

Surveillance Evaluation Report

Roundtable on Sustainable Biomaterials

Global/Advanced Products

INEOS Styrolution Belgium NV

SCS Certificate Code: SCS-RSB-PC-0035
Scheldelaan 600, 2040 Antwerpen 4 – Belgium

Daniela Wallinda

www.ineos-styrolution.com

| CERTIFIED | EXPIRATION |
|-----------------|-----------------|
| 21 January 2020 | 20 January 2025 |

| DATE(S) OF AUDIT |
|---------------------|
| 13 January 2022 |
| DATE OF LAST UPDATE |
| 23 May 2022 |

SCS Contact:

Matthew Rudolf | Managing Director, International Operations
+1.919.533.4886 (direct) mrudolf@scsglobalservices.com

SCSglobal
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

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.

CONTENTS

| | |
|---------------------------------------------------------------------------------------|-----------|
| SECTION A – PUBLIC SUMMARY | 4 |
| 1.0 GENERAL INFORMATION..... | 4 |
| 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 | 5 |
| 1.2.2 Standards Used | 5 |
| 1.3 Sites in Scope | 5 |
| 1.3.1 Industrial Operator | 5 |
| 1.3.2 Warehouses | 7 |
| 1.3.3 Traders | 7 |
| 1.4 GHG Information..... | 8 |
| 1.5 Advanced Product Information..... | 8 |
| 2.0 EVALUATION PLANNING & PROCESS..... | 9 |
| 2.1 Audit Team..... | 9 |
| 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 | 10 |
| 2.3 Evaluation of Management System..... | 13 |
| 2.3.1 Capacity of the participating operator to implement its management systems..... | 13 |
| 2.3.2 Evaluation of RSB compliance claims and use of RSB trademarks | 13 |
| 3.0 RISK ASSESSMENT RESULTS..... | 13 |
| 4.0 RESULTS OF THE EVALUATION | 14 |
| 4.1 Process of Determining Compliance..... | 14 |
| 4.1.1 Structure of Standard and Degrees of Non-Compliance | 14 |
| 4.1.2 Interpretations of Findings | 15 |
| 4.1.3 Major Non-compliances..... | 15 |
| 4.1.4 Non-compliances (NC) and Current Status | 15 |
| 5.0 CERTIFICATION DECISION..... | 19 |

SECTION A – PUBLIC SUMMARY

1.0 GENERAL INFORMATION

1.1 Operator Information

1.1.1 Name and Contact Information

| | | | |
|-------------------|------------------------------------------------------------------------------|-----------|---------------------------------|
| Organization name | INEOS Styrolution Belgium NV | | |
| Operator Number | 2114 | | |
| Contact person | Franziska Hollenhorst | | |
| Address | INEOS Styrolution Group GmbH, Mainzer Landstraße 50, Frankfurt am Main | Telephone | +49 69 / 5095501606 |
| | | Fax | // |
| | | e-mail | Franziska.hollenhorst@ineos.com |
| | | Website | www.ineos-styrolution.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 type="checkbox"/> 1st Annual Surveillance <input checked="" type="checkbox"/> 2nd Annual Surveillance <input type="checkbox"/> 3rd Annual Surveillance <input type="checkbox"/> 4th Annual Surveillance |
| Scope as it appears on certificate: | Processing Unit, Traders, Warehouses Input: Recycled-attributed and Bio-attributed styrene, ethylene and benzene Output: Recycled-attributed and bio-attributed styrene monomer (SM), polystyrene (PS), styrene-butadiene copolymer (SBC), acrylonitrile butadiene styrene (ABS) | |
| 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 1: If the scope is different, please contact SCS.</i> <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</i> | | |

| | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| <i>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> | |
| Total workers covered by scope of certification: | 330 |
| Number of women workers | 24 |

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 | 1 production site (certificate holder) 8 traders 2 warehouses |
| Participating Operator Risk Class | Low |
| Disputes or prior Non-compliances | 2 Major NC, 4 Minor NC (all closed) |

1.2.2 Standards Used

Applicable RSB-Accredited Standards

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

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

| | |
|-------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Industrial Operator | |
| Name of Facility | INEOS Styrolution 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: chemical synthesis |

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | of monomers, copolymers and polymers. |
| Location/City | Antwerpen, Belgium |
| Geographic location (<i>Latitude & Longitude</i>) | 51.359259, 4.268334 |
| Start date of operations (initial start date) | Before October 2015 |
| Number of processing steps | ETHYLENE+BENZENE>EB >(2 steps, reaction + distillation) // EB>STYRENE (2 steps - dehydrogenation which includes downstream separation) // STYRENE > PS (2 steps, polymerisation reaction, extrusion + granulation) // STYRENE + BUTADIENE > SBC (STYROLUX) (2 steps, polymerisation reaction, extrusion + pelletizing) // 2 production lines: STYRENE + ACRYLONITRILE (1 polymerisation step) > SAN and BUTADIENE (1 steps Rubber polymerisation with styrene/acrylonitrile) > PB // PB+Copolymer SAN (1 step extruder)>ABS |
| 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. | Styrene, Styrene-butadiene copolymer (SBC), Polystyrene (PS), Acrylonitrile Butadiene Styrene (ABS). |
| Annual throughput of previous 12 months <i>(Can be moved to appendix if certain information is confidential)</i> | |
| Feedstock Input (Metric Ton) | 274.55 MT RSB 100% bio-attributed Benzene 100.66 MT RSB 100% bio-attributed Ethylene |
| Final/Primary Product Output (Metric Ton) | // |
| Intermediate/by-product Output (Metric Ton) | // |
| % output yield compared to input material (total output/total input) | Note: Styrolution uses a conversion factor specific to a given grade. Specific grade conversion factors are in confidential appendix. |
| Amount sold as RSB certified (tons) | 203.075 MT bio-attributed SBC (different grades and % of bio-attribution) |

1.3.2 Warehouses

| | |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|
| | |
| 1. Name | Schmidt Belgium |
| Location/City | Moerstraat 8, haven 550 2040 Antwerpen, Belgium |
| Geographic location (<i>Latitude & Longitude</i>) | 51.308125, 4.334303 |
| Material stored: | Styrene-butadiene copolymer / Polystyrene / Acrylonitrile Butadiene Styrene / styrene- butadiene copolymer |
| 2. Name | De Rijke N.V. |
| Location/City | Kruisweg 8, 2040 Antwerpen, Belgium |
| Geographic location (<i>Latitude & Longitude</i>) | 51.316407, 4.335164 |
| Material stored: | Styrene-butadiene copolymer / Polystyrene / Acrylonitrile Butadiene Styrene / styrene- butadiene copolymer |

1.3.3 Traders

| | Entity | Coordinates | Address |
|---|--------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Ineos Styrolution Europe GmbH HRB 97351 | 50.11633, 8.663803 | Mainzer Landstrasse 50, 60325 Frankfurt Am Main - Germany |
| 2 | INEOS Styrolution OOO 50393B-7/2012 | 55.742181, 37.627728 | 18 Pyatnitskaya St. 115035 Moscow, Russia |
| 3 | INEOS Styrolution APAC Pte Ltd 200818085M | 1.300514, 103.837638 | 111 Somerset Road 238164 #14-16 to 21 Triple One Somerset, Singapore |
| 4 | INEOS Styrolution Polymers (Shanghai) Co., Ltd. 310000400632891 | 31.256833, 121.421446 | 25F, Block B, Central Towers, No. 567 Langao Road 200333 Putuo District, Shanghai, China |
| 5 | INEOS Styrolution Americas LLC 26-0768059 | A) 41.771789, - 88.219512 B) 41.413237, - 88.196189 C) 34.629207, -87.017396 D) 29.602738, -95.016721 | A) 4245 Meridian Parkway, Suite 151. Aurora, IL 60504, USA B) 25846 SW Frontage Rd, Channahon, IL 60410, USA C) 950 Nova Chemical Blvd, Decatur, AL 35601, USA D) 12222 Port Road, Pasadena, TX 77507, USA |

| | | | |
|---|---------------------------------------------------------------|------------------------------|----------------------------------------------------------------------------------------------------------------|
| | | E) 29.359350, - 94.929402 | E) 2800 FM 519, La Marque (Texas City), TX 77568, USA |
| 6 | INEOS Styrolution Mexicana S.A. de C.V. 431374-1 | 19.388326, - 99.174586 | Ave. Insurgentes Sur No. 859, Piso 11, Oficina 1102, C.P. 03810 Ciudad de México Colonia Nápoles, México |
| 7 | INEOS Styrolution do Brasil Polímeros Ltda. 35224585222 | -23.602649, - 46.692675 | Rua Quintana, 887 – 3º. andar - salas 33/34, CEP 04569-011 Cidade Monções, Sao Paulo, SP- Brazil |
| 8 | INEOS Styrolution Switzerland SA | 46.455448, 6.332617 | Avenue des Uttins 3 1180 Rolle, Switzerland |

1.4 GHG Intensity

Confidential GHG information provided in g Co2 eq/ dry ton in Appendix 7

| Advanced products from Category III feedstocks: | | | |
|--------------------------------------------------------|-------------------------------------------------------------------------------------|-------------|------------------------------|
| Advanced Product: | Recycled-attributed and bio-attributed polystyrene (PS) | GHG: | -.44 g Co2 eq/ dry g |
| Advanced Product: | Recycled-attributed and bio-attributed Styrene-butadiene copolymer (SBC) | GHG: | .74 g Co2 eq/ dry g |
| Advanced Product: | Recycled-attributed and bio-attributed Acrylonitrile butadiene styrene (ABS) | GHG: | .66 g Co2 eq/ dry g |
| Advanced Product: | Recycled-attributed and bio-attributed Styrene Monomer (SM) | GHG: | -1,04 g Co2 eq/ dry g |

1.5 Advanced Product Information

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

| | |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------|
| If the feedstock for a batch of RSB certified Advanced Product is not wholly but only partly RSB-certified: state the amount of certified feedstock in relation to the total mass of the feedstock for the appropriate category: | NA |
| For Category III products: | |
| State the amount of primary fossil resources saved by the input of eligible feedstock in the production system | Declared to be at least 25% of displaced ingredient |

| | |
|--|-------------------------|
| | (styrene) in procedures |
|--|-------------------------|

2.0 EVALUATION PLANNING & PROCESS

2.1 Audit Team

| | | | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|----------------------|--------------|
| Auditor Name: | Maite Lasa | Auditor role: | Lead Auditor |
| Qualifications: Maite is a certified Auditor against sustainability schemes including RSB, ISCC and Bonsucro. Previously she has worked as a sustainability consultant in renewable energy and in climate change mitigation, and in the biofuels sector particularly in the production of energy crops for biodiesel production. She has received a Master in Public Administration focused in energy and environment at the University of Columbia (New York, USA). | | | |
| Auditor Name: | Otavio Cavalett | Auditor role: | GHG Verifier |
| 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. | | | |

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 | Industrial operator | Personnel Involved |
|---------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| Auditor(s) names: Maite Lasa | | |
| Day 1 13 th January | INEOS Styrolution Belgium NV/Remote (online) | |
| 9:00 a.m. | <p>Opening Meeting and General Requirements</p> <ul style="list-style-type: none"> - Introduction to certification program and assessment process to on-site staff; confidentiality; safety procedures; method of reporting and NC grading, etc. - Review of scheduled activities - Review of RSB procedures; confirm roles, responsibilities and processes - Confirmation of scope of products to be certified - Client to outline production process and overall process flow - Review of site map(s) - Review of Risk Assessment Tool - Relevant updates from client and any social or environmental changes to the operation - Follow-up on implementation of any corrective action plans from desk audit or previous initial field audit. | Management |
| 10:00 a.m. | <p>Document Review: Participating Operator/Standards Checklist</p> <ul style="list-style-type: none"> - Review of training procedures and records - Review of grievance mechanism and records - Review of traceability method and implementation (including acquiring, handling and forwarding of sustainable material); meter calibration records - Analysis of material balances and records - Review of records - Review of GHG inputs - Communications and claims - Requirements for Advanced Products | Management |
| 12:30 p.m. | Lunch Break | |
| 1:30 p.m. | <p>Document Review: Compliance with Principles and Criteria</p> <ul style="list-style-type: none"> - Review of Screening Tool <p>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 | Management and relevant operator staff |

| | | |
|-------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------|
| | <ul style="list-style-type: none"> - 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 3.</p> <p>Principle 4 <i>(for applicability, please check RSB proactive guidance on Implementation of principles 4 and 12)</i>:</p> <ul style="list-style-type: none"> - 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 <p>Principle 5:</p> <ul style="list-style-type: none"> - Social and economic development plans and monitoring <p>Principle 6:</p> <ul style="list-style-type: none"> - Food security mitigation plans and monitoring <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 <i>(for applicability, please check RSB proactive guidance on Implementation of principles 4 and 12)</i>:</p> <ul style="list-style-type: none"> - Review documentation of historic land use/land tenure, legal tenure. Land lease agreements | |
| 3:30 p.m. | Report writing Auditor(s) take time to consolidate notes and confirm audit findings and prepare the closing meeting record | |
| 4:30 p.m. | Review of day’s findings | |
| | End of day 1 | |
| Time | Warehouse 1 | Personnel Involved |
| Auditor(s) names: Maite Lasa | | |
| Day 2 | Schmidt Belgium/Remote (online) | |

| | | |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------|
| 14 th January | | |
| 9:00 a.m. | Opening meeting and general requirements <ul style="list-style-type: none"> - Review of assessment process to on-site staff, list of applicable standards, confidentiality, safety procedures - Confirm roles, responsibilities and processes - Confirmation of scope of products to be certified - Review of site map(s) | Management Warehouse staff |
| 9:15 a.m. | Document Review: Participating operator / warehouse standards checklist <ul style="list-style-type: none"> - Review of training procedures and records; list of staff handling RSB material - Review of contracts and records for material handling - Review of traceability methods/procedures and implementation (including acquiring, handling and forwarding sustainable material) - Analysis of material balances and transaction records; meter calibration records - Requirements for Advanced Products | Management Warehouse staff |
| 11:00 a.m. | Findings Presentation of all non-compliances and opportunities for improvement | Auditor |
| | End of Warehouse 1 Audit | |
| Time | Warehouse 2 | Personnel Involved |
| Auditor(s) names: Maite Lasa | | |
| Day 2 14 th January | De Rijke N.V./Remote (online) | |
| 11:30 a.m. | Opening meeting and general requirements <ul style="list-style-type: none"> - Review of assessment process to on-site staff, list of applicable standards, confidentiality, safety procedures - Confirm roles, responsibilities and processes - Confirmation of scope of products to be certified - Review of site map(s) | Management Warehouse staff |
| 11.45 a.m. | Document Review: Participating operator / warehouse standards checklist <ul style="list-style-type: none"> - Review of training procedures and records; list of staff handling RSB material - Review of contracts and records for material handling - Review of traceability methods/procedures and implementation (including acquiring, handling and forwarding sustainable material) - Analysis of material balances and transaction records; meter calibration records - Requirements for Advanced Products | Management Warehouse staff |

| | | |
|---------------------------------|------------------------------------------------------------------------------------------|----------------------------------|
| 1:30 p.m. | Findings Presentation of all non-compliances and opportunities for improvement | Management Warehouse staff |
| End of Warehouse 2 Audit | | |

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)

Through the audits it can be seen that the operator dedicates sufficient staff and resources to prepare thoroughly for the audit and provide the necessary evidence of compliance to RSB requirements during the surveilled period. The operator has implemented all necessary checks and balances via SAP to track RSB material adequately and staff understands the spirit and requirements of RSB.

2.3.2 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? | Claims are aligned with allowed claims as per RSB advanced product requirements. Standard Claim in POS used: "This item is a bio-attributed product mix containing RSB compliant styrene" |
| If claims deviate from approved language in standard, signed document specifying claims approved by RSB: | NA. No other claims used. |
| Does Operator use RSB trademarks on off-product or on-product claims? | <u>Off-product claims:</u> Since last surveillance audit, operator has expressed that only the upcoming 2021 Sustainability Report will contain RSB related claims (and observation has been raised in this regard) <u>On-product claims:</u> POS, Data sheets of products found in website, Delivery note. |

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 | Corresponding risk class (low, medium, high): | Date of risk assessment (must be no older than 3 | Auditor's assessment of Operator's risk |
|------|-------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------|-----------------------------------------|
|------|-------------------------------------------------------------|-----------------------------------------------|--------------------------------------------------|-----------------------------------------|

| | assessment results are (The number): | | months from the audit date) | |
|------------------------------|--------------------------------------|-----|-----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| INEOS Styrolution Belgium NV | 0 | low | 17 Dec 2021 | Auditor has updated response to C2 to medium risk since the operator is certified against RSB and ISCC but the auditor has not performed a combined audit or review of all claims |
| Overall Risk | | | | |

If risk assessment deviates:

| Site | Risk Assessment # | Risk Assessment Topic | PO's assessment | Auditor's assessment and explanation |
|------------------------------|-------------------|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| INEOS Styrolution Belgium NV | C2 | Trade of materials using multiple systems | Operator selected “yes, the sustainability claims are recorded in one overarching inventory system and audited in one combined audit, or RSB auditors review...” which is equivalent to low risk (the operator is certified against RSB and ISCC <i>and</i> the auditor performs a combined audit or review of all claims) | Auditor has updated response to C2 to “yes and the sustainability claims are recoded in the same accounting system” which changed C2 to medium risk since the operator is certified against RSB and ISCC but the auditor has <i>not</i> performed a combined audit or review of all claims. In practice, the operator records all claims in an overarching accounting system (SAP) and has the systems in place to avoid double counting. |

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 (NC) and Current Status

1st Surveillance Audit Non-conformities

| Non-compliance Number | Type of Non-compliance | Relevant RSB Standard & Indicator No. | Summary of Finding and Evidence Collected | Status of Non-compliance (Open/Closed) |
|-----------------------|-----------------------------|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| 3-2021 | Minor NC | Requirement 1.9 in Checklist (RSB-STD-30-001) | <p>Evidence of a self-evaluation and its outcome must be presented during the audit, even if the operator has reviewed all the requirements through training sessions or other means.</p> <p>Surveillance 2022: the operator presented a self-evaluation addressing all RSB requirements</p> | Closed at 2 nd surveillance |
| 4-2021 | Minor NC | Requirement 6.3.3 in Checklist (RSB-PRO-20-001) | <p>Proof of Sustainability must adequately reflect the type of raw material and the country of origin. The raw material stated in the POS referred to the feedstock used by the operator, not the initial raw material.</p> <p>Surveillance 2022: the outgoing POS template now addresses this issue and is correct in this regard.</p> | Closed at 2 nd surveillance |
| 5-2021 | Opportunity for improvement | | <p>Review incoming POS thoroughly and avoid typos</p> <p>Surveillance 2022: incoming POS are reviewed</p> | Closed at 2 nd surveillance |
| 6-2021 | Opportunity for improvement | | <p>Consolidate in a single document or table all data relevant for traceability of the RSB certified incoming and outgoing material of the audited period, in particular data reflected in the POS.</p> <p>Surveillance 2022: document "CoC_acquiring_handling_forwarding_order_overview" adequately addresses this issue and facilitates traceability.</p> | Closed at 2 nd surveillance |

2nd Surveillance Audit Non-conformities

| Non-compliance Number | Type of Non-compliance | Relevant RSB Standard & Indicator No. | Summary of Finding and Evidence Collected | Status of Non-compliance (Open/Closed) |
|-----------------------|----------------------------------------------------------|---------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| 1-2022 | NC Major (adjusted from a minor during technical review) | Requirement 11.2 Checklist | <p>Some of the information that must be provided together with RSB trademarks is missing in documents with RSB logo and should be revised. The auditor could at least verify that the certification scheme, the GHG intensity and related details were not present in the technical data sheet and product descriptions in the web.</p> <p>Further, uptake information is not reflected in the outgoing POS, as well as GHG components if actual values or additional specs if default values are used.</p> <p>RCA/ Action Plan Received</p> <p>Evidence received: Updated POS now contains certification scheme, the GHG intensity, and uptake information.</p> | Closed |
| 2-2022 | Opportunity for Improvement | Requirement 2.2, 2.3 Checklist | <p>Three new people have joined RSB team, for which training has taken place on the job or via Styrolution’s formal on-boarding process. Records of meetings were verified but in some instances, it was not possible to verify content of the training and its relationship to the specific responsibilities of the role.</p> <p>RCA/ Action Plan Received</p> | Open |
| 3-2022 | Minor NC (Upgraded from Observation during | Requirement 3.7 and 3.8 Checklist | <p>Due to revision of the risk-assessment tool by the auditor, particularly for question C2 from low to medium risk, the risk management plan must be revised to contemplate this risk,</p> | Open |

| | | | | |
|---------------|--------------------------|-----------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------|
| | Technical Review) | | <p>particularly addressing avoidance of double-counting.</p> <p>RCA/ Action Plan Received</p> | |
| 4-2023 | Observation | Requirement 11.1 Checklist | <p>The operator recently received from RSB the latest update on logos and is currently undergoing the corresponding update in its RSB system. At least in particular, the technical data sheet, product descriptions on web, delivery note, POS, and on-pack label.</p> <p>RCA/ Action Plan Received</p> | Open |
| 5-2024 | Observation | Requirement 11.8 Checklist | <p>The upcoming 2021 Sustainability Report is not available yet. The operator must ensure that any reference to RSB or use of trademarks is compliant with RSB requirements.</p> <p>RCA/ Action Plan Received</p> | Open |

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 type="checkbox"/> No <input type="checkbox"/> | |
| For Surveillance Audits: Operator is to continue as an RSB certified Participating Operator subject to the minor non-compliances stated in Section 4.2.5. | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | |
| The SCS evaluation team makes the above recommendation for certification based on the full and proper execution of the SCS Responsible Biofuels Program evaluation protocols. If certification is recommended, the Operator has satisfactorily demonstrated the following without exception: | | |
| Operator has addressed any Major NC(s) assigned during the evaluation. | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Major NCs issued <input type="checkbox"/> | |
| Operator has demonstrated that their system of management is capable of ensuring that all of the requirements of the applicable standards are met over the sites and facilities covered by the scope of the evaluation. | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | |
| Operator has demonstrated that the described system of management is being implemented consistently over the sites and facilities covered by the scope of the certificate. | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> | |
| Comments and/or details of any issue which was difficult and/or impossible to evaluate: | | |
| To be completed by Certification Decision-Making Entity | Technical Review by: If different to decision-maker | Inna Kitaychik |
| | Certification decision: | Continued Certification against Standards listed in Section 1.2.2 |
| | Certification decision by: | Inna Kitaychik |
| | Date of decision: For initial or continued certification (scope expansion decisions list separately) | 17 May 2022 |
| | Surveillance schedule: | 3 rd Surveillance audit by 13 January 2023 Notes: |