

# Surveillance Summary Evaluation Report

*Roundtable on Sustainable Biomaterials*

*Global/Advanced Products*

*Tarkett AB*

**SCS Certificate Code: SCS-RSB-C-0036**

37281 Ronneby, Sweden

Per Sternegard

www.tarket.com

CERTIFIED	EXPIRATION
January 29, 2020	January 28, 2025

DATE(S) OF SURVEILLANCE AUDIT
January 21 and 22, 2021
DATE OF LAST UPDATE
21 July, 2021

*SCS Contact:*

**Matthew Rudolf** | Manager, Biofuels

+1.919.533.4886 (direct) [mrudolf@scsglobalservices.com](mailto:mrudolf@scsglobalservices.com)



**SCS**global  
SERVICES  
Setting the standard for sustainability™

2000 Powell Street, Ste. 600, Emeryville, CA 94608 USA

+1.510.452.8000 main | +1.510.452.8001 fax

[www.SCSglobalServices.com](http://www.SCSglobalServices.com)

## 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](http://www.rsb.org).

### Organization of the Report

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

## CONTENTS

<b>Certification Evaluation Report.....</b>	<b>0</b>
<b>SECTION A – PUBLIC SUMMARY .....</b>	<b>4</b>
<b>1.0 GENERAL INFORMATION .....</b>	<b>4</b>
1.1 Operator Information .....	4
1.1.1 Name and Contact Information .....	4
1.2 Scope of Certificate.....	4
1.2.1 Determination of Extent of Audit .....	4
1.2.2 Standards Used .....	5
1.3 Sites in Scope .....	5
1.3.1 Industrial Facilities .....	5
1.3.2 Traders or Warehouses.....	6
1.4 GHG Intensity.....	8
1.5 Additional Requirements for GHGs, If Applicable.....	<b>Error! Bookmark not defined.</b>
1.6 Advanced Product Information.....	8
<b>2.0 EVALUATION PLANNING &amp; PROCESS.....</b>	<b>8</b>
2.1 Audit Team.....	8
2.2 Evaluation Schedule and Extent of Audit.....	9
2.2.1 RSB Audit types Matrix .....	9
2.2.2 Methodology and Strategies Employed.....	9
2.2.3 Evaluation Itinerary and Activities .....	9
2.3 Documentation Submitted by Operator .....	11
2.4 Evaluation of Management System.....	11
2.4.1 Capacity of the participating operator to implement its management systems.....	11
2.4.2 Evaluation of RSB compliance claims and use of RSB trademarks .....	11
<b>3.0 RISK ASSESSMENT RESULTS .....</b>	<b>12</b>
<b>4.0 RESULTS OF THE EVALUATION .....</b>	<b>12</b>
4.1 Process of Determining Compliance.....	12
4.1.1 Structure of Standard and Degrees of Non-Compliance .....	12
4.1.2 Interpretations of Findings .....	13
4.1.3 Major Non-compliances.....	13

4.1.4 Non-compliances and Current Status ..... 13

**5.0 CERTIFICATION DECISION .....18**

Sub Certificate Codes (if applicable) ..... **Error! Bookmark not defined.**

**SECTION B – APPENDICES (CONFIDENTIAL) .....Error! Bookmark not defined.**

**Appendix 1 – Certification Standard Conformance Table .....Error! Bookmark not defined.**

**Appendix 2 – Audit Participants.....Error! Bookmark not defined.**

List of Operator Staff Consulted ..... **Error! Bookmark not defined.**

## SECTION A – PUBLIC SUMMARY

### 1.0 GENERAL INFORMATION

#### 1.1 Operator Information

##### 1.1.1 Name and Contact Information

Organization name	Tarkett AB		
Operator Number	002120		
Contact person	Per Sternegard		
Address	37281 Ronneby	Telephone	+46 457 71249
	Sweden	Fax	
		e-mail	per.sternegard@tarkett.com
		Website	www.tarkett.com

#### 1.2 Scope of Certificate

Please select one:	<input type="checkbox"/> RSB EU RED	<input checked="" type="checkbox"/> RSB Global
Please select boxes that apply:	<input type="checkbox"/> Pre-assessment <input type="checkbox"/> Initial Assessment <input type="checkbox"/> Re-certification <input type="checkbox"/> Follow-Up to NCs	<input checked="" type="checkbox"/> 1st Annual Surveillance <input type="checkbox"/> 2nd Annual Surveillance <input type="checkbox"/> 3rd Annual Surveillance <input type="checkbox"/> 4th Annual Surveillance
Scope as it appears on certificate:	Production of Vinyl Flooring from 100 % Bio-attributed polyvinyl chloride (PVC)	
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:		
<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>		
<b>Total workers covered by scope of certification:</b>	421	
<b>Number of women workers</b>	77	

##### 1.2.1 Determination of Extent of Audit

Total number of subsidiaries, branch offices, affiliated entities, external third parties	1 Mechanical processor
---	------------------------

contracted or otherwise engaged, operational structures, sites, facilities, processing and production units, and supply chain structures	17 sales organizations (belong to Tarkett Group)
Participating Operator Risk Class	Low
Disputes or prior Non-compliances	Yes
Changes in scope since last evaluation	No

## 1.2.2 Standards Used

### Applicable RSB-Accredited Standards

Standard Name and Version
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 V3.4)
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 Facilities

Name of Facility	Tarkett AB
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: Industrial facility (mechanical operator) producing end product (vinyl flooring)
Location/City	Ronneby, Sweden
Geographic location ( <i>Latitude &amp; Longitude</i> )	56,1764875, 15.2998496
Start date of operations (initial start date)	Certificate of company registration (Date 30 <sup>th</sup> Jul 1900)
Number of processing steps	Production of homogeneous vinyl flooring using PVC as main raw material. No chemical transformation.

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 vinyl flooring will be made using RSB certified bio-attributed PVC (~47%).
<b>Annual throughput of previous 12 months</b> <i>(Can be moved to appendix if certain information is confidential)</i>	
Feedstock Input (Metric Ton)	342.8 MT received in 2019 (prior to certification of the operator) 147,3 MT received in 2020
Final/Primary Product Output (Metric Ton)	150.166 Mt
Intermediate/by-product Output (Metric Ton)	NA
% output yield compared to input material (total output/total input)	47%
Amount sold as RSB certified (tons)	150.166

### 1.3.2 Traders or Warehouses

Name	Trader	Address	Material involved
• Tarkett Holding GmbH	Sales organization	Nachtweideweg 1-7 67227 Frankenthal Germany	RSB certified bio-attributed PVC flooring
• Tarkett Ltd	Sales organization	Dickley Lane Lenham ME17 2QX Maidstone United Kingdom	RSB certified bio-attributed PVC flooring
• Tarkett SPA	Sales organization	Via S. Anna, 6 05035 Narni Scalo Italy	RSB certified bio-attributed PVC flooring
• Tarkett Polska Sp. z o.o.	Sales organization	ul. Karolkowa 30 01-207 Warszawa Poland	RSB certified bio-attributed PVC flooring
• Tarkett, SA	Sales organization	Estrada de Talaíde Cruzamento de São Marcos Edifício Tarkett 2735-531 Cacém Lisbon Portugal	RSB certified bio-attributed PVC flooring

• Tarkett Floors, S.L.	Sales organization	Avda. Llano Castellano, 13-4ª Pl. 28034 Madrid Spain	RSB certified bio-attributed PVC flooring
• Tarkett Baltics	Sales organization	Bauskas street 58A LV-1004 Riga Latvia	RSB certified bio-attributed PVC flooring
• Tarkett Baltics	Sales organization	Parnu mnt. 110-115 11313 Tallinn Estonia	RSB certified bio-attributed PVC flooring
• Tarkett SEE	Sales organization	Industrijska zona bb 21400 Bačka Palanka Serbia	RSB certified bio-attributed PVC flooring
• Tarkett NV	Sales organization	Robert Ramlotstraat 89 9200 Dendermonde Belgium	RSB certified bio-attributed PVC flooring
• Tarkett BV	Sales organization	Taxandriaweg 15 5142 PA Waalwijk Netherlands	RSB certified bio-attributed PVC flooring
• Tarkett Aspen Zemin Kaplamalari Tic. A.S.	Sales organization	Leylak Sokak Murat Is Merkezi B Blok Kat: 6, Daire: 23 34387 Mecidiyekoy Istanbul Turchia	RSB certified bio-attributed PVC flooring
• Tarkett France	Sales organization	1 Terrasse Bellini Tour Initiale 92919 Paris La Defense France	RSB certified bio-attributed PVC flooring
• Tarkett Middle-East	Sales organization	Freeway Center 5th Floor, Sin El Fil 90-1407 Beirut, Lebanon	RSB certified bio-attributed PVC flooring
• Tarkett Oy	Sales organization	Lars Sonckin kaari 16 02600 Espoo, Finland	RSB certified bio-attributed PVC flooring
• Tarkett A/S	Sales organization	Kongelysvej 2 2640 Hedehusene, Denmark	RSB certified bio-attributed PVC flooring



• Tarkett AS	Sales organization	Omstedgata 2, P.O.Box 500, Brakeroya 3002-Drammen, Norway	RSB certified bio-attributed PVC flooring
• Tarkett Australia Pty Ltd	Sales organization	Suite 1, Level 3, 3 Columbia Court, 2153, Baulkham Hills, Australia	RSB certified bio-attributed PVC flooring
• Tarkett Tarkett Hong Kong Ltd	Sales organization	601B Empire Centre, No. 68 Mody Road TSTE, Kowloon, Hong Kong, China	RSB certified bio-attributed PVC flooring

### 1.4 GHG Intensity

No additional GHG claim for Mechanical Processor

### 1.5 Advanced Product Information

*(Can be moved to appendix if certain information is confidential)*

<b>If the feedstock for a batch of RSB certified Advanced Product is not wholly but only partly RSB-certified: state the amount of certified feedstock in relation to the total mass of the feedstock for the appropriate category:</b>	N/A, all PVC used for the IQ Natural is RSB-certified.
<b>For Category III products:</b>	
<b>State the amount of primary fossil resources saved by the input of eligible feedstock in the production system</b>	~47% of total mass of IQ Natural is PVC, out of which the full amount will be 100% bio-attributed RSB-certified PVC.

## 2.0 EVALUATION PLANNING & PROCESS

### 2.1 Audit Team

<b>Auditor Name:</b>	Maite Lasa	<b>Auditor role:</b>	Lead Auditor
<b>Qualifications:</b> Maite is a certified Auditor against sustainability schemes including RSB, ISCC, Bonsucro, and ISO 14001. Previously she 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 received a master’s degree in public administration focused in energy and environment at the Columbia University (New York, USA).			
<b>Auditor Name:</b>	Justin Richter	<b>Auditor role:</b>	GHG Auditor
<b>Qualifications:</b> 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

Time	Element/Activity	Personnel Involved
<b>Day 1</b> 21 <sup>st</sup> January	<b>(via REMOTE VIDEO CONFERENCING)</b>	
9:00 a.m.	<b>Opening Meeting and General Requirements</b> <ul style="list-style-type: none"> <li>– Introduction to certification program and assessment process to on-site staff</li> <li>– Review of scheduled activities</li> <li>– Review of RSB Procedures; confirm roles, responsibilities and processes</li> <li>– Confirmation of scope of products to be certified</li> </ul>	Management

	<ul style="list-style-type: none"> <li>- Clarification of all suppliers; i.e. farms, blending, transportation, storage</li> <li>- Client to outline production process and overall process flow</li> <li>- Review site map(s)</li> <li>- Update from client and any social or environmental changes to the operation</li> <li>- Follow up on implementation of any corrective action plans from previous initial field audit</li> </ul>	
10:00	<p><b>Document Review: Participating Operator/ Standards Checklist</b></p> <ul style="list-style-type: none"> <li>- Review of training procedures and records</li> <li>- Review of Grievance Mechanism</li> <li>- Review of traceability method and implementation (including acquiring, handling, and forwarding sustainable material</li> <li>- Analysis of material balances and records</li> <li>- Review of records</li> <li>- Communications and Claims</li> <li>- Requirement for Advanced Fuels/ Advanced Products</li> </ul>	Management and relevant positions (logistics, sales, production)
13:00	<b>Lunch Break</b>	
14:00	<p><b>Site Walk-through</b></p> <ul style="list-style-type: none"> <li>- Observe operations at processing facility</li> <li>- Observe feedstock and product storage area</li> <li>- Observe chemical storage and disposal</li> <li>- Observe other critical control points</li> </ul>	
15:00	<p><b>Report Writing</b></p> <ul style="list-style-type: none"> <li>- Auditor(s) take time to consolidate notes and confirm audit findings</li> </ul>	
16:00	<p><b>Closing Meeting</b></p> <ul style="list-style-type: none"> <li>- Presentation of General audit finding</li> <li>- Presentation of all non-compliances and opportunities for improvement</li> <li>- Fix timetables for corrective actions</li> <li>- Reiterate SCS appeal policy</li> <li>- Questions</li> </ul>	Management
	<b>End of Day 1</b>	

Note: Closing meeting took place on the 22<sup>nd</sup> February.

### 2.3 Documentation Submitted by Operator

Self-evaluation	Self-risk assessment
Invoices of material sold and purchased samples	Feedstock purchase order confirmation
Sales files	Environmental license
Waste management procedure MA-16	Inovyn letter of intent 2019
IQ Natural brochure	Incoming and outgoing POS samples
IQ mass balance tracking BITS	Records of customer complains and internal handling process
20200310 IQ Natural Next Generation - RSB certification	Update scope of certification (document: RSB-STD-30-001 (Version 3.2), section 1.3)
Production report	Email exchange RSB-Tarkett on communication materials

### 2.4 Evaluation of Management System

#### 2.4.1 Capacity of the participating operator to implement its management systems

The operator is a well-established company with many decades of operation. Through the review carried out during the remote assessment the auditor concludes it has a consolidated management system in place for its on-going operations with systems in place for most aspects relevant to RSB (leadership team, risk management, training, record keeping, grievances, among others). The operator is ISO certified 9001:2015, 14001:2015, 45001:2018, and 50001:2018. It operates with a fully automated production IT support system that has proven traceability of raw materials and quantities in some sampling run during the audit (the auditor viewed how the composition of a final product can be tracked back to the specific batch of input used). IT systems (including MES and SAP) are connected to each other. For the product under the scope (homogeneous vinyl flooring) the company is already implementing product segregation for uncertified bio-based plasticizer, but no mass balance system existed before.

#### 2.4.2 Evaluation of RSB compliance claims and use of RSB trademarks

<p><b>For Advanced Products, signed document specifying claims approved by RSB:</b></p>	<p>Auditor viewed email by RSB approving the following claims:</p> <ul style="list-style-type: none"> <li>- This product leads to a 100% substitution of fossil source PVC with RSB-certified bio-attributed PVC.</li> <li>- Over its production lifecycle, this product provides 50% greenhouse gas savings compared to a fossil material Equivalent.</li> </ul>
---	---

<p><b>If other claims are used, are they in line with scope and allowed claims per RSB-PRO-50-001?</b></p>	<p>Auditor viewed email by SCS approving the POS template prepared by the operator with the following short claim:                      - RSB compliant material                      Caveat: According to the advanced products standard, the short claim should be "RSB compliant advanced product".</p>
<p><b>Does Operator use RSB trademarks on off-product or on-product claims?</b></p>	<p>Claims stated above are used in IQ Natural brochure and associated sales materials.</p>

### 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
Tarkett AB	0	Low	Uploaded in Sharefile in January 2021	No changes

## 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

Summary of Non-compliances and Current Status				
Non-compliance Number	Type of Non-compliance	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of Non-compliance (Open/Closed)
1-2021	Major NC	Requirements in section 2 (2.2, 2.3 and 2.4) in the Checklist	There has been a change in the management representative with the overall responsibility for RSB implementation. The new representative has not been trained yet. The auditor could not verify the risk management knowledge and competences of the newly appointed management representative. The auditor could not see evidence of appropriate	Closed 22 April, 2021

			<p>training to the staff designed in key positions to implement the RSB reflected in the "RSB-STD-30-001 Version".</p> <p>Closure evidence: Auditor received training procedure and training records for Amanda Edlund, March 16, 2021.</p>	
2-2021	Major NC (upgraded from minor NC at main audit)	Requirement 4.1 in the Checklist	<p>Although the grievance mechanism verbally explained by the operator seems aligned with RSB, the auditor could not observe any written procedure to confirm how the grievance mechanism works for RSB considering the large number of sales networks at the international level.</p> <p>Closure evidence: Complaint Procedure "RSB – Hantering av klagomål" 2021-02-12 submitted and accepted. (RSB - Handling of complaints)</p>	Closed 22 April, 2021
3-2021	Major NC	Requirement 5.1 in the Checklist	<p>The are no written procedures that explain the chain of custody system put in place, particularly in relation to the acquisition, handling and forwarding of certified material</p> <p>Closure evidence: File, "iQ Natural mass balance tracking BITS.xlsx" submitted with "Instruction" tab which includes brief CoC procedure.</p>	Closed 22 April, 2021
5-2021	Major NC	Requirement 8.3.5 in the Checklist	<p>The operator does not record the compliance claims associated with each batch of RSB certified material separately.</p> <p>Closure evidence: Inventory received and conversion factor checked, it rightly matches the theoretical conversion factor provided. Auditor accepts the documentation as valid.</p>	Closed 22 April, 2021
6-2021	Major NC	Requirement 8.3.7 in the Checklist	<p>The mass balance is not adequately calculated. The amount of incoming RSB certified product recorded is incorrect and does not reflect the amount stated in invoices and POS. It reflects 350 mt but it should be 342.8 mt according to letter of intent signed with Supplier. Additionally, the mass balance reflects outgoing product prior to the certificate date on January 20<sup>th</sup>, 2020 (operator explained these correspond</p>	Closed 22 April, 2021

			<p>to sample production and not sales to end customers).</p> <p>Closure evidence: File, "iQ Natural mass balance tracking BITS.xlsx" submitted with 2020 delivered vs sold NEW tab, reflecting the correct starting balance. Outgoing materials on 20 January, 2020 were delivered internally to a factory for making product samples. Invoice, delivery note and confirmation of delivery documents were received, noting that the material was sent to the product sample maker, Tarkett France, an internal transfer.</p>	
7-2020	Major NC		<p>The POS does not contain all information required by RSB. In particular it missed to include the operator's valid certificate number and the quantity of certified product.</p> <p>Closure evidence: PoS updated with correct information was received and accepted by the auditor.</p>	Closed, 22 April, 2021
8-2021	Observation	Requirement 1.12 in the Checklist	<p>The operator has added two new sales network entities under its RSB procedures and wishes to expand the scope but has not yet communicated this to the certification body SCS.</p> <p>Closure evidence: Address and contact information of sales entities were provided.</p>	7 July, 2021
9-2021	Observation		<p>Two POS for the same shipment were observed:</p> <ul style="list-style-type: none"> <li>- RBS26, date 27/11/2019, Delivery note 7086498, 25.12 mt -corrected in handwriting)</li> <li>- RBS26, date 31/3/2020, 14 Delivery notes numbers including 70864984)</li> </ul> <p>Closure evidence: Mass balance has been updated to remove the quantity from the first obsolete POS</p>	Closed 10 May, 2021
10-2021	Observation		<p>To better capture the spirit of RSB tracking along the supply chain, it is recommended</p>	Closed 22 April, 2021



			<p>that the operator considers the following modifications in its POS:</p> <ul style="list-style-type: none"> <li>- Update short claim from "RSB compliant material" to "RSB compliant advance product"</li> <li>- State as raw material the raw material at the origin of the supply chain (eg. in the case of the material purchased from Inovyn, raw material refers to the crude tall oil, and country of origin would refer to the country of origin of this material).</li> </ul> <p>Closure evidence: PoS updated with the correct RSB Short Claim. Country of origin for original material and GHG emission value also added to PoS</p>	
11-2021	Observation		<p>The auditor has not yet received the following information:</p> <ul style="list-style-type: none"> <li>- supplier contract with supplier</li> <li>- All associated documentation (should include at least invoice, delivery note, CMR, POS) corresponding to the following samples of RSB incoming/outgoing material: <ul style="list-style-type: none"> <li>- For incoming material: documentation associated to i) Batch ID number RBS26, shipping 27/11/2019, delivery 70864985, ii) Batch ID number 260RF-RBS26, shipping 6/11/2020, delivery 71023081.</li> <li>- For outgoing material: documentation associated to invoice number 2601381260</li> </ul> </li> <li>- Evidence of "re-purchase" of IQ natural reflected in invoice 4090008791</li> <li>- List of RSB customers in 2020 and associated quantities</li> <li>- Inventory or production report reflecting how incoming material consumption matches content declaration (conversion factor)</li> <li>- RSB approval of logo modification</li> </ul> <p>Closure evidence:</p>	<p>All remaining issues closed by 22 April, 2021 except for RSB approval for logo on upcoming product information pamphlet which will be checked at the next audit.</p>

			<p>supplier contract verified by auditor (letter of intent with Inovyn dated October 10th, 2019)</p> <ul style="list-style-type: none"> <li>- incoming/outgoing documentation verified by auditor: documentation associated to i) Batch ID number RBS26, shipping 27/11/2019, delivery 70864985, ii) Batch ID number 260RF-RBS26, shipping 6/11/2020, delivery 71023081 was supplied. For outgoing material, documentation associated to invoice number 2601381260 was supplied.</li> <li>- evidence of internal purchase for sample making verified April 22, 2021: Invoice, delivery note and confirmation of delivery documents were received, noting that the material was sent to the product sample maker, Tarkett France, an internal transfer.</li> <li>- list of customers and associated quantities received and verified by auditor.</li> <li>- Inventory received and conversion factor checked, it rightly matches the theoretical conversion factor provided</li> <li>- RSB approval of logo modification not received (logo in IQ natural brochure is missing RSB web address and RSB approval refers to wordings) – to be checked in upcoming audit with new documentation</li> </ul>	
12-2021	NC Major	Requirement 5.4 in Checklist	<p>Supply contract with purchases or sales (alternatively purchase orders) could not be verified by the auditor.</p> <p>Closure evidence:                  The documents, Customer invoice 2601381260 delivery 111282050.pdf, Delivery note 111282050 and PoS.pdf, and Order confirmation delivery 111282050.pdf were submitted as evidence to close the NC.</p>	22 April, 2021

## 5.0 CERTIFICATION DECISION

Certification Recommendation	
<b>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.</b>	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"/> <b>No Major NCs issued</b> <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:	Some of the documentation issuing processes are not fully automated and are stored physically. Furthermore, the IT system setup required significant time to produce some of the information requested during the audit (for example, a list of RSB sales associated to individual claims). This caused some difficulties in the documents available during the audit, which were limited and not easy to produce/find but eventually produced.

<b>To be completed by Certification Decision-Making Entity</b>	<b>Technical Review by:</b> If different to decision-maker	Robert Earley
	<b>Certification decision:</b>	Operator to continue certification under the standards listed in section 1.2.2
	<b>Certification decision by:</b>	Robert Earley
	<b>Date of decision:</b> For initial or continued certification	21 May, 2021
	<b>Surveillance schedule:</b>	Surveillance audit shall be conducted before 21 January, 2021  Notes: