

Certification Evaluation Report

Roundtable on Sustainable Biomaterials

Global Advanced Products

INEOS Europe AG – Oxide

SCS Certificate Code: SCS-RSB/PC-0047

Alte Str. 201, Cologne, Germany

Bart Loos

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

CERTIFIED	EXPIRATION
9 February 2022	8 February 2027

DATE(S) OF INITIAL AUDIT Köln Site
6-7 December 2021
DATE(S) OF SCOPE EXTENSION AUDIT Zwijndrecht Site
2-3 June 2022
DATE OF LAST UPDATE
2 September, 2022

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FOREWORD

SCS Global Services (SCS) is a certification body accredited by the Roundtable on Sustainable Biomaterials (RSB) to conduct evaluations of biofuel operators (CB Registration No. 592). Under the RSB/SCS certification system, participating operators meeting international standards of biofuel production can be certified as “sustainable,” thereby permitting the Operator’s use of the RSB endorsement and logo in the marketplace subject to regular RSB/SCS oversight.

SCS deploys interdisciplinary teams of natural resource specialists and other experts all over the world to conduct evaluations of biofuel operations. SCS evaluation teams collect and analyze written materials, conduct interviews with Participating Operator’s staff and key stakeholders, and complete field and office audits of the operation(s) identified in the certification scope. Upon completion of the fact-finding phase of all evaluations, SCS teams determine compliance to the RSB Principles and Criteria.

Please Note: An RSB certificate itself does not constitute evidence that a particular product supplied by the certificate holder is certified to RSB standards. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required RSB claim is clearly stated on-product. For more information about the RSB, visit their website at www.rsb.org.

Organization of the Report

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

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SECTION A – PUBLIC SUMMARY

1.0 GENERAL INFORMATION

1.1 Operator Information

1.1.1 Name and Contact Information

Organization name	INEOS Europe AG – Oxide		
Operator Number	2122		
Contact person	Bart Loos		
Address	Alte Str. 201, Cologne, Germany	Telephone	+32 3 250 90 10
		Fax	
		e-mail	bart.loos@ineos.com
		Website	https://www.ineos.com/businesses/ineos-oxide/

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 (Köln (Initial audit), Zwijndrecht (scope extension)) <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:	Production of bio-attributed ethylene oxide from bio-attributed ethylene	
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:		
<i>Note: If the scope of certification changes or is different than what is listed above, please contact SCS.</i>		
Total workers covered by scope of certification:	Köln EO unit: approx. 45 people (total Oxide Köln: 140 people) Zwijndrecht EO, EG, Alkox and C2T unit: approx. 55 people (total Oxide Zwijndrecht 530 people)	

1.2.1 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
Oxide Unit Köln	0	Low	26 Nov 2021	Auditor concurs with the results
Oxide unit Zwjindrecht – scope extension	0	Low	1 June 2022	Auditor concurs with the results
Overall Risk				Low

1.2.2 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

1.2.3 Standards Used

Applicable RSB-Accredited Standards

Standard Name	Standard number and version	Date of Standard
RSB Principles and Criteria	RSB-STD-01-001 V3.0	November 2016
RSB Procedure for Traceability (Chain of Custody)	RSB-PRO-20-001 V3.2	May 2020
RSB Procedure for Participating Operators	RSB-PRO-30-001 V3.3	June 2021
RSB Procedure for Communications and Claims	RSB-PRO-50-001 V3.5	November 2020
RSB Procedure for Risk Management	RSB-PRO-60-001 V3.3	May 2021
RSB GHG Calculation Methodology	RSB-STD-01-003-01 V2.3	August 2017
RSB Standard for Advanced Products	RSB-STD-02-001 V2.0	December 2018

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.

2.0 Determination of Extent of Audit

2.1.1 Initial audit (Köln site)

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 in total: One industrial operator (Köln)
Participating Operator Risk Class	Low Risk
Disputes or prior Non-compliances	None – initial audit

2.1.2 Scope extension audit (Zwijndrecht site)

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	1 in total: One industrial operator (Zwijndrecht) – scope extension
Participating Operator Risk Class	Low Risk
Disputes or prior Non-compliances	None – initial audit

2.2 Sites in Scope

2.2.1 Industrial Operator – Initial audit (Köln site)

Name of Facility	INEOS Manufacturing Deutschland GmbH Oxide Unit
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: Ethylene Oxide production
Location/City	Cologne, Germany
Geographic location (<i>Latitude & Longitude</i>)	51.07545, 6.84902
Start date of operations (initial start date)	1978
Number of processing steps	1) Reaction: Ethylene + Oxygen --> Ethylene oxide (EO) 2) Adsorption of EO 3) Desorption of EO 4) Removal of light components 5) EO distillation

	Product: Ethylene Oxide By-product: Glycol
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.	Production of Bio-attributed Ethylene Oxide
Annual throughput of previous 12 months	
Feedstock Input (Metric Ton)	0 – initial audit
Final/Primary Product Output (Metric Ton)	Initial audit
Intermediate/by-product Output (Metric Ton)	Initial audit
% output yield compared to input material (total output/total input)	99% based on historical data
Amount sold as RSB certified (tons)	0 – initial audit

2.2.2 Industrial Operator – Scope extension audit (Zwijndrecht site)

Name of Facility	INEOS NV Oxide Industrial operator
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: Ethylene Oxide and Glycol production
Location/City	Zwijndrecht, Belgium
Geographic location (<i>Latitude & Longitude</i>)	51.237740, 4.318002
Start date of operations (initial start date)	1966
Number of processing steps	1) Reaction: Ethylene + Oxygen --> Ethylene oxide (EO) 2) Adsorption of EO 3) Desorption of EO 4) Removal of light components 5) EO distillation Product: Bio-attributed Ethylene Oxide By-products: bio-attributed Mono Ethylene Glycol (MEG), bio-attributed Di Ethylene Glycol (DEG), bio-attributed Tri Ethylene Glycol (TEG) bio-attributed Poly Ethylene Glycol 2000 ST (PEG 2000 ST)
Description of the product or the product component that the certification covers, including,	Production of Bio-attributed Ethylene Oxide Production of Bio-attributed other products: bio-attributed Mono Ethylene Glycol (MEG), bio-

if applicable, the specification of the mass of the certified component related to the total product.	<p>attributed Di Ethylene Glycol (DEG), bio-attributed Tri Ethylene Glycol (TEG) bio-attributed Poly Ethylene Glycol 2000 ST (PEG 2000 ST)</p> <p>Bio-attributed ethylene is traded</p>
Annual throughput of previous 12 months	
Feedstock Input (Metric Ton)	0 – initial audit
Final/Primary Product Output (Metric Ton)	Initial audit
Intermediate/by-product Output (Metric Ton)	Initial audit
% output yield compared to input material (total output/total input)	99% based on historical data
Amount sold as RSB certified (tons)	0 – initial audit

2.2.3 Traders or Warehouses

Limited Risk Sales Entity	
1. Name	INEOS Sales Belgium (sales entity only)
Location/City	Rue de Ransbeek 310, 1120 Bruxelles, Belgium
Material stored:	N/A sales unit only

2.3 GHG Intensity

1. INEOS Manufacturing Deutschland GmbH Oxide Unit – Initial audit (Köln site)			
Advanced products from Category III feedstocks: (Ep for processing Bio-attributed EO)			
Advanced Product:	Bio-attributed Ethylene Oxide (EO)	GHG:	855.2 kg CO₂eq/dry-ton (from C-2 to Ethylene Oxide)
2. INEOS NV Oxide Industrial operator – Scope extension audit (Zwijndrecht site)			
Advanced products from Category III feedstocks: (all Ep for processing Bio-attributed EO)			
Advanced Product:	Bio-attributed Ethylene Oxide (EO)	GHG:	368.0 kgCO₂eq/dry-ton for ethylene oxide, 202.5 kgCO₂eq/dry-ton for MEG, 421.1 kgCO₂eq/dry-ton for DEG, 219.9 kgCO₂eq/dry-ton for TEG, 198.6 kgCO₂eq/dry-ton for PEG2000ST

2.4 Advanced Product Information

2.4.1 Initial audit (Köln site)

<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>Initial audit. All certified products are planned to be 100% RSB certified</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>Initial audit. The estimated yield of the conversion process is 87.1%. Based on 3-year historical average. Therefore, it is estimated that for 1 Mt of output bio-attributed material, 726 kg of Fossil ethylene is displaced in the production system</p>

2.4.2 Scope extension audit (Zwijndrecht site)

<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>Initial audit. All certified products are planned to be 100% RSB certified. However, the PO will also consider claiming 25%, 30%, 50%, 75% of fossil substitution and GHG savings.</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>Initial audit. The molar yield determined based on 3-year historical average resulted in 1.343 kg EO/kg Ethylene. Therefore, it is estimated that for 1 Mt of output bio-attributed material, 745 kg of Fossil ethylene is displaced in the production system</p>

3.0 EVALUATION PLANNING & PROCESS

3.1.1 Audit Team - Initial audit (Köln site)

Auditor Name:	Robert Earley	Auditor role:	Lead Auditor
<p>Qualifications: Robert Earley has been a lead auditor of RSB, Bonsucro and ISCC certifications since 2017, and is a certified lead verifier of the California Low Carbon Fuel Standard, and has been trained in ISO 9001:2015 auditing. He is also the RSB Certification Program Manager at SCS Global Services. Mr. Earley, who has lived in China since 2004 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 industrial chemistry.</p>			
Auditor Name:	Otavio Cavalett	Auditor role:	GHG Verifier
<p>Qualifications: Otavio Cavalett is a Researcher in the Industrial Ecology Programme (IndEcol), Department of Energy and Process Engineering, NTNU (Norway) and an Auditor in SCS Global Services (USA). Prior to this, he was Leader of the Sustainability Analysis Team at the Brazilian National Biorenovables Laboratory (LNBR/CNPEM) in Brazil. He has more than 15 years of experience with Life Cycle Assessment of biofuel and biorefinery systems, with emphasis on climate metrics and other environmental areas of interest in relation to the United Nations Sustainable Development Goals. He has contributed to recent IPCC reports and published more than 60 scientific papers.</p>			

3.1.2 Audit Team - Scope extension audit (Zwijndrecht site)

Auditor Name:	Miguel Ruiz	Auditor role:	Lead Auditor
<p>Qualifications: Miguel is a certified auditor against sustainability schemes including RSB, ISCC, and ISO 14001, ISO 19011 and experienced LCA practitioner. Previously he worked as researcher in the decarbonization of energetic system at the French National Centre of Scientific Research (CNRS, France). He obtained a PhD in chemical engineering working on the topic of biomass co-refining at the French Agricultural Research Centre for International Development (CIRAD, France). He holds an advanced academic degree in Chemical Engineering from the University of Granada (Spain) and several specialization courses on LCA, carbon footprint, GIS and renewable energy.</p>			
Auditor Name:	Otavio Cavalett	Auditor role:	GHG Verifier
<p>Qualifications: Otavio Cavalett is a Researcher in the Industrial Ecology Programme (IndEcol), Department of Energy and Process Engineering, NTNU (Norway) and an Auditor in SCS Global Services (USA). Prior to this, he was Leader of the Sustainability Analysis Team at the Brazilian National Biorenovables Laboratory (LNBR/CNPEM) in Brazil. He has more than 15 years of experience with Life Cycle Assessment of biofuel and biorefinery systems, with emphasis on climate metrics and other environmental areas of interest in relation to the United Nations Sustainable Development Goals. He has contributed to recent IPCC reports and published more than 60 scientific papers.</p>			

3.2 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.

The initial certification audit at the Köln site was conducted as a remote audit via Microsoft Teams with auditors and operator staff joining remotely as necessary and appropriate due to conditions imposed by the COVID-19 pandemic in Europe. The scope extension audit at Zwjndrecht was undertaken on-site.

3.2.1 Evaluation Itinerary and Activities – Initial audit (Köln site)

Time	Element/Activity
Pre-audit	Stakeholder engagement Conducted by e-mail and/or phone prior to audit Auditor: Robert Earley (lead auditor)

Time	Element/Activity	Personnel Involved
Auditor(s) names: Robert Earley (lead auditor) Bob Armantrout (ISCC Auditor)		
Day 1 - 6 December 2021	INEOS Oxides Remote audit – Video conference software	
8:00 a.m.	Opening Meeting and General Requirements <ul style="list-style-type: none"> – Introduction to certification programs and assessment process to on-site staff; confidentiality; safety procedures; method of reporting and NC grading, etc. – Review of scheduled activities – Identify workers to be interviewed according to staff scheduling during the audit – Review of RSB procedures; confirm roles, responsibilities and processes – Confirmation of scope of products to be certified: products and product groupings, clarification of all suppliers, transportation, storage – Client to outline production process and overall process flow with a presentation that notes all key feedstock sources, processes, material flows, storage facilities and document flows – Review of site map(s) – Review of RSB Risk Assessment Tool 	Management

	<ul style="list-style-type: none"> - Review of RSB Screening Tool - Review of any difference between ISCC and RSB scopes 	
	<p>Document Review: Compliance with Principles and Criteria (RSB) Ensure that risks identified in the Risk assessment tool and screening tool are directly addressed</p> <p>Principle 1:</p> <ul style="list-style-type: none"> - Review of all relevant business licenses - Review of land and water use permits - Review of operator’s index of relevant laws and regulations and their compliance <p>Principle 2:</p> <ul style="list-style-type: none"> - Review Environmental and Social Management Plan (ESMP) - Review impact assessments (if applicable or identified in screening tool) - Review operator’s stakeholder engagement records. Review grievance mechanism for external parties and stakeholders <p>Principle 7:</p> <ul style="list-style-type: none"> - Conservation values, ecosystems, buffers, water rights <p>Principle 9:</p> <ul style="list-style-type: none"> - Water permits, water management plans and monitoring in ESMP <p>Principle 10:</p> <ul style="list-style-type: none"> - Air permits, air management plans and monitoring in ESMP <p>Principle 11:</p> <ul style="list-style-type: none"> - Use of technology: GMO, fertilizers, crop protection chemicals - Integrated waste management - Resource and energy use, energy efficiency <p>Principle 12:</p> <ul style="list-style-type: none"> - Review documentation of historic land use/land tenure, legal tenure. Land lease agreements 	Relevant legal, environmental staff and managers
1:00 p.m.	<p>Lunch Break</p> <ul style="list-style-type: none"> - Please take an efficient lunch that allows us to return to the audit meeting on-time. 	
2:30 p.m.	<p>Document Review: Participating Operator/Standards Checklist Additional auditor: Bob Armantrout, ISCC auditor</p> <ul style="list-style-type: none"> - Confirmation of roles for RSB and ISCC scopes - Review of training plans, procedures and records - Review of grievance mechanism and records - Review of traceability method and implementation (including acquiring, handling and forwarding of sustainable material); meter calibration records, laboratory procedures and certifications - Analysis of accounting systems like material balances and records 	Management

	<ul style="list-style-type: none"> - Review of records: delivery notes, weighbridge tickets, tracking documents, feedstock purchase and product sales contracts, delivery note templates, etc. <p>Principle 4:</p> <ul style="list-style-type: none"> - Review of employee contracts and job descriptions: focus on those responsible for handling/managing RSB and ISCC management and material processes - Work conditions, piece work and living wage, equality issues, etc. - Review of employee and third-party worker contracts, policies, training records and employee grievances - Training and occupational health and safety records - Records for freedom of association (union) mechanism 	Human Resources manager
4:45 p.m.	<p>Report writing</p> <p>Auditor(s) take time to consolidate notes and confirm audit findings and prepare the closing meeting record</p>	
5:00 p.m.	<p>Review of day's findings</p>	
End of day 1		

Time	Element/Activity	Personnel Involved
Auditor(s) names: Robert Earley (lead auditor) Bob Armantrout (ISCC Auditor)		
Day 2 - 7 December 2021	INEOS Oxides Remote audit – Video conference software	
	<p>Document Review: Compliance with Principles and Criteria (RSB)</p> <p>Ensure that risks identified in the Risk assessment tool and screening tool are directly addressed</p> <ul style="list-style-type: none"> - Any remaining Principles/Criteria that could not be covered on Day 1 	
11:00 a.m.	<p>Site walk-through: For online audits, please provide high-definition images of the following and/or prepare a site tour using a mobile camera.</p> <ul style="list-style-type: none"> - Observe operations at processing facility - Observe control room – including high definition photos of control screens - Observe ponds/tanks/reservoir(s) - Observe feedstock and product storage area - Observe chemical storage and disposal - Observe other critical control points 	Production, and Post-Production Personnel
2:00 p.m.	Worker Interviews	

Time	Closing meeting	Personnel Involved
Auditor(s) names: Robert Earley, Lead auditor; Bob Armantrout (ISCC Auditor)		
Day 3 – 10 December, 2021	INEOS Oxides Remote audit – Video conference software	
3:00 p.m.	Closing meeting <ul style="list-style-type: none"> – Presentation of general audit findings – Presentation of all non-compliances and opportunities for improvement – Review of closing meeting record – Establish timetables for signed closing meeting record, corrective action and submission of Correction Action Plan – Overview of timetable for audit report completion – Reiterate SCS appeal and grievance policy – Questions 	Management
End of Audit		

3.2.2 Evaluation Itinerary and Activities – Scope extension audit (Zwijndrecht site)

Time	Element/Activity
Pre-audit	Stakeholder engagement Conducted by e-mail and/or phone prior to audit Auditor: Miguel Ruiz (lead auditor)

Time	Element/activity	Personnel Involved
Auditor(s): Miguel Ruiz (Lead auditor)		
June 2, 2022	INEOS Oxides - Haven 1053 Nieuwe weg 1 Zwijndrecht, 2070 Belgium On site	
9:00 am CET	Opening meeting <ul style="list-style-type: none"> – Introduction to certification program and assessment process: collecting and verifying information. – Confidentiality – Introduction by all attendees: Confirmation of roles and responsibilities. – Review of the scope – Review of scheduled activities, identification of people to be interviewed Description of the plant layout <ul style="list-style-type: none"> – Description of RSB/ISCC product flow on the site (with a layout plan). 	Project Lead for RSB & ISCC, management, Sustainability specialist

	<ul style="list-style-type: none"> - Definition of critical control points - Clarification of all subcontracted activities and external storage (if any) - Supply chain mapping: are all processes and sites identified? <p>Questions</p>	
10:00	<p>Document Review (I): Compliance with Principles and Criteria</p> <p><u>Principle 1:</u></p> <ul style="list-style-type: none"> - Review of all relevant business licenses - Review of land and water use permits <p><u>Principle 2:</u></p> <ul style="list-style-type: none"> - Review of your responses in the RSB Screening Tool - Review environmental and social management plan (ESMP) - Review of your responses in the RSB Risk Assessment Tool - Review stakeholder engagement records <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 - 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><u>Principle 7:</u></p> <ul style="list-style-type: none"> - Conservation values, ecosystems, buffers, water rights. <p><u>Principle 9:</u></p> <ul style="list-style-type: none"> - Water permits, water management in ESMP <p><u>Principle 10:</u></p> <ul style="list-style-type: none"> - Air permits, air management in ESMP <p><u>Principle 11:</u></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 	As above
12:30	Lunch Break	
13:30	<p>Document Review: Standards Checklist</p> <ul style="list-style-type: none"> - Assessment of management system - Assessment of training procedures - Check traceability and chain of custody system information - Check mass balance and conversion factor calculations 	Project Lead for RSB & ISCC, Management, Procurement & Sales,
16:30	<p>Review of audit findings</p> <p>Questions</p>	Management
End of day 1		

Time	Element/activity	Personnel Involved
Auditor(s): Miguel Ruiz (Lead auditor)		
June 3, 2022	INEOS Oxides - Haven 1053 Nieuwe weg 1 Zwijndrecht, 2070 Belgium On site	
9:00 am CET	Document Review (II): Standards Checklist <ul style="list-style-type: none"> - Assessment of estimations for GHG calculations -> inventory inputs - Com&claims - Requirements for Advanced Products - Any pending question... 	Project Lead for RSB & ISCC, management, Sustainability specialist
12:00	Lunch Break	
13:00	Site walk-through <ul style="list-style-type: none"> - Observe operations at processing facility - Observe control room - 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 	HSE engineer Plant manager Maintenance manager /automation engineer
15:00	Questions	Management
End of day		

Time	Closing meeting	Personnel Involved
Auditor(s) names: Miguel Ruiz (Lead auditor)		
June 20, 2022	INEOS Oxides Remote audit – Video conference software	
11:00 a.m.	Closing meeting <ul style="list-style-type: none"> - Presentation of general audit findings - Presentation of all non-compliances and opportunities for improvement - Review of closing meeting record - Establish timetables for signed closing meeting record, corrective action and submission of Correction Action Plan - Overview of timetable for audit report completion - Reiterate SCS appeal and grievance policy - Questions 	Management
End of Audit		

3.3 Evaluation of Management System

3.3.1 Capacity of the participating operator to implement its management systems

INEOS Manufacturing Deutschland GmbH, the operator of the oxide unit in the scope of certificate has in place a robust management system consolidated over years of activity in the sector of petrochemical production, with procedures and working instructions controlling almost every aspect of the operations. At the level of IT system the requested documents for traceability and bookkeeping are provided at any request and are easily accessible since most process are fully automated and interlinked. The management of the RSB scheme at the oxide unit has access to experienced teams in other units of INEOS group at the same site which are well-prepared. The RSB management of the Oxide unit has taken time to understand and implement the standard, and incorporate this aspect in upcoming training of new staff so that the full process from acquisition to forwarding, as well as the monitoring of the P&C is well under control.

3.4 Evaluation of RSB compliance claims and use of RSB trademarks

Are all claims used in line with scope and allowed claims per RSB-PRO-50-001 or Advanced Product Standard, as applicable?	Yes, proposed claims are used in line with scope and allowed per the Advance Product standard.
If claims deviate from approved language in standard, signed document specifying claims approved by RSB:	N/A
Does Operator use RSB trademarks on off-product or on-product claims?	The operator plans to use off-product claims in addition to the short claim on the Proof of Sustainability document for products.

3.5 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.

3.5.1 Summary of Stakeholder Comments and Responses (Initial Audit – Köln site)

The site, INEOS Manufacturing Deutschland GmbH has been audited several times in the past 12 months with stakeholder consultations conducted. Stakeholders, as in previous RSB audits, did not offer additional information during this audit.

Stakeholder Comments	SCS Response
Economic Concerns	
N/A	Stakeholders did not express any concerns regarding the economic outcomes of this project
Social Concerns	
N/A	Stakeholders did not express any concerns regarding the social outcomes of this project
Environmental Concerns	
N/A	Community did not express any concerns regarding the environmental outcomes of this project

3.5.2 Summary of Stakeholder Comments and Responses (Scope extension – Zwijndrecht site)

Stakeholder Comments	SCS Response
Economic Concerns	
N/A	Stakeholders did not express any concerns regarding the economic outcomes of this project
Social Concerns	
N/A	Only one stakeholder could be consulted. The latter confirmed the collaboration of Ineos Oxides with the local community in one project about social reintegration.
Environmental Concerns	
N/A	Community did not express any concerns regarding the environmental outcomes of this project

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

Initial Audit – Köln site

<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.

Scope extension audit – Zwjndrecht site

<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

Initial Audit – Köln site

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)
No non-conformities were found during the assessment				

Scope extension audit – Zwjndrecht site

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)
2022-1 Added in technical review	Major-NC	Requirement F.1.3 of PRO-30-001 Question 1.4 of the RSB global checklist	The applicable RSB standards were not included in the documentation describing the scope of certification.	open
2022-2 Added in technical review	Minor-NC	Requirement F.2.8 of PRO-30-001 Question 1.10 of the RSB global checklist	The self-evaluation was completed before the audit by PO and available for the auditor to review. Although questions in the P&C section were comprehensively addressed, the RSB Global checklist was partially filled. Comments to some of the questions were limited to short Yes/No answers.	open

2022-3 Added in technical review	Minor-NC	Requirement F.1.5 of PRO-30-001 Question 2.1 of the RSB global checklist	Some of the RSB standard documents used by PO were not updated. Although it did not impact the preparation of the audit, management representatives shall maintain updated their own RSB libraries with the most recent version of all RSB documents.	open
2022-4 Added in technical review	OFI	Requirement 6.1 of STD-02-001 Question 14.13.1 of the checklist.	In addition to the short claim "RSB compliant advanced product", PO is considering to also use the claim: "This item is a 100% recycled-attributed product certified to the RSB Standard for Advanced Products" in the PoS. Auditor communicated to PO that the claim cannot be use without the approval from RSB and from the Certification Body. Initial audit, no RSB activity has been registered yet.	open

5.0 CERTIFICATION DECISION

Certification Recommendation	
For Initial Certification: Operator to be awarded RSB certification subject to the minor non-compliances stated in Section 4.1.4.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
For Scope Extensions: Industrial operator to be added to scope subject to the minor non-compliances stated in Section 4.1.4	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
The SCS evaluation team makes the above recommendation for certification based on the full and proper execution of the SCS Responsible Biofuels Program evaluation protocols. If certification is recommended, the Operator has satisfactorily demonstrated the following without exception:	
Operator has addressed any Major NC(s) assigned during the evaluation.	Yes <input 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:	

To be completed by Certification Decision-Making Entity	Technical Review by: If different to decision-maker	Inna Kitaychik (Initial audit – Köln site) Robert Earley (Scope extension – Zwjindrecht site)
	Certification decision:	Initial audit - Köln site (SCS confirms that INEOS Oxide meets the RSB requirements lists in section 1.2.3 Scope extension audit – Zwjindrecht site. (SCS confirms that INOES Oxide meets the RSB requirements listed in section 1.2.3 and the site is added to scope.
	Certification decision by:	Inna Kitaychik – Initial certification (Köln site) Robert Earley – Scope extension (Zwjindrecht site)
	Date of decision: For initial or continued certification (scope expansion decisions list separately)	Initial certification (Köln site): February 9, 2022 Scope extension (Zwjindrecht site): 2 September, 2022
	Surveillance schedule:	(Köln site) 1 st Surveillance by February 9, 2023 (Zwjindrecht site): Surveillance by 1 September, 2023