties Involved

Organization name	UPM Kymmene Oyj
Type of Operation	Production plant
Address	Puuportintie 186, 53200 Lappeenranta, Finland

Organization name	UPM Seven Seas Oy
Type of Operation	Collecting Point and Trader with Storage
Address	Alvar Aallon katu 1, 00100 Helsinki, Finland

1.2 Scope of Certificate

Please select one:	<input checked="" type="checkbox"/> RSB EU RED	<input type="checkbox"/> RSB Global
	<input checked="" type="checkbox"/> RSB Global Advanced Fuels and Advanced product standards	
Please select boxes that apply:	<input type="checkbox"/> Pre-assessment <input type="checkbox"/> Initial Assessment <input type="checkbox"/> Re-certification <input type="checkbox"/> Follow-Up to NCs <input checked="" type="checkbox"/> Scope Expansion	<input type="checkbox"/> 1st Annual Surveillance <input type="checkbox"/> 2nd Annual Surveillance <input checked="" type="checkbox"/> 3rd Annual Surveillance <input type="checkbox"/> 4th Annual Surveillance

Scope (as should appear/appears) on certificate:	Industrial Operator, First Collector, Trader with storage. Outgoing materials and facilities in scope listed in annex.	
The scope assessment agrees with the scope under which the operator applied	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If no, please explain:	NOTE: UPM Sales OY has been removed from scope; Trader with storage activities have been taken over by UPM Seven Seas.	
<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:	99	
Number of women workers	25	

INDUSTRIAL FACILITIES		
Name of Facility	UPM Kymmene Oyj Production plant: Puuportintie 186, 53200 Lappeenranta, Finland	
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Vegetable oil Extraction <input checked="" type="checkbox"/> Biofuel Production and/or Distribution <input type="checkbox"/> Other, please explain here:	
Location/City	Puuportintie 186, 53200 Lappeenranta, Finland	
Geographic location (<i>Latitude & Longitude</i>)	61.071048, 28.237049	
Start date of operations (initial start date)	01.01.2015	
Number of processing steps	4	
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.	The main products in scope are renewable diesel and renewable naphtha. In total, in 2019, 126711.48 Mt of product were sold, of which 2025.86 were RSB Global Advanced Product certified. More product was sold	

	than produced due to changes in product tank levels between years.
Annual throughput of previous 12 months (See confidential annex)	

TRADERS or WAREHOUSES (if in scope)	
1. Name	Teboil Hamina (Warehouse)
Location/City	Hamina, Finland
Geographic location (<i>Latitude & Longitude</i>)	60.528736, 27.152706
Material stored:	Renewable Naphtha, Renewable Diesel
2. Name	Baltic Tank Oy
Location/City	Kotka, Finland
Geographic location (<i>Latitude & Longitude</i>)	60.435538, 26.891209
Material stored:	CTO
3. Name	Baltic Tank Oy
Location/City	Kotka, Finland
Geographic location (<i>Latitude & Longitude</i>)	60.436753, 26.910699
Material stored:	CTO
4. Name	Oiltanking Sonmarin Oy
Location/City	Kotka, Finland
Geographic location (<i>Latitude & Longitude</i>)	60.429855, 26.924155
Material stored:	CTO
5. Name	UPM Tervasaari
Location/City	Valkeakoski, Finland
Geographic location (<i>Latitude & Longitude</i>)	61.266142, 24.024001
Material stored:	CTO
6. Name	Wibax, Norrköping
Location/City	Norrköping, Sweden
Geographic location (<i>Latitude & Longitude</i>)	58.6054178, 16.2062135
Material stored:	CTO
7. Name	Elffi Oy, Rauma
Location/City	Rauma, Finland
Geographic location (<i>Latitude & Longitude</i>)	61.1277, 21.4702
Material stored:	CTO

8. Name	Rasmix Oy
Location/City	Riihimäki, Finland
Geographic location (<i>Latitude & Longitude</i>)	60.769535, 24.785349
Material stored:	CTO

1.3 GHG Intensity

<u>Primary Producers</u>			
Raw Material:	CTO	GHG:	0 g CO ₂ eq/ dry ton raw material
<u>Biofuels Producers</u>			
Please state the GHG emissions occurring at the operator's sites in g CO ₂ eq/ dry-ton for raw materials and intermediary products and g CO ₂ eq/MJ for final biofuels (annualized, after allocation) and if applicable, achieved emission savings, and if applicable, explanation for deviation from typical GHG values			
Final Biofuel:	Renewable Diesel	GHG:	16.17 g CO ₂ eq/ MJ
Final Biofuel:	Renewable Naphtha	GHG:	16.14 g CO ₂ eq/ MJ
Processing residue:	Tall Oil Pitch	GHG:	0 g CO ₂ eq/ dry ton raw material
Processing residue:	Renewable turpentine	GHG:	0 g CO ₂ eq/ dry ton raw material
<u>Advanced products from bio-based feedstocks</u>			
Advanced Product:	Renewable Naphtha	GHG:	-2464.09 kg CO ₂ eq/ dry ton raw material
For advanced products from bio-based feedstocks: if and how the CO ₂ uptake was accounted for (see RSB-STD-02-001)			EN 16760
<u>Operators who use fossil or bio-based end-of-life products or production residues</u>			
For end-of-life products or processing residues: if avoided emissions were accounted for, specify the baseline scenario (see RSB-STD-02-001 and RSB-STD-01-010)			Not accounted

Note: GHGs for traded EU RED material: Materials arriving with certificates already include Etd in their emissions calculation. Materials for which Seven Seas is directly responsible would have distance-related emissions added.

1.4 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	100% RSB certified
For Category I products:	
State the bio-based carbon or bio-based mass content that can be ensured at any time of the production process	100%
State the standard used for measuring or calculating the biobased carbon or bio-based mass content	Mass balance
For Category II products:	
State the recycled carbon content in relation to the total carbon content	NA
State the method used to determine the recycled carbon content	NA
For Category III products:	
State the amount of primary fossil resources saved by the input of eligible feedstock in the production system	NA

1.5 Standards Used

Applicable RSB-Accredited Standards

Title
§ Principles and Criteria (RSB-STD-11-001-01-001 V3.0)
§ RSB Standard for Traceability (Chain of Custody) (RSB-STD-11-001-20-001 V3.6);
§ RSB Standard for Participating Operators (RSB-STD-11-001-30-001 V3.2);
§ RSB Risk Management (RSB-STD-11-001-60-001 V3.2);
§ Procedure on Communication and Claims (RSB-PRO-11-001-50-001 V3.3);
§ RSB Standard for EU Market Access (RSB-STD-11-001 V3.2);
§ RSB Standard for Advanced Products (RSB-STD-02-001 (V2.0)
§ RSB Waste and Residues (RSB-STD-11-001-01-010 V1.2)
All standards employed are available on the websites of the Roundtable on Sustainable Biomaterials (http://rsb.org/sustainability/rsb-sustainability-standards/). Standards are also available, upon request, from SCS Global Services (http://www.scsglobalservices.com/).

2.0 EVALUATION PLANNING & PROCESS

2.1 Documentation Submitted by Operator

Mass Balance.xls	UPM Biorefining Organization Jan 2020, Nov 2019
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UPM BIOFUELS Management system certifications, scopes and product Ecolabels 26 Feb 2019	Sähkötuotannon päästökerroin päivitetty - Utsläppskoefficienten för elproduktion har uppdaterats (Energy Emission Factors for Electricity in Finland)
Verification Review of the Greenhouse Gas Emissions Inventory for UPM: SCS Global Services 9 July 2019	Description of traceability, mass balance and GHG calculation principles – Approved 18 Jan 2019
CV of Milla-Mari Vastavuo	Output from Sustainability Management System for (name omitted) storage site 2019, all deliveries and sustainability characteristics
Job Description, Senior Manager Sustainability and Market Development, January 2020	Environmental Permit Decision, 2 December 2011, No. ESAVI/167/04.08/2011
Supplier Code of Conduct Internal Audit review of (name omitted) Point of Origin	Mass Balance 2019.ppx
RSB Self Risk Assessment	2020.2.14_UPM Biofuels GHG 2019 Apr-Sep, Nov-Dec
2020.2.14_UPM Biofuels GHG Finland RSB Advance products 2019	RSB Screening Tool
Risk Management Plan	ISCC and RSB Procedures

2.2 Audit Type and Determination

The following table summarizes the audit types for RSB Audits:

	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

2.3 Audit Team

2.3.1 Determination of Audit Team

- Desk audits shall always be conducted by at minimum one (1) international lead auditor. The lead auditor appointed may include additional auditors and/or technical experts in the audit team if this is required by the extent of the audit.
- Field audits shall always be led by one (1) international lead auditor.
- The lead auditor appointed shall include at minimum one (1) local auditor in the audit team. The lead auditor appointed may include additional auditors and/or technical experts in the audit team if this is required by the extent of the audit.
- For field audits of participating operators in High Risk class shall always the lead auditor appointed shall appoint at minimum

- one (1) local auditor and
- one (1) technical expert on social issues to evaluate compliance with social requirements and the risk of non-compliance due to social issues and
- one (1) technical expert on environmental issues to evaluate compliance with environmental requirements and the risk of non-compliance due to environmental issues.
- The lead auditor appointed may include additional auditors and/or technical experts in the audit team if this is required by the extent of the audit.

2.3.2 Audit Team

Auditor Name:	Robert Earley	Auditor role:	Lead Auditor
<p>Qualifications: Robert Earley is an auditor of RSB and ISCC certifications, and a certified verifier of the California Low Carbon Fuel Standard, and has been trained in ISO 9001:2015 auditing. Additionally, he is currently an expert consultant on UN, EU, charitable foundation and NGO projects focused on sustainable transportation and air pollution. Prior to becoming a consultant, Robert was the Transport Program Manager of Manila-based Clean Air Asia, promoting clean and efficient freight and logistics across Asia, and before that was the Director of the Clean Transportation Program at the Innovation Center for Energy and Transportation (iCET), which developed standards for lifecycle GHG emissions assessment for biofuels in China, and which became the first member of the RSB in China. He is currently on the board of the Beijing Energy Network as well as the China Carbon Forum. Mr. Earley, who has lived in China since 2005 and is fluent in Mandarin Chinese, studied environmental science at the University of Calgary and Urban and Regional Planning at the University of Waterloo in Canada. His coursework at the University of Calgary included impacts of agriculture and conservation in agricultural areas in southern Alberta</p>			
Auditor Name:	Maite Lasa	Auditor role:	Co-auditor (Audit of 3 Points of Origin; remotely)
<p>Qualifications: Maite Lasa is an RSB, ISCC and Bonsucro auditor. She formerly worked as an Energy Specialist Consultant.</p>			

2.4 Evaluation Schedule and Extent of Audit

2.4.1 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	2 UPM companies: UPM Seven Seas Oy – Collecting point, Trader with storage UPM Kymmene Oyj – Production plant, Trader with storage
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	8 external storage sites and 15 points of origin; Full list provided in Annex 5
Participating Operator Risk Class	Low
Disputes or prior Non-compliances	None
Changes in scope since last evaluation	Addition of materials supplied to UPM with a sustainability delivery note under an EU voluntary sustainability scheme such as biodiesel, carinata grain and oil, rapeseed oil and grain.
Total number of compliance claims	1 on-product compliance claim: RSB Advanced Product 1 off-product compliance claim: UPM's website

2.4.2 Evaluation Itinerary and Activities

3rd surveillance audit plan

<i>Day 1 - Morning</i> 2020-02-17	Storage facility, Kotka, Finland	
8:00 a.m. – 11 a.m.	Opening Meeting and General Requirements (Storage Site) <ul style="list-style-type: none"> – Safety induction – Introduction of auditor and witness auditor from ASI – Introduction to certification program and assessment process to on-site staff – Review of scheduled activities – Review of RSB Procedures; confirm roles, responsibilities and processes, Review of ISCC Procedures – Confirmation of scope of products to be certified – Clarification of all suppliers; i.e. industrial facilities, blending, transportation, storage – Client to outline production process and overall process flow 	Specialist, Sustainability Supply Chain operator auditor Warehouse representatives: Terminal manager Supply manager
	Site Walk-through <ul style="list-style-type: none"> – Layout plan – Technical equipment – critical control points, meters, scales, etc.; – Examples of incoming and outgoing registrations; – Observe storage facilities and critical control points – Interviews with key staff by risk category in absence of supervisors – Evaluation of amount of material contained on selected tanks (for verifying coherence with inventories) 	Specialist, Sustainability Supply Chain operator auditor Warehouse representatives: Terminal manager Supply manager

	<p>Document Review</p> <ul style="list-style-type: none"> - Review facility permits, plans, layouts - Review contracts, list of suppliers, list of customers, with particular attention to ISCC Economic Operators; - Review delivery note, weighbridge tickets, tracking documents, bookkeeping - Analysis of accounting system and records; - Analysis of a sample of transactions (coherence among inventory, periodical reporting, incoming and outgoing documents, contracts with UPM group); - Weighbridge Calibration; - Reporting of sustainable material - only for the option “Mass Balance” of the chain of custody: Mass balance calculations; 	<p>Specialist, Sustainability Supply Chain operator auditor Warehouse representatives: Terminal manager Supply manager</p>
	<p>Closing Meeting</p> <ul style="list-style-type: none"> - Review of non-compliances and opportunities for improvement - Timetables for corrective actions - Questions 	<p>Specialist, Sustainability Supply Chain operator auditor Warehouse representatives</p>
11:00 a.m. – 2:00 p.m.	Lunch and Drive to Hamina (Approx. 30 mins)	

Time	Element/Activity	Personnel
<i>Day 1 - Afternoon</i> 2020-02-17	Storage Facility, Hamina, Finland	
2:00 p.m. – 5:00 p.m.	<p>Opening Meeting (Storage Site)</p> <ul style="list-style-type: none"> - Safety Induction - Introduction of auditor and witness auditor from ASI - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities - Review of RSB Procedures; confirm roles, responsibilities and processes, Review of ISCC Procedures - Confirmation of scope of products to be certified - Clarification of all suppliers; i.e. industrial facilities, blending, transportation, storage - Client to outline production process and overall process flow 	<p>Specialist, Sustainability Supply Chain operator auditor Warehouse representatives: Terminal manager Supply manager</p>
	<p>Site Walk-through</p> <ul style="list-style-type: none"> - Layout plan - Technical equipment – critical control points, meters, scales, etc.; 	<p>Specialist, Sustainability Supply Chain operator</p>

	<ul style="list-style-type: none"> - Examples of incoming and outgoing registrations; - Observe storage facilities and critical control points - Interviews with key staff by risk category in absence of supervisors - Evaluation of amount of material contained on selected tanks (for verifying coherence with inventories) 	auditor Warehouse representatives: Terminal manager Supply manager
	Document Review <ul style="list-style-type: none"> - Review facility permits, plans, layouts - Review contracts, list of suppliers, list of customers, with particular attention to ISCC Economic Operators; - Review delivery note, weighbridge tickets, tracking documents, bookkeeping - Analysis of accounting system and records; - Analysis of a sample of transactions (coherence among inventory, periodical reporting, incoming and outgoing documents, contracts with UPM group); - Weighbridge Calibration; - Reporting of sustainable material - only for the option "Mass Balance" of the chain of custody: Mass balance calculations; - Requirement for Advanced Fuels/ Advanced Products 	Specialist, Sustainability Supply Chain operator auditor Warehouse representatives: Terminal manager Supply manager
	Closing Meeting <ul style="list-style-type: none"> - Review of non-compliances and opportunities for improvement - Timetables for corrective actions - Questions 	Specialist, Sustainability Supply Chain operator auditor Warehouse representatives
	End of Day 1 – Drive to Lappeenranta (1.5 h) and Stay at Hotel for Evening	

Day 2 2020-02-18	Conversion Unit – UPM Lappeenranta Biorefinery (UPM-Kymmene Oyj) Puupartintie 186, 53200 Lappeenranta, Finland	
9:00 a.m.	Opening Meeting - Option to have Helsinki on Skype Call <ul style="list-style-type: none"> - Safety Induction - Introduction of auditor and witness auditor from ASI - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities - Review of RSB Procedures; confirm roles, responsibilities and processes, Review of ISCC Procedures - Confirmation of scope of products to be certified 	Specialist, Sustainability HSE engineer Maintenance manager /automation engineer auditor

	<ul style="list-style-type: none"> - Clarification of all suppliers; i.e. industrial facilities, blending, transportation, storage - Client to outline production process and overall process flow 	
	<p>-Meeting with production manager responsible for production quantity and reporting to understand familiarity with standards and procedure implementation</p> <p>-Meeting with most senior manager on-site to understand overall approach to on-site sustainability</p>	
	<p>Document Review – for any documents available on-site</p> <ul style="list-style-type: none"> - Review of procedures; confirm roles, responsibilities and processes, training plan - Review contracts, list of suppliers, list of customers - Review delivery note, weighbridge tickets, tracking documents - Analysis of accounting system, material balances and records - Reporting of sustainable material - 	<p>Specialist, Sustainability auditor</p> <p>Supply Chain operators, Sourcing Manager and Sales manager as needed via Skype</p>
	<p>GHG introduction and set-up for documents to check at the refinery</p> <ul style="list-style-type: none"> - Auditor(s) take time to review documents, consolidate notes, identify any additional information needed and confirm audit findings 	<p>Specialist, Sustainability auditor</p>
	<ul style="list-style-type: none"> - Biorefinery documentation review Permits, layouts, automation system and reporting - Collection of data for GHG calculation 	<p>Specialist, Sustainability</p> <p>Senior Specialist, Sustainability and Quality development</p> <p>HSE engineer</p> <p>Maintenance manager /automation engineer</p> <p>auditor</p>
12:30 – 2:00	Lunch	
2:00 p.m. – 4:00 p.m.	<p>Site Walk-through</p> <ul style="list-style-type: none"> - Meters and other measurement instruments, data gathering and processing tools are adequate - Interviews with key staff by risk category in absence of supervisors 	<p>Specialist, Sustainability</p> <p>HSE engineer</p> <p>Maintenance manager /automation engineer</p> <p>auditor</p>

	<ul style="list-style-type: none"> - RSB ESMP related topics, other topics where production manager is not needed 	Specialist, Sustainability HSE engineer auditor
4:00	Report Writing Auditor takes time to consolidate notes and confirm audit findings	Auditor
4:30	Interim Findings <ul style="list-style-type: none"> - Presentation of preliminary non-compliances and opportunities for improvement 	Specialist, Sustainability Production Manager HSE engineer auditor
6:00 p.m.	End of Day 2 – Drive to Helsinki (3 hours)	

<i>Day 3</i> 2020-02-18	UPM Sales Office (UPM Sales Oy) UPM, Alvar Aallon katu 1, 00101 Helsinki, FINLAND	
9:00 a.m.	Opening Meeting <ul style="list-style-type: none"> - Introduction of auditor and witness auditor from ASI - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities - Review of RSB Procedures; confirm roles, responsibilities and processes, Review of ISCC Procedures - Confirmation of scope of products to be certified - Clarification of all suppliers; i.e. industrial facilities, blending, transportation, storage - Client to outline production process and overall process flow 	Specialist, Sustainability Auditor Senior management representative Risk management representative
9:30 a.m.	Document Review – Collecting Point <ul style="list-style-type: none"> - Review of procedures; confirm roles, responsibilities and processes, training plan, internal audit plan - Review contracts, list of suppliers, list of customers - Review delivery notes, weighbridge tickets, tracking documents - Analysis of accounting system, material balances and records - Reporting of sustainable material - Mass balance calculations - GHG calculations – input production values - sustainability management, contracts, sourcing, sales and logistics related topics 	Specialist, Sustainability auditor Supply Chain operators, Sourcing Manager and Sales manager as needed via Skype
	<ul style="list-style-type: none"> - Remaining corporate licenses to operate - Communications and claims - Meeting with senior management 	Specialist, Sustainability Auditor

		Senior manager
12:30 – 1:30	Lunch – and auditor report-writing	
1:30 – 3:30	<ul style="list-style-type: none"> - Review of ESMP implementation, RSB Principles & Criteria - Mass balance review - GHG Calculations 	Specialist, Sustainability Senior Specialist, Sustainability and Quality development auditor
5:30 p.m. – 6:00 p.m.	Interim Closing meeting <ul style="list-style-type: none"> - Presentation of general audit finding - Review of non-compliances and opportunities for improvement - Timetables for corrective actions - Reiterate SCS appeal policy Questions	Specialist, Sustainability auditor
6:30 p.m.	End of Day 3 – Drive to Rauma (3 hours)	

Time	Element/Activity	Personnel
<i>Day 4 - Morning</i> 2020-02-20	Storage Facility, Rauma, Finland	
9:00 a.m. – 11 a.m.	Opening Meeting and General Requirements <ul style="list-style-type: none"> - Safety Induction - Introduction of auditor and witness auditor from ASI - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities - Review of RSB Procedures; confirm roles, responsibilities and processes, Review of ISCC Procedures - Confirmation of scope of products to be certified - Clarification of all suppliers; i.e. industrial facilities, blending, transportation, storage - Client to outline production process and overall process flow 	Specialist, Sustainability Supply Chain operator auditor Warehouse representatives: Terminal manager Supply manager
	Site Walk-through <ul style="list-style-type: none"> - Layout plan, - Technical equipment – critical control points, meters, scales, etc.; - Weighbridge Calibration; - Examples of incoming and outgoing registrations; - Observe storage facilities and critical control points - Interviews with key staff by risk category in absence of supervisors 	Specialist, Sustainability Supply Chain operator auditor Warehouse representatives:

	<ul style="list-style-type: none"> - Evaluation of amount of material contained on selected tanks (for verifying coherence with inventories) 	Terminal manager Supply manager
	<p>Document Review</p> <ul style="list-style-type: none"> - Review facility permits, plans, layouts - Review contracts, list of suppliers, list of customers, with particular attention to ISCC Economic Operators; - Review delivery note, weighbridge tickets, tracking documents, bookkeeping - Analysis of accounting system and records; - Analysis of a sample of transactions (coherence among inventory, periodical reporting, incoming and outgoing documents, contracts with UPM group); - Reporting of sustainable material - only for the option "Mass Balance" of the chain of custody: Mass balance calculations; 	Specialist, Sustainability Supply Chain operator auditor Warehouse representatives: Terminal manager Supply manager
	<p>Closing Meeting</p> <ul style="list-style-type: none"> - Review of non-compliances and opportunities for improvement - Timetables for corrective actions - Questions 	Specialist, Sustainability Supply Chain operator auditor Warehouse representatives:
11:00 a.m. – 3:00 p.m.	<p>Lunch and Drive to Riihimäki (Approx. 3 hour drive)</p>	

Time	Element/Activity	Personnel
<i>Day 4 - Morning</i> 2020-02-20	Storage Facility, Riihimäki, Finland	
2:30 p.m. – 5 p.m.	<p>Opening Meeting and General Requirements</p> <ul style="list-style-type: none"> - Introduction of auditor and witness auditor from ASI - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities - Review of RSB Procedures; confirm roles, responsibilities and processes, Review of ISCC Procedures - Confirmation of scope of products to be certified - Clarification of all suppliers; i.e. industrial facilities, blending, transportation, storage - Client to outline production process and overall process flow 	Specialist, Sustainability Supply Chain operator auditor Warehouse representatives: Terminal manager Supply manager
	<p>Site Walk-through</p> <ul style="list-style-type: none"> - Layout plan, 	Specialist, Sustainability

	<ul style="list-style-type: none"> - Technical equipment – critical control points, meters, scales, etc.; - Weighbridge Calibration; - Examples of incoming and outgoing registrations; - Observe storage facilities and critical control points - Interviews with key staff by risk category in absence of supervisors - Evaluation of amount of material contained on selected tanks (for verifying coherence with inventories) 	Supply Chain operator auditor Warehouse representatives: Terminal manager Supply manager
	Document Review <ul style="list-style-type: none"> - Review facility permits, plans, layouts - Review contracts, list of suppliers, list of customers, with particular attention to ISCC Economic Operators; - Review delivery note, weighbridge tickets, tracking documents, bookkeeping - Analysis of accounting system and records; - Analysis of a sample of transactions (coherence among inventory, periodical reporting, incoming and outgoing documents, contracts with UPM group); - Reporting of sustainable material - only for the option “Mass Balance” of the chain of custody: Mass balance calculations; 	Specialist, Sustainability Supply Chain operator auditor Warehouse representatives: Terminal manager Supply manager
	Closing Meeting <ul style="list-style-type: none"> - Review of non-compliances and opportunities for improvement - Timetables for corrective actions - Questions 	Specialist, Sustainability Supply Chain operator auditor Warehouse representatives:
5:00 p.m.	Drive to Helsinki Hotel (Approx. 1.5 hour drive)	

Time	Element/Activity	Personnel
Day 5 Wednesday, 2020-02-21	Point of Origin: Uimaharju, Finland	
7:20 a.m.	Auditor Flies to Joensuu near Uimaharju (Flight AY341). Arrives 8:25 a.m. Auditor picks up car and travels to Uimaharju.	
9:30-11:00	Opening Meeting <ul style="list-style-type: none"> - Introductions - Introduction to certification program and assessment process - Review of scheduled activities 	auditor Pulp mill representatives:

	<ul style="list-style-type: none"> - Confirmation of scope: PO of waste/residues 	Production manager Terminals manager Department secretary Coordinator, chem. pulp
	Site Walk-through <ul style="list-style-type: none"> - Observe process - critical control points 	auditor Pulp mill representatives: Production manager
	Document Review <ul style="list-style-type: none"> - Review contracts, list of customers – self declaration - Review delivery note, weighbridge tickets, tracking documents - Technical infrastructure management (calibration) - Production reports; - Yield calculations 	auditor Pulp mill representatives: Production manager
	Closing Meeting <ul style="list-style-type: none"> - Review of non-compliances and opportunities for improvement - Timetables for corrective actions - Questions 	auditor Pulp mill representatives: Production manager
12:00	Lunch and drive to Joensuu	
	UPM Sales Office (UPM Sales Oy) Via Skype	
3 p.m.	Follow-up on open issues – GHG and mass balance	Specialist, Sustainability auditor
4:30 p.m.	Auditor report writing	Auditor
	Auditor Flies to Helsinki (AY346, 17:35 – 6:40 p.m.) and to Holiday Inn Helsinki – Vantaa Airport Hotel.	

Time	Element/Activity	Personnel
Day 6 Wednesday, 2020-02-24	Online	
4:00 p.m.	Closing Meeting <ul style="list-style-type: none"> - Presentation of general audit finding - Review of non-compliances and opportunities for improvement - Timetables for corrective actions - Reiterate SCS appeal policy Questions	Specialist, Sustainability Auditor Senior management

Scope Expansion Audit Plan

Time	Element/Activity	Personnel
<i>Day 1</i> 29 September 2020	Online - Microsoft Teams	
4:15 pm.	Opening Meeting and General Requirements <ul style="list-style-type: none"> - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities - Review of RSB Procedures; confirm roles, responsibilities and processes - Confirmation of scope of products to be certified - Clarification of all suppliers; i.e. mills, blending, transportation, storage - Client to outline changes to production process and overall process flow 	Management
4:45-5:30 p.m.	Document Review: Participating Operator/ Standards Checklist <ul style="list-style-type: none"> - Updated Organizational Chart – including updated management representatives, etc. - Written description of scope (RSB) - Updated self-risk assessment - Distribution list of system change updates (for ISCC) - Updated management system / QM handbook / internal process documents - Updated ESMP if necessary (RSB) 	Management

Time	Element/Activity	Personnel
<i>Day 2</i>	Online - Microsoft Teams	

30 September 2020		
8:00 a.m.	<ul style="list-style-type: none"> - Template of incoming and outgoing RSB/ISCC material documentation from Seven Seas – including all product characteristics and GHG emission savings, etc. - Updated contracts with buyers, sellers and third-parties - Updated training materials and training records - Updated list of suppliers and recipients of sustainable materials - Mass balance template and/or data 	Management
11:45	<p>Report Writing</p> <ul style="list-style-type: none"> - Auditor(s) take time to consolidate notes and confirm audit findings 	
12:00-12:30	<p>Closing Meeting</p> <ul style="list-style-type: none"> - Presentation of General audit finding - Presentation of all non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy - Questions 	Management

Scope expansion (new materials)

Time	Element/Activity	Personnel
Day 1 16 November 2020	E-mail	
	<p>General Requirements</p> <ul style="list-style-type: none"> - Review of RSB Procedures; confirm roles, responsibilities and processes - Confirmation of scope of products to be certified - Clarification of all suppliers; i.e. materials, certificates, mills, blending, transportation, storage - Client to outline changes to production process and overall process flow 	Management
	<p>Document Review: Participating Operator/ Standards Checklist</p> <ul style="list-style-type: none"> - Written description of scope (RSB) - Updated management system / QM handbook / internal process documents - Updated ESMP if necessary (RSB) 	Management

2.5 Evaluation of Management System

2.5.1 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.

2.5.2 Capacity of the participating operator to implement its management systems

Note: include an overall evaluation of the participating operator’s responsiveness and ability to consistently and effectively implement its management system based on the financial, technical, and human resources available.

See appendix 2

Evaluation of RSB compliance claims and use of RSB trademarks

The RSB short claim, as defined in RSB-PRO-50-001	Advanced Product: No short claim noted on delivery note RSB EU RED: no products were sold.
Any other claims used as per RSB-PRO-50-001	None
Does Operator use RSB trademarks on off-product or on-product claims?	On-product claim: RSB Advanced Product Renewable Naphtha. Off-product claim: UPM website

3.0 RISK ASSESSMENT RESULTS

Risk from 3rd Surveillance Audit

Based on the most recent self-risk assessment (no older than 3 months from the audit date) the PO’s risk assessment results are:	Corresponding risk class (low, medium, high):
7	Low

Risk from Scope Expansion

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
9	Low	28 September 2020 (V. 3.2.1)	Agree with assessment.

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 and Current Status

3 rd 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)
2020-01	Minor	RSB EU RED Standards 1.9, 13.8	Contracts with all aspects of the scope do not specifically require compliance with RSB standards and procedures.	Due Date: Next Audit Status: Open
2020-2	OFI	RSB EU RED Standards 1.10	The PO's risk assessment did not include some very recent developments such as a national strike of some workers that affected the PO's operations. Additionally, it is recommended to use the newest version of the risk-assessment sheet, which will become mandatory 31 December 2020.	Status: Closed
2020-3	OFI	RSB EU RED Standards 1.11	The PO did not conduct an assessment specifically against the RSB procedures and standards. The risk assessment undertaken by the PO could not be transparently mapped to the RSB procedures and standards.	Status: Open
2020-4	Major	EU RED Standards Checklist 6.2.3, 8.3.1,13.5, 13.9, RSB-STD-11-001-01-010 v1.2 Section H.1.2.4	One storage facility was not able to provide mass balance documentation or contract with UPM on site at the time of audit. Update: Contract amendment dated 10.10.2019 provided by UPM on 13 March 2020, Mass balance documentation provided 13 march 2020	Due Date: May 24, 2020 Status: Closed

2020-5	Major	RSB EU RED Standards checklist 8.3.6	At the time of audit, there were inconsistencies between the amount of fuel produced at the biorefinery and the amount of fuel sold from the Teboil site in the mass balance record presented during the audit. Update: Evidence has been submitted describing the tank level changes over the 2018-2019 and 2019-2020 mass balance years.	Due Date: May 24, 2020 Status: Closed
2020-6	Minor	EU RED Checklist 12.2, RSB-PRO-11-001-50-001 Section F Para 4.2	UPM website https://www.upmbiofuels.com/sustainable-choice/certification/ displayed an RSB trademark without the applicable RSB EU RED compliance claim as defined in 4.1.2, or one of the pieces of information listed in 4.2.2.	Due Date: Next Audit Status: Open
2020-7	Major	Advanced Products Checklist Checklist 6.3.2	Name of CB is not included on the sustainability certificate or delivery note. Closed by auditor following audit.	Due Date: May 24, 2020 Status: Closed
2020-8	Major	Advanced Products Checklist 14.13.1	RSB Short claim is not noted on the delivery note. Closed by auditor following audit.	Due Date: May 24, 2020 Status: Closed
2020-9	Major	Advanced Products Checklist 14.13.6	Bio-based content, methodology for determining biobased content is not noted on the delivery note. Closed by auditor following audit	Due Date: May 24, 2020 Status: Closed
2020-10	Minor	Warehouse checklist 1.9	No warehouse contracts include a commitment to comply with RSB Standards and Procedures	Due Date: Next Audit Status: Open
2020-11	OFI	Warehouse checklist 2.1.2	Training of employees at one storage site could not be audited efficiently. Recommend to consolidate training records into an easily auditable table	Status: Open

Scope Expansion: 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)
2020-12	Minor; added during technical review	PO Checklist 1.11; RSB PRO-70-001 3.4.2	The RSB Procedure for Certification Bodies and Auditors requires that Pos submit an updated internal audit with every scope expansion. Operator has not submitted this document as the additional materials added to scope have not yet traded. The materials added to scope will all come with certificates under an EU scheme, and are rated as low risk. However, the function of an internal audit in context of the operator’s scope expansion is	Open Due at next surveillance audit

			<p>to ensure that management documents are updated to reflect the new scope, to check that the system is in place to track different flows of sustainable material by scheme and type, and to ensure that the system is capable of tracking incoming sustainable material from other Pos. Therefore, an internal audit is still appropriate.</p> <p>As the management system documents are written in such a way that new materials introduced into the system under RSB would be tracked correct and the risk evaluated, the technical reviewer grades this non-conformity as a minor.</p>	
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5.0 CERTIFICATION DECISION

Certification Recommendation	
For Surveillance Audits: Operator is to continue as an RSB certified Participating Operator subject to the minor non-compliances stated in Section 4.2.5.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
The SCS evaluation team makes the above recommendation for certification based on the full and proper execution of the SCS Responsible Biofuels Program evaluation protocols. If certification is recommended, the Operator has satisfactorily demonstrated the following without exception:	
Operator has addressed any Major NC(s) assigned during the evaluation.	Yes <input 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:	<p>Due to a national strike by a union of middle-management in plant operations, it was impossible to interview certain employees to understand their competency. This included some plant operators and laboratory technicians.</p> <p>Further, not all points of origin were able to be assessed due to travel restrictions in response to the COVID-19 Pandemic; these points of origin will be assessed remotely at the earliest opportunity.</p>

To be completed by Certification Decision-Making Entity	Technical Review by: If different to decision-maker	Inna Kitaychik
	Certification decision:	Continued certification against the standards listed in Section 1.5
	Certification decision by:	Inna Kitaychik
	Date of decision: For initial or continued certification	Surveillance audit: 4/20/20 Scope Expansion: 12/30/20
	Surveillance schedule:	4 th surveillance audit in February 2021 Notes:

Sub Certificate Codes (if applicable)

Legal Entity/Operational Site	Sub-Certificate Code