

Certification Evaluation Summary Report

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

SCS Certificate Code: SCS-RSB/PC-0044

Avenue des Uttins 3
1180 Rolle
Switzerland

Peggy Gerits

<https://www.ineos.com/businesses/ineos-phenol/>

CERTIFIED	EXPIRATION
9 July 2021	8 July 2026

DATE(S) OF AUDIT
25 April 2021 – 11 June 2021
DATE OF LAST UPDATE
20 September 2020

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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 – Phenol Division		
Operator Number	2188		
Contact person	Lundbo, Christian Gerits, Peggy		
Address	Avenue des Uttins 3 1180 Rolle Switzerland	Telephone	Office: +49 2043 958319 Mobile: + 49 160 98980769 / +32 473 812264
		Fax	/
		e-mail	christian.lundbo@ineos.com peggy.gerits@ineos.com
		Website	https://www.ineos.com/businesses/ineos-phenol/

1.1.2 Additional Parties Involved

Organization name	INEOS Styrenics GmbH		
Contact person	Lundbo, Christian Gerits, Peggy		
Address	Paul-Baumann- Straße 1 45764 Marl Germany	Telephone	Office: +49 2043 958319 Mobile: + 49 160 98980769 / +32 473 812264
		Fax	/
		e-mail	christian.lundbo@ineos.com peggy.gerits@ineos.com
		Website	https://www.ineos.com/businesses/ineos-phenol/
Nature of Involvement:			
Cumene production plant			

Organization name	INEOS Phenol GmbH		
Contact person	Lundbo, Christian Gerits, Peggy		
Address	Dechenstraße 3 45966 Gladbeck Germany	Telephone	Office: +49 2043 958319 Mobile: + 49 160 98980769 / +32 473 812264
		Fax	/
		e-mail	christian.lundbo@ineos.com peggy.gerits@ineos.com
		Website	https://www.ineos.com/businesses/ineos-phenol/
Nature of Involvement:			
Phenol production plant			

Organization name	INEOS Phenol Belgium NV		
Contact person	Lundbo, Christian Gerits, Peggy		
Address	Geslecht 1 9130 Beveren Belgium	Telephone	Office: +49 2043 958319 Mobile: + 49 160 98980769 / +32 473 812264
		Fax	/
		e-mail	christian.lundbo@ineos.com peggy.gerits@ineos.com
		Website	https://www.ineos.com/businesses/ineos-phenol/
Nature of Involvement:			
Phenol production plant			

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 <input type="checkbox"/> Re-certification <input type="checkbox"/> Follow-Up to NCs	<input 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:	Industrial Operator, Trader	
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>		
Total workers covered by scope of certification:	INEOS Styrenics GmbH, Marl: 47 INEOS Phenol GmbH, Gladbeck: 310 INEOS Phenol Belgium NV, Beveren: 191 INEOS central office (Switzerland): 40 (oversees not just INEOS Phenol but other business divisions too)	
Number of women workers	INEOS Styrenics GmbH, Marl: 2 INEOS Phenol GmbH, Gladbeck: 54 INEOS Phenol Belgium NV, Beveren: 26	

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	<ul style="list-style-type: none"> ○ 1 Head-Office (INEOS Europe AG – Phenol Division, Switzerland). ○ 1 Cumene production unit (INEOS Styrenics GmbH, Marl, Germany) ○ 2 Phenol production plants (INEOS Phenol GmbH, Germany + INEOS Phenol Belgium NV) ○ 3 external storage providers (see appendix)
Participating Operator Risk Class	Low
Disputes or prior Non-compliances	None, for the units in question that were either brought to the auditor’s attention or that he came across through internet searches.

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 Operator/ Mechanical Processor

Name of Facility	INEOS Styrenics 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: Cumene production plant
Location/City	Paul-Baumann-Straße 1 45764 Marl Germany
Geographic location (<i>Latitude & Longitude</i>)	51.681320455877724, 7.100341456126241
Start date of operations (initial start date)	On the current plot of land (Baufeld) within the Chemiepark Marl: in 1984 the alkylation plant and in 1989 the distillation plant. (Not yet under company name of INEOS, who took over in 2005 only). (A cumene unit was first built already in 1955 at the Marl chemical complex, yet on a different Baufeld)
Number of processing steps	1) alkylation (+ transalkylation) 2) distillation

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.	Synthesis of benzene and propylene (two inputs) → Cumene (1 output) Cumene as intermediate is used for production of phenol, acetone and AMS (see plants below).
Annual throughput of previous 12 months (Commercially sensitive – see appendix)	

Name of Facility	INEOS Phenol 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: Phenol production plant
Location/City	Dechenstraße 3 45966 Gladbeck Germany
Geographic location (<i>Latitude & Longitude</i>)	51.59710123352151, 6.9691447677652985
Start date of operations (initial start date)	1954 (not under INEOS, but under a different company, Phenolchemie)
Number of processing steps	(Hock process) 1) Cumene oxidization → cumene hydroperoxide (CHP) 2) CHP concentration 3) Cleavage of CHP to yield phenol and acetone 4) Neutralization 5) Distillation & purification
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.	Cumene (one input) → Phenol, Acetone, AMS (three outputs)
Annual throughput of previous 12 months (Commercially sensitive – see appendix)	

Name of Facility	
INEOS Phenol Belgium NV	
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: Phenol production plant	
Location/City	
Geslecht 1 9130 Beveren Belgium	
Geographic location (<i>Latitude & Longitude</i>)	
51.29118305864911, 4.272539102577031	
Start date of operations (initial start date)	
1993	
Number of processing steps	
(Hock process) 1) Cumene oxidization → cumene hydroperoxide (CHP) 2) CHP concentration 3) Cleavage of CHP to yield phenol and acetone 4) Neutralization 5) Distillation	
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.	
Cumene (one input) → Phenol, Acetone (two outputs)	
Annual throughput of previous 12 months (Commercially sensitive – see appendix)	

1.3.2 Traders or Warehouses (see appendix – commercially sensitive – see appendix)

1.4 GHG Intensity

GHG emission associated with this product are considered commercially sensitive information and may be requested from INEOS Europe – Phenol Division. GHG calculations have been verified by SCS Global Services as part of this RSB Certification audit.

1.5 Advanced Product Information

<p>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:</p>	<p>N/A 1st certification assessment, no RSB activity here yet</p>
<p>For Category III products:</p>	
<p>State the amount of primary fossil resources saved by the input of eligible feedstock in the production system</p>	<p>N/A Initial audit</p>

2.0 EVALUATION PLANNING & PROCESS

2.1 Audit Team

<p>Auditor Name:</p>	<p>Stefan N. Schumacher</p>	<p>Auditor role:</p>	<p>Lead Auditor</p>
<p>Qualifications: Accredited auditor against 2 RED EU approved voluntary schemes (ISCC & RSB), as well as RSPO, utz, SAI and others. Previously he has worked for SGS Germany as regulatory consultant sustainability. He has received a MSc in Agri-Economics and a BA Honors in Economics/International Dev't Studies from McGill University.</p>			
<p>Auditor Name:</p>	<p>Justin Richter</p>	<p>Auditor role:</p>	<p>GHG Verifier</p>
<p>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).</p>			

2.2 Evaluation Schedule and Extent of Audit

2.2.1 RSB Audit types Matrix

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

2.2.2 Methodology and Strategies Employed

SCS deploys interdisciplinary teams with expertise in agriculture, ecology, forestry, social sciences, natural resource economics, and other relevant fields to assess an Operator’s compliance to RSB standards and policies. Evaluation methods include document and record review, implementing sampling strategies to visit a broad number of site and facility types, observation of implementation of

management plans and policies, and stakeholder analysis. When there is more than one team member, team members may review parts of the standards based on their background and expertise. On the final day of an evaluation, team members convene to deliberate the findings of the assessment jointly. This involves an analysis of all relevant site observations, stakeholder comments, and reviewed documents and records. Where consensus between team members cannot be achieved due to lack of evidence, conflicting evidence or differences of interpretation of the standards, the team is instructed to report these in the certification decision section.

2.2.3 Evaluation Itinerary and Activities

Time	Element/Activity	Personnel Involved
26.04.2021	<p>Site: INEOS Phenol GmbH, Dechenstraße 3, 45966 Gladbeck, Germany</p> <p>Online remote-audit: Microsoft Teams</p>	
8:30 a.m.	<p>Opening meeting and General Requirements</p> <ul style="list-style-type: none"> - Introduction to certification program and assessment process - Introduction by all attendees - Review of scheduled activities <p style="text-align: center;">-----</p> <p>Company presentation</p> <ul style="list-style-type: none"> - overall presentation on INEOS Phenol Europe - A (brief) depiction of operations (we will dive deeper into this later) - Describe site layout (with a layout plan) - Outline production process and overall process flows - Clarification of all subcontracted activities and external storage (if any) - List of your (prospective) RSB suppliers and recipients <p style="text-align: center;">-----</p> <ul style="list-style-type: none"> - Review of your responses in the <i>RSB Screening Tool</i> (PDF) (do please submit this document beforehand already, when completed) - Review of your responses in the <i>RSB Risk Assessment Tool</i> (Excel) (do please submit this document beforehand already) - Supply chain mapping: are all processes and sites identified? <p>Certification details</p> <ul style="list-style-type: none"> - For your future RSB certificates: confirmation of audit standard, correct scope and material/product details and relevant categories (as will be printed on the Annex pages) - Clarification of any questions related to the certification process 	<p>Project-lead for RSB, Specialist, Sustainability</p> <p>& any other staff, if applicable</p>
10:00	<p>GHG data check</p> <ul style="list-style-type: none"> - Review of Utilities activity data, used as basis for the GHG calculation - LCA is an overall assessment of all three sites 	As above

12:30	Lunch Break	
13:00	Continuation of the above, if not yet concluded GHG data check	As above

13:30	<p>Document Review: Compliance with Principles and Criteria</p> <p>Principle 1:</p> <ul style="list-style-type: none"> - Review of all relevant business licenses - Review of land and water use permits <p>Principle 2:</p> <ul style="list-style-type: none"> - Review screening tool - Review environmental and social management plan - Review impact assessments, if applicable - Review stakeholder engagement records <p>Principle 4: (as concretized by PG-2019-01)</p> <ul style="list-style-type: none"> - Pls arrange for an interview-session WITHOUT management, with: <ul style="list-style-type: none"> o Workers' Council / Union representatives, one or two o Staff members (manual labor), one or two <p>Items to be reviewed:</p> <ul style="list-style-type: none"> - Work conditions, piece work and living wage, equality issues, unions - Training and occupational health and safety record - Records for freedom of association mechanism - Check child labour and piece work payments <ul style="list-style-type: none"> o Who is the youngest worker(s) on site? o What is the salary structure for own employees? o Any subcontractors? - Review of any grievances that may have been filed by staff; contracts, policies (like anti-discrimination) and training records <p>Principle 7: Conservation values, ecosystems, buffers, water rights</p> <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 hazardous technologies? - Good practices for storage, handling, use and disposal of fuels, oils and chemicals - Integrated waste management - Resource and energy usage, and efficiency 	<p>Project-lead for RSB, Specialist, Sustainability</p> <p>+</p> <p>Any relevant personnel with expertise on the identified topics / slots</p>
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<p>15:00</p>	<p>Supply Chain & Traceability:</p> <ul style="list-style-type: none"> - Review of contract volumes for certified materials and products, if any already in place - How are RSB materials physically handled and traceability ensured in the ERP? - Provide a template of how your future sustainability declarations (outgoing delivery notes) will look for RSB <ul style="list-style-type: none"> o The template of future sustainability declarations will be the same for all sites and issued by Business Service in Gladbeck - Additional RSB requirements for Advanced Fuels/ Advanced Products <p>-----</p> <p>Mass Balance (MB):</p> <ul style="list-style-type: none"> - Please provide a template of what your Mass balance will look like - What data feeds into your Mass balance? - Review of the template: does it meet all RSB requirements? - Review of an exemplary production report and conversion factors (yield, losses) 	<p>As above</p> <p>& any other staff, as per internal division of labour and responsibilities between involved departments</p>
<p>16:00</p>	<p>Quality Management System:</p> <ul style="list-style-type: none"> • Quick overview of existing QM System and certification(s) like ISO 9001, ISO 50001 etc., if in place • RSB control points at the company? • SOPs / work instructions relevant to RSB • Documented responsibilities of employees concerning RSB (Organizational chart, Job description) • Review of training procedures and records • Review of Grievance Mechanism • Internal Audit • Management Review • Calibration of RSB relevant technical installations (scales, weighbridge or other measuring instruments), where applicable • Communications and Claims • Any other aspects related to QMS <p>Other items / Administrative tasks:</p> <ul style="list-style-type: none"> • Signed <i>RSB's Terms and Conditions</i> 	<p>Project-lead for RSB, Specialist, Sustainability</p> <p>+</p> <p>QA representatives</p>

(in parallel with other points)	<p>A Site Walk-through typically includes...</p> <ul style="list-style-type: none"> - Observe operations at processing facility - Observe ponds/tanks/reservoir(s) - Observe feedstock and product storage area - Observe chemical storage and disposal - Observe sludge repository or disposal - Observe other critical control points <p>... as this is a remote-audit, we will do a virtual site-tour by looking at the site map and process diagrams, and photo -/ or video-documentation.</p>	Project-lead for RSB, Specialist, Sustainability + Plant management department
Flexibly:	<p>Stakeholder Interviews (can also be scheduled for any other day)</p> <ul style="list-style-type: none"> - Auditor to listen to independent assessment of prior and informed consent - Independent cross check of potential social (e.g status and impacts, land tenure, food security) and environmental issues (e.g. understanding of no-go areas, high biodiversity or special conservation areas addressed or not) 	Local stakeholders
16:45	<p>Review of all notes from audit-day</p> <ul style="list-style-type: none"> - Auditor(s) take time to consolidate notes and confirm audit findings 	Auditor alone
17:00	<p>(Tentative) Closing Meeting</p> <ul style="list-style-type: none"> - Presentation of General audit finding from this audit day - Presentation of all non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy - Questions 	Project-lead for RSB, Specialist, Sustainability + Other staff
	End of Assessment	

Time	Element/Activity	Personnel Involved
29.04.2021	<p>INEOS Phenol Belgium, Geslecht 1, 9130 Beveren, Belgium</p> <p>Online remote-audit: Microsoft Teams</p>	
8:30 a.m.	<p>Opening meeting and General Requirements</p> <ul style="list-style-type: none"> - Introduction to certification program and assessment process - Introduction by all attendees - Review of scheduled activities <p style="text-align: center;">-----</p> <p>Company presentation</p> <ul style="list-style-type: none"> - Describe site layout (with a layout plan) - Clarification of all subcontracted activities and external storage (if any) 	Project-lead for RSB, Specialist, Sustainability & any other staff, if applicable

	<p style="text-align: center;">-----</p> <ul style="list-style-type: none"> - Review of <i>RSB Screening Tool</i> (PDF) - Review of <i>RSB Risk Assessment Tool</i> (Excel) - Supply chain mapping: are all processes and sites identified? <p>Certification details</p> <ul style="list-style-type: none"> - For future RSB certificates: confirmation of audit standard, correct scope and material/product details and relevant categories (as will be printed on the Annex pages) - Clarification of any questions related to the certification process 	
<p>09:30</p>	<p>Document Review: Compliance with Principles and Criteria</p> <p>Principle 1:</p> <ul style="list-style-type: none"> - Review of all relevant business licenses - Review of land and water use permits <p>Principle 2:</p> <ul style="list-style-type: none"> - Review screening tool - Review environmental and social management plan - Review impact assessments, if applicable - Review stakeholder engagement records <p>Principle 4:</p> <ul style="list-style-type: none"> - Pls arrange for an interview-session WITHOUT management, with: <ul style="list-style-type: none"> o Workers’ Council / Union representatives, one or two o Staff members (manual labor), one or two <p>Items to be reviewed:</p> <ul style="list-style-type: none"> - Work conditions, piece work and living wage, equality issues, unions - Training and occupational health and safety record - Records for freedom of association mechanism - Check child labour and piece work payments <ul style="list-style-type: none"> o Who is the youngest worker(s) on site? o What is the salary structure for own employees? o Any subcontractors? - Review of any grievances that may have been filed by staff; contracts, policies (like anti-discrimination) and training records <p>Principle 5 (very brief review):</p> <ul style="list-style-type: none"> - Social and economic development <p>Principle 6 (very brief review):</p> <ul style="list-style-type: none"> - Food security <p>Principle 7: Conservation values, ecosystems, buffers, water rights</p> <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 hazardous technologies? - Good practices for storage, handling, use and disposal of fuels, oils and chemicals - Integrated waste management - Resource and energy usage, and efficiency <p>Principle 12:</p> <ul style="list-style-type: none"> - Review documentation of historic land use/land tenure, legal tenure 	<p>Project-lead for RSB, Specialist, Sustainability</p> <p>+</p> <p>Any relevant personnel with expertise on the identified topics / slots</p>

12:30	Lunch Break	
13:15	Continuation of the above	As above

Time	Element/Activity	Personnel Involved
30.04.2021	Paul-Baumann-Straße 1, 45772 Marl, Germany Online remote-audit: Microsoft Teams	
8:30 a.m.	<p>Opening meeting and General Requirements</p> <ul style="list-style-type: none"> - Introduction to certification program and assessment process - Introduction by all attendees - Review of scheduled activities <p>-----</p> <p>Company presentation</p> <ul style="list-style-type: none"> - Describe site layout (with a layout plan) - Clarification of all subcontracted activities and external storage (if any) <p>-----</p> <ul style="list-style-type: none"> - Review of <i>RSB Screening Tool</i> (PDF) - Review <i>RSB Risk Assessment Tool</i> (Excel) - Supply chain mapping: are all processes and sites identified? <p>Certification details</p> <ul style="list-style-type: none"> - For future RSB certificates: confirmation of audit standard, correct scope and material/product details and relevant categories (as will be printed on the Annex pages) - Clarification of any questions related to the certification process 	<p>Project-lead for RSB, Specialist, Sustainability</p> <p>& any other staff, if applicable</p>
09:30	<p>Document Review: Compliance with Principles and Criteria</p> <p>Principle 1:</p> <ul style="list-style-type: none"> - Review of all relevant business licenses - Review of land and water use permits <p>Principle 2:</p> <ul style="list-style-type: none"> - Review screening tool - Review environmental and social management plan - Review impact assessments, if applicable - Review stakeholder engagement records <p>Principle 4:</p> <ul style="list-style-type: none"> - Pls arrange for an interview-session WITHOUT management, with: <ul style="list-style-type: none"> o Workers' Council / Union representatives, one or two o Staff members (manual labor), one or two <p>Items to be reviewed:</p> <ul style="list-style-type: none"> - Work conditions, piece work and living wage, equality issues, unions - Training and occupational health and safety record - Records for freedom of association mechanism - Check child labour and piece work payments 	<p>Project-lead for RSB, Specialist, Sustainability</p> <p>+</p> <p>Any relevant personnel with expertise on the identified topics / slots</p>

	<ul style="list-style-type: none"> ○ Who is the youngest worker(s) on site? ○ What is the salary structure for own employees? ○ Any subcontractors? – Review of any grievances that may have been filed by staff; contracts, policies (like anti-discrimination) and training records <p>Principle 5 (very brief review):</p> <ul style="list-style-type: none"> – Social and economic development <p>Principle 6 (very brief review):</p> <ul style="list-style-type: none"> – Food security <p>Principle 7: Conservation values, ecosystems, buffers, water rights</p> <p>Principle 8: (not applicable for this scope, can be skipped)</p> <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 hazardous technologies? – Good practices for storage, handling, use and disposal of fuels, oils and chemicals – Integrated waste management – Resource and energy usage, and efficiency <p>Principle 12:</p> <ul style="list-style-type: none"> – Review documentation of historic land use/land tenure, legal tenure 	
12:30	Lunch Break	
13:15	Continuation of the above	As above

NB: Further Audits were conducted with external warehouse operators (for extra rented storage capacities) at end of May. The audit plans are not copied here so as not to disclose any commercially sensitive information of other parties involved.

2.3 Evaluation of Management System

2.3.1 Capacity of the participating operator to implement its management systems

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

The three European processing sites under *INEOS EUROPE AG – Phenol Division* have in place validated management systems already (see below), consolidated over years of activity in this sector. The RSB Certification audits have been well prepared, with a number of employees from each site involved in the preparation as well as the audit(s) itself. Documents and evidence were readily available and feedback / responses provided immediately or within a few days delay.

INEOS Styrenics GmbH:

- DIN EN ISO 14001:2015 current certificate validity: from 11.02.2019 - 10.02.2022 (for the scope of "Scope: "Production and distribution of cumene"), Certificate n° 45772/02-19_c [Certification Body: ESC Cert GmbH]
- DIN EN ISO 50001:2018 current certificate validity: from 19.03.2020 - 10.02.2022 (for the scope of "Scope: "Production and distribution of cumene"), Certificate n° 45772/02-19_a [Certification Body: ESC Cert GmbH]

INEOS Styrenics (Marl) used to also have ISO 9001 certification. But this was discontinued in 2016. Nonetheless they continue to maintain a 9001-compliant QMS (only without the external validation of a certification body), which is verified by trained internal auditors. And they maintain the above-mentioned certifications for ISO 14001 (Environment) and 50001 (Energy) -management system certifications.

INEOS Phenol GmbH:

- DIN EN ISO 9001:2015 (for the scope: "Production and distribution of phenol. Acetone and alpha-methylstyrene"), Certificate n° 45966/02-19_c, current certificate validity: from 11.02.2019 - 10.02.2022 [Certification Body: ESC Cert GmbH]
- DIN EN ISO 14001:2015 same CB, validity period and scope as above; Cert n° 45966/02-19_e
- DIN EN ISO 50001:2018, (same CB and same scope as above), current certificate validity: from 19.03.2020 - 10.02.2022, Certificate n° 45966/02-19_a
- OHSAS 18001:2007 (Occupational Safety Management System) same CB, validity period and scope as above. Cert n° 45966/02-19

INEOS Phenol Belgium NV:

Multiple certifications since a number of years, namely:

- ISO 9001:2015; current certificate validity: 13.09.2018 - 12.09.2021; single-site Certificate (for the scope of "Production and distribution of Phenol, Acetone and alpha-Methylstyrene"), Cert. N° BE011095 Vers. 1 [Certification Body: Bureau Veritas]
- ISO 14001:2015; with the same validity period and scope as above, Cert. N° BE011096 Vers. 1 [Certification Body: Bureau Veritas]
- ISO 50001:2018 current certificate validity: 20.09.2018 - 19.09.2021 (same scope as above) Cert. N° BEL-180052/EnMS [Certification Body: Bureau Veritas]

2.3.2 Evaluation of RSB compliance claims and use of RSB trademarks

<p>Are all claims used in line with scope and allowed claims per RSB-PRO-50-001 or Advanced Product Standard, as applicable?</p>	<p>N/A 1st certification assessment, so far no use of Claims.</p> <p>INEOS Phenol is a producer of intermediate petrochemical products, to be used in further production in a wide variety of products and industries. The responsible staff for RSB certification anticipate that claims will predominately reside in marketing materials, such as corporate newsletters or presentations, but also on invoices.</p> <p>For incoming materials (benzene + propylene), the claims associated with the batches will have been defined by contracts / purchase agreements with the supplier INEOS Europe AG.</p> <p>Whether it's "bio-attributed" or "recycled (plastic) attributed", the chain of custody rules apply, and on the outbound side the product-batches shall carry the same claims as on the inbound side.</p> <p>Staff are aware that for the creation of any claims – be in press releases or on outgoing invoices – RSB Procedure on Communication and Claim (RSB-PRO-50-001) will have to be consulted. This is also spelled out in Section 12 - Procedure for RSB Claims - of their RSB Handbook.</p>
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<p>If claims deviate from approved language in standard, signed document specifying claims approved by RSB:</p>	<p>N/A 1st certification assessment, so far no use of Claims. Requirements are understood.</p>
<p>Does Operator use RSB trademarks on off-product or on-product claims?</p>	<p>N/A 1st certification assessment, so far no use of Claims. On-product claims are unlikely as the company has only B2B sales and manufactures no consumer-facing products.</p>

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)

Stakeholder Comments	SCS Response
<p>Economic Concerns</p>	
<p>N/A None received</p>	
<p>Social Concerns</p>	
<p>Positive feedback: A hospice belonging to the registered association <i>Deutscher Kinderhospizverein e.V. Ambulanter Kinder- und Jugendhospizdienst Emscher-Lippe</i> (Gladbeck), who reached out by telephone to express their gratitude for receiving regular charity donations from INEOS Phenol Gladbeck.</p>	<p>Not classified as a concern</p>
<p>Environmental Concerns</p>	
<p>N/A None received</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
INEOS Styrenics GmbH (Marl)	3	low	April 2021	3 (Auditor concurs)
INEOS Phenol GmbH (Gladbeck)	0	low	April 2021	0 (Auditor concurs)
INEOS Phenol Belgium NV (Beveren)	3	low	April 2021	3 (Auditor concurs)
Overall Risk				LOW

4.0 RESULTS OF THE EVALUATION

4.1 Process of Determining Compliance

4.1.1 Structure of Standard and Degrees of Non-Compliance

RSB-accredited biofuel standards consist of a three-level hierarchy: the principle, the criteria that correspond to that principle, and then the performance indicators that elaborate upon each criterion. Consistent with SCS Sustainable Biofuels Program evaluation protocols, the team collectively determines whether or not the subject operation is in compliance with every applicable indicator of the relevant sustainable biofuel standard. Each non-compliance must be evaluated to determine whether it constitutes a major or minor non-compliance at the level of the associated criterion or sub-criterion. Not all indicators are equally important, and there is no simple numerical formula to determine whether an operation is in non-compliance. The team therefore must use their collective judgment to assess each criterion and determine if the Operator is in compliance. If the Operator is determined to be in non-compliance at the criterion level, then at least one of the applicable indicators must be in major non-compliance.

4.1.2 Interpretations of Findings

Major Non-compliances, either alone or in combination with non-compliances of other applicable indicators, result (or are likely to result) in a fundamental failure to achieve the objectives of the relevant RSB Criterion. These non-compliances must be resolved or closed out before a certificate can be awarded. If Major NCs arise after an operation is certified, the timeframe for correcting these non-

compliances is typically no more than three months. Certification is contingent on the operator’s response to the NCs within the stipulated time frame.

Minor Non-compliances are typically limited in scale or can be characterized as an unusual lapse in the system. Most minor NCs are the result of a non-conformance at the indicator-level. Non-compliances must be closed out within a specified time period of award of the certificate.

Opportunity for Improvement is an observation made which does not fully impact compliance but could potentially affect the PO’s ability to comply with RSB requirements in the future.

4.1.3 Major Non-compliances

<input checked="" type="checkbox"/>	No major NCs were issued to the Operator during the evaluation. Any minor CARs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
<input type="checkbox"/>	Major NCs were issued to the Operator during the evaluation, which have all been closed to the satisfaction of the audit team and meet the requirements of the standards. Any minor CARs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
<input type="checkbox"/>	Major NCs were issued to the Operator during the evaluation and the Operator has not yet satisfactorily closed all major NCs.

4.1.4 Non-compliances and Current Status

Summary of Non-compliances and Current Status				
Non-compliance Number	Type of Non-compliance	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of Non-compliance (Open/Closed)
2021-1 (Marl, Gladbeck and Beveren) Raised in technical review	Minor NC	RSB Reference: RSB-STD-30-001 Standard Checklists, criterion 1.7	Contract with storage providers missing clause on compliance with RSB Standards and procedures or other relevant suitable requirements.	Open
2021-2	Observation for Improvement	Checklist 1.10	Although the self-evaluation was complete, it could be more comprehensive in the future to provide better transparency into the audit outcomes.	Open
2021-3	Observation for Improvement	Principle 9	The company has put a system in place which satisfies all prior inspections by other bodies/authorities in relation to water management plan. Bringing in water accounting and water efficiency targets would provide a stronger basis for an assessment on the topic of water	Open

			management practices. During this audit the focus was not on Principle 9 (Water) alone but many other topics too, and so, how effective INEOS' fostering of water efficient technologies and practices is, could probably be analysed in much greater detail	
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5.0 CERTIFICATION DECISION

Certification Recommendation	
For Initial and Re-certifications: Operator to be awarded RSB certification subject to the minor non-compliances stated in Section 4.2.5.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
The SCS evaluation team makes the above recommendation for certification based on the full and proper execution of the SCS Responsible Biofuels Program evaluation protocols. If certification is recommended, the Operator has satisfactorily demonstrated the following without exception:	
Operator has addressed any Major NC(s) assigned during the evaluation.	Yes <input type="checkbox"/> No <input type="checkbox"/> No Major NCs issued <input checked="" type="checkbox"/>
Operator has demonstrated that their system of management is capable of ensuring that all of the requirements of the applicable standards are met over the sites and facilities covered by the scope of the evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Operator has demonstrated that the described system of management is being implemented consistently over the sites and facilities covered by the scope of the certificate.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Comments and/or details of any issue which was difficult and/or impossible to evaluate:	<p>As this was a remote-audit, many of the assessment points related to infrastructure were not inspected on-site. This would relate for example to correct handling, storage and disposal of chemicals; tank catchment areas etc. These points were thus assessed via remote-audit techniques i.e. through interviews and gauging knowledge of the staff, documentation and requesting photographic evidence.</p> <p>Further, for the Belgian site which is located in the region of Vlaanderen (Flanders) in Belgium, assessing some of the documents in Dutch language was difficult. (Belgium is officially trilingual and the auditor speaks both French and German, yet the webpages for the Flanders region appeared to only be available in Dutch, as were operational permits issued to INEOS Phenol Belgium.)</p>

To be completed by Certification Decision-Making Entity	Technical Review by: If different to decision-maker	Robert Earley
	Certification decision:	Certificate granted under the standards and procedures listed in section 1.2.2
	Certification decision by:	Robert Earley
	Date of decision: For initial or continued certification	July 9, 2021
	Surveillance schedule:	Next Surveillance audit must occur before July 9, 2022 Notes: