

Certification Evaluation Report

Roundtable on Sustainable Biomaterials

INEOS AG Europe

SCS Certificate Code: SCS-RSB/PC-0033

AVENUE DES UTTINS 3, 1180 ROLLE - SWITZERLAND

Elfie Mechaussie

www.ineos.com

CERTIFIED	EXPIRATION
October 11, 2019	October 10, 2024

DATE(S) OF INITIAL AUDIT
September 26-27, 2019
DATE(S) OF SCOPE EXPANSION AUDIT 1: Sarralbe
November 25-26, 2019
DATE(S) OF SCOPE EXPANSION AUDIT 2: Koln
March 17-18, 2020
DATE(S) OF SCOPE EXPANSION AUDIT 3: Geel
March 24 -25, 2020
DATE(S) OF SCOPE EXPANSION AUDIT 4: Rosignano
June 17-18, 2020
DATE OF LAST UPDATE
August 21, 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 #: 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 (INEOS O&P)		
Operator Number	2115		
Contact person	Elfie Mechaussie		
Address	AVENUE DES UTTINS 3, 1180 ROLLE - SWITZERLAND	Telephone	+41 79 151 95 33
		Fax	//
		e-mail	elfie.mechaussie@ineos.com
		Website	www.ineos.com

1.1.2 Additional Parties Involved (Can be moved to appendix if certain information is confidential)

Organization name	INEOS Derivatives France Ltd		
Contact person	Elfie Mechaussie		
Address	AVENUE DES UTTINS 3, 1180 ROLLE - SWITZERLAND	Telephone	+41 79 151 95 33
		Fax	//
		e-mail	elfie.mechaussie@ineos.com
		Website	www.ineos.com
Nature of Involvement:	Entrepreneur		

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 (scope expansion) <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 should appear/appears) on certificate:	Entrepreneur, Processing Units, Trader without storage, Storage off-site.	
The scope assessment agrees with the scope under which the operator applied	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Note:	New input to the Koln site is TACOIL (a “recycled naptha”) INEOS intends to commercialize all outputs under the scope either as bio-attributed or as recycled-attributed.	
<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:	2400 (Processing Unit INEOS Manufacturing Deutschland GmbH) 249 (Processing Unit INEOS Polymers Sarralbe SAS) 110 (Processing Unit INEOS Manufacturing Belgium NV) 185 (Processing Unit INEOS Manufacturing Italia S.p.A.)	
Number of women workers	240 (Processing Unit INEOS Manufacturing Deutschland GmbH) 27 (Processing Unit INEOS Polymers Sarralbe SAS) 10 (Processing Unit INEOS Manufacturing Belgium NV) 17 (Processing Unit INEOS Manufacturing Italia S.p.A.)	

1.3 Entities in Scope

1.3.1 Processing Facilities

1. Name of Facility	INEOS Manufacturing Deutschland 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: Cracking Plant and LDPE/LLDPE plants, tolling/main office	
Location/City	Alte Str. 201, D-50769 Köln - Germany	
Geographic location (<i>Latitude & Longitude</i>)	51°04'05.1"N 6°50'13.1"E	
Start date of operations (initial start date)	Before October 2015	

Number of processing steps		1) Naphtha/Bio-naphtha/Cynlite > Steam cracker > Ethylene, Propylene, C4/Butadiene and py-gas 2a) Ethylene to LDPE 2b) Ethylene to mLLDPE 3) py-gas to BTX Extraction > Benzene Toluene
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.		Ethylene LDPE mLLDPE Propylene Butadiene Benzene Toluene
2. Name of Facility		
INEOS Polymers Sarralbe SAS		
Type		<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Biofuel Production and/or Distribution <input type="checkbox"/> Vegetable oil Extraction <input checked="" type="checkbox"/> Other, please explain here: HDPE and PP plant, Manufacturing/tolling,
Location/City		Rue Ernest Solvay, 57430 Sarralbe, France
Geographic location (<i>Latitude & Longitude</i>)		49°00'35.2"N 7°01'45.9"E
Start date of operations (initial start date)		Before October 2015
Number of processing steps		1) Ethylene to High Density Polyethylene (HDPE) in pellets 2) Propylene to Polypropylene (PP) in pellets
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.		HDPE PP
3. Name of Facility		
INEOS Manufacturing Belgium NV		
Type		<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Biofuel Production and/or Distribution <input type="checkbox"/> Vegetable oil Extraction <input checked="" type="checkbox"/> Other, please explain here: PP plant

Location/City	INEOS Manufacturing Belgium NV, Amocolaan 2, 2440 Geel, Belgium
Geographic location (<i>Latitude & Longitude</i>)	51.114734, 4.995158
Start date of operations (initial start date)	Before October 2015
Number of processing steps	Propylene to Polypropylene (PP) in 3 steps (reaction>powder treatment>pelletization)
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.	PP
4. Name of Facility	
INEOS Manufacturing Italia S.p.A.	
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: HDPE plant, Manufacturing/tolling.
Location/City	Via Piave 6, 57016 Rosignano Solvay, LI, Italy
Geographic location (<i>Latitude & Longitude</i>)	43.386561, 10.451498
Start date of operations (initial start date)	Before October 2015
Number of processing steps	Ethylene to High Density Polyethylene (HDPE) in 3 main steps (reaction>powder treatment>pelletization)
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.	HDPE

1.3.2 Traders

1. Name	INEOS Köln GmbH
Location/City	ALTE STR. 201, D-50769 KÖLN
Material stored:	N/A flash trader
2. Name	INEOS Sales Norge AS
Location/City	Asdalstrand 291, 3962 Stathelle
Material stored:	N/A flash trader
3. Name	INEOS Sales Belgium

Location/City	Rue de Ransbeek 310, 1120 Bruxelles, Belgium
Material stored:	N/A flash trader
4. Name	INEOS France SAS
Location/City	Rue de La Bienfaisance BP 6 Lavera, 13117 France
Material stored:	N/A flash trader
5. Name	INEOS Sales Italia SRL
Location/City	Via Piave, 657016 Rosignano Solvay LI
Material stored:	N/A flash trader
6. Name	INEOS Sales UK
Location/City	Hawklease Chapel Lane, Lyndhurst, Hampshire SO43 7FG
Material stored:	N/A flash trader

1.3.3 Warehouses

Name	Warehouse Information in Appendix
Location/City	[commercially sensitive]
Material stored:	Naphtha

1.4 GHG Intensity

Advanced products from bio-attributed and advanced recycling-attributed feedstocks – INEOS Manufacturing Deutschland GmbH																																	
Advanced Product:	<table border="0"> <tr> <td>Ethylene</td> <td>GHG: <u>Bio-attributed products</u></td> </tr> <tr> <td>LDPE</td> <td>Ethylene: -1,727 kg CO₂e/ton</td> </tr> <tr> <td>mLLDPE</td> <td>LDPE: -1,297 kg CO₂e/ton</td> </tr> <tr> <td>Propylene</td> <td>Propylene: -1,727 kg CO₂e/ton</td> </tr> <tr> <td>Butadiene</td> <td>Butadiene: -1,217 kg CO₂e/ton</td> </tr> <tr> <td>Benzene</td> <td>Benzene: -1,658 kg CO₂e/ton</td> </tr> <tr> <td>Toluene</td> <td>Toluene: -2,120 kg CO₂e/ton</td> </tr> <tr> <td></td> <td>mLLDPE: -1.377 kg CO₂e/ton</td> </tr> <tr> <td></td> <td><u>Advanced recycling-attributed products</u></td> </tr> <tr> <td></td> <td>Ethylene: 1,767 kg CO₂e/ton</td> </tr> <tr> <td></td> <td>LDPE: 2,197 kg CO₂e/ton</td> </tr> <tr> <td></td> <td>mLLDPE: 2,117 kg CO₂e/ton</td> </tr> <tr> <td></td> <td>Propylene: 1,767 kg CO₂e/ton</td> </tr> <tr> <td></td> <td>Butadiene: 2,276 kg CO₂e/ton</td> </tr> <tr> <td></td> <td>Benzene: 1,835 kg CO₂e/ton</td> </tr> <tr> <td></td> <td>Toluene: 1,373 kg CO₂e/ton</td> </tr> </table>	Ethylene	GHG: <u>Bio-attributed products</u>	LDPE	Ethylene: -1,727 kg CO ₂ e/ton	mLLDPE	LDPE: -1,297 kg CO ₂ e/ton	Propylene	Propylene: -1,727 kg CO ₂ e/ton	Butadiene	Butadiene: -1,217 kg CO ₂ e/ton	Benzene	Benzene: -1,658 kg CO ₂ e/ton	Toluene	Toluene: -2,120 kg CO ₂ e/ton		mLLDPE: -1.377 kg CO ₂ e/ton		<u>Advanced recycling-attributed products</u>		Ethylene: 1,767 kg CO ₂ e/ton		LDPE: 2,197 kg CO ₂ e/ton		mLLDPE: 2,117 kg CO ₂ e/ton		Propylene: 1,767 kg CO ₂ e/ton		Butadiene: 2,276 kg CO ₂ e/ton		Benzene: 1,835 kg CO ₂ e/ton		Toluene: 1,373 kg CO ₂ e/ton
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For advanced products from bio-based feedstocks: if and how the CO2 uptake was accounted for (see RSB-STD-02-001)		CO ₂ sequestration in the bio-attributed products was accounted for based on the stoichiometric C contained in bio-naphtha used to produce the products—carbon emissions from the 15.5% of the naphtha feedstock used as process fuel in the cracker (84.5% converted to products) was accounted for in the process emissions for each product.	
Advanced products from bio-based and advanced recycling-attributed feedstocks – INEOS Polymers Sarralbe SAS			
Advanced Product:	HDPE PP	GHG:	<u>Bio-attributed products</u> HDPE: -1,367 kg CO ₂ e/ton PP: -1,537 kg CO ₂ e/ton <u>Advanced recycling-attributed products</u> HDPE: 2,127 kg CO ₂ e/ton PP: 1,957 kg CO ₂ e/ton
For advanced products from bio-based feedstocks: if and how the CO2 uptake was accounted for (see RSB-STD-02-001)		CO ₂ sequestration in the bio-attributed products was accounted for in feedstock GHG values (ethylene and propylene).	
Advanced products from bio-based and advanced recycling-attributed feedstock – INEOS Manufacturing Belgium BV			
Advanced Product:	PP	GHG:	<u>Bio-attributed product</u> PP: -1,537 kg CO ₂ e/ton <u>Advanced recycling-attributed product</u> PP: 1,957 kg CO ₂ e/ton
For advanced products from bio-based feedstocks: if and how the CO2 uptake was accounted for (see RSB-STD-02-001)		CO ₂ sequestration in the bio-attributed product was accounted for in feedstock GHG values (propylene).	
Advanced products from bio-based and advanced recycling-attributed feedstock – INEOS MANUFACTURING ITALIA S.P.A.			
Advanced Product:	HDPE	GHG:	<u>Bio-attributed products</u> HDPE: -1,367 kg CO ₂ e/ton <u>Advanced recycling-attributed products</u> HDPE: 2,127 kg CO ₂ e/ton

For advanced products from bio-based feedstocks: if and how the CO₂ uptake was accounted for (see RSB-STD-02-001)	CO₂ sequestration in the bio-attributed product was accounted for in feedstock GHG values (propylene).

NOTE: GHG calculations for certified products derived from TACOIL (Cynlite) have not been submitted for approval, therefore the above refers only to bio-attributed and advanced recycling-attributed products.

1.5 Advanced Product Information (Can be moved to appendix if certain information is confidential)

For Category III products:	
State the amount of primary fossil resources saved by the input of eligible feedstock in the production system	N/A first certification. Declared to be at least 25% in Procedures. INEOS is looking to market all its RSB certified monomers and polymers with 25%, 30%, 50%, 75% and 100% bio- or recycled- attribution.

1.6 Standards Used

Applicable RSB-Accredited Standards

Title	Version
RSB Principles & Criteria (RSB-STD-01-001)	3.0
RSB Chain of Custody (RSB-PRO-20-001) – applicable from audit on 18.06.2020	3.2
RSB Standard for Participating Operators (RSB-STD-30-001) – applicable from audit on 18.06.2020	3.2
RSB Risk Management (RSB-STD-60-001) - applicable from audit on 18.06.2020	3.2
RSB GHG Calculation Methodology (RSB-STD-01-003-01)	2.3
RSB Procedure on Communication and Claims (RSB-PRO-50-001) – applicable from audit on 18.06.2020	3.4
RSB Standard for Advanced Products RSB-STD-02-001)	2.0
RSB Methodology for Displacement Emissions (RSB-STD-04-002)	1.0
All standards employed are available on the websites of the Roundtable on Sustainable Biomaterials (http://rsb.org/sustainability/rsb-sustainability-standards/). Standards are also available, upon request, from SCS Global Services (http://www.scsglobalservices.com/).	

2.0 EVALUATION PLANNING & PROCESS

2.1 Documentation Submitted by Operator (In Appendix 4)

2.2 Audit Type and Determination

The following table summarizes the audit types for RSB Audits:

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

2.3 Audit Team

2.3.1 Determination of Audit Team

- Desk audits shall always be conducted by at minimum one (1) international lead auditor. The lead auditor appointed may include additional auditors and/or technical experts in the audit team if this is required by the extent of the audit.
- Field audits shall always be led by one (1) international lead auditor.
- The lead auditor appointed shall include at minimum one (1) local auditor in the audit team. The lead auditor appointed may include additional auditors and/or technical experts in the audit team if this is required by the extent of the audit.
- For field audits of participating operators in High Risk class shall always the lead auditor appointed shall appoint at minimum
 - one (1) local auditor and
 - one (1) technical expert on social issues to evaluate compliance with social requirements and the risk of non-compliance due to social issues and
 - one (1) technical expert on environmental issues to evaluate compliance with environmental requirements and the risk of non-compliance due to environmental issues.
 - The lead auditor appointed may include additional auditors and/or technical experts in the audit team if this is required by the extent of the audit.

2.3.2 Audit Team

Auditor Name:	Marinka Vignali	Auditor role:	Lead auditor for Initial Audit Team Auditor for Scope Expansion 1 Lead Auditor for Scope Expansion 3
Qualifications: Marinka is a certified Auditor against 2 EU approved voluntary schemes (RSB EU and ISCC EU), 2 global sustainability schemes (RSPO Chain of custody, ISCC PLUS, RSB) and Italian national scheme with many years of experience in biofuels sector, started in 2011.			

<p>From 2017 lead auditor under Emission Trading Scheme. Previously she has worked at European Commission for 9 years, at DG JRC -Renewable Energy Unit, dealing with biofuels from 2006. She has received a Master in Chemical Engineering at Università degli Studi di Pisa (Pisa, Italy) and a PhD in Chemistry at University of Limerick (Limerick, Ireland).</p>			
Auditor Name:	Maite Lasa	Auditor role:	<p>Team auditor for Initial Audit</p> <p>Lead Auditor for Scope Expansion 1</p> <p>Lead Auditor for Scope Expansion 2</p> <p>Team Auditor for Scope Expansion 3</p>
<p>Qualifications: Maite is a certified Auditor against sustainability schemes including RSB, ISCC an 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).</p>			
Auditor Name:	Brent Riffel	Auditor role:	GHG Verifier
<p>Qualifications: Mr. Riffel is an expert in life cycle assessment, fuel and chemical certification and verification and corporate sustainability at SCS Global Services. He has worked as a greenhouse gas consultant for 12 years and greenhouse gas verification for 2 years. His experience includes carbon footprint assessments of biochemical and petrochemicals, lubricants, biofuels, agricultural commodities, solar panels, electricity, industrial mats and peat products. Mr. Riffel has a M.S. from the Institute of Transportation Studies at UC Davis and a B.A. in Chemistry from Pomona College.</p>			

2.4 Evaluation Schedule and Extent of Audit

2.4.1 Determination of Extent of Audit

Total number of subsidiaries, branch offices, affiliated entities, external third parties contracted or otherwise engaged, operational structures, sites, facilities, processing and production units, and supply chain structures	<p>12;</p> <p>1 Main Office</p> <p>4 Processing Facilities</p> <p>1 Entrepreneur</p> <p>1 Warehouse</p> <p>6 Traders</p>
Participating Operator Risk Class	Low
Disputes or prior Non-compliances	N/A first certification
Changes in scope since last evaluation	N/A first certification
Total number of compliance claims	N/A first certification

2.4.2 Evaluation Itinerary and Activities

MV – Marinka Vignali, ML – Maite Lasa, BR – Brent Riffel

I. INEOS MANUFACTURING DEUTSCHLAND GmbH (Köln Site)

Time	Element/Activity	Personnel Involved
Sep 24, 2019	//	
10:30 Who: MV, BR, ML	<p>Interviews with stakeholders (among which neighboring community members, if any complaint has been received by email at SCS offices).</p> <ul style="list-style-type: none"> - Feedback from stakeholders contacted by email/phone. 	Stakeholders

Time	Element/Activity	Personnel Involved
Sep 26, 2019	Alte Str. 201, D-50769 Köln - Germany	
9:00 Who: MV, BR, ML	<p>Opening Meeting</p> <ul style="list-style-type: none"> - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities - Review of RSB Procedures; confirm roles, responsibilities and processes. - Validation of scope of products to be certified and any product groupings and clarification of all suppliers. - Client to outline production process and overall process flow. <p>Confirmation of the supply chain or step under scope of certification</p>	Management
09:30 Who: MV, BR, ML	<p>Site Walk-through</p> <ul style="list-style-type: none"> - Production chain - Observe feed storage and feeding procedures - Observe chemical storage and disposal - Observe sludge repository or disposal - Observe other critical control points - Observe weighbridges and/or in-line flowmeter for yield control purposed <p>(VISIT AT ALL CONTROL ROOMS RELATED TO THE PRODUCTION IS PREFERABLE)</p>	Warehouseman, and Production/Logistic Personnel
10:30 Who: MV, BR, ML	<p>Document Review (first part)</p> <ul style="list-style-type: none"> - Review site map(s) and layout (calibration of weighting-tools included) - Review documentation of historic land use/land tenure, legal tenure - Review of all relevant business licenses 	Management

	<ul style="list-style-type: none"> - Review of land and water use permits - Review of tax documents - Resource and energy usage, conservation and Efficiency - Integrated waste management 	
13:00-14:00	Lunch Break	
14:00 Who: MV, BR, ML	Document Review (second part) <ul style="list-style-type: none"> - Confirmation of proposed GHG 	Management
14:15 (parallel session) Who: BR	GHG assessment <ul style="list-style-type: none"> - Check of period of data collection - Energy sources bills / counters data within the period above - Production report coherent within the period above - Chemical inputs within the period above (stock at beginning and end of the period, invoices of incoming chemicals) - Other relevant inputs 	GHG responsible
14:15 (parallel session) Who: MV, ML	Analysis of material balances and records Production report and stock report Check of the method chosen by the company for traceability Confirmation of link between documents and CoC file. As being the first certification: <ul style="list-style-type: none"> - The template for mass balance management will be checked. - The template of the declaration of conformity for outgoing batches will be checked 	CoC manager
15:45 Who: MV, ML	Worker Interviews <ul style="list-style-type: none"> - Interviews with key staff by risk category in absence of supervisors - Provide assurance for confidentiality Leave contact information, such as business cards	Focus Typical Workers (gender/age) and Low paid, Seasonal, Temporary, and non-Supervisory Personnel
17:00 Who: MV, ML, BR	Outcoming of Interviews with stakeholders	
17:15 Who: MV, ML, BR	Report Writing <ul style="list-style-type: none"> - Auditor(s) take time to consolidate notes and confirm audit findings of the first audit day 	//
18:00	Closing Meeting <ul style="list-style-type: none"> - Presentation of preliminary audit finding 	Management

	<ul style="list-style-type: none"> - Presentation of all non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy - Ask for questions 	
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Time	Element/Activity	Personnel Involved
Sep 27, 2019	Alte Str. 201, D-50769 Köln - Germany	
9:00 Who: MV, BR, ML	Review of Organigramme and Responsibilities (Job description with personnel appointed specifically for RSB purposes) for receiving, handling and forwarding products under RSB certificate. Review of Procedures for RSB management (an integrated manual with ISO 9001 or 14001 is accepted if the implementation of all crucial requirements of RSB scheme are clearly mentioned and included).	Management
11:00 Who: MV, BR, ML	Process description and definition of yield (first part- toluene, butadiene) <ul style="list-style-type: none"> - Production flowchart with included description of intermediate steps (if part of environmental authorisation it is accepted. Production capacity must be indicated). - Check of statistical yield per production line (or per feedstock, depending on the company organisation). - Intermediate products will be also assessed. - Yearly data will be checked for having an historical yield to take as reference 	Production/Logistic Personnel
13:00-14:00	Lunch Break	
14:00 Who: MV, BR, ML	Process description and definition of yield (second part - benzene, ethylene or propylene and (ethylene) from cracker)	Management
17:15 Who: MV, BR, ML	Report Writing <ul style="list-style-type: none"> - Auditor(s) take time to consolidate notes and confirm audit findings of the first audit day 	GHG responsible
18:00	Closing Meeting <ul style="list-style-type: none"> - Presentation of preliminary audit finding - Presentation of all non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy - Ask for questions 	Management

II. INEOS POLYMERS SARRALBE SAS

Time	Element/Activity	Personnel Involved
Nov 18-22, 2019	Remote Interviews with stakeholders	
	<p><i>The stakeholders list should be provided prior to the on-site audit. Stakeholders will be randomly selected and contacted by phone/email during the proposed days. Any recommendation in the list on preferred language and time will be respected. Neighbouring community members will be included, if any complaint has been received by email at SCS offices.</i></p>	
Nov 25, 2019	Rue Ernest Solvay, 57430 Sarralbe, France	
9:00 -10:00 ML, MV remotely	<p>Opening Meeting</p> <ul style="list-style-type: none"> - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities. - Review of RSB Procedures; confirm roles, responsibilities and processes. - Confirmation of scope of products to be certified and any product groupings and clarification of all suppliers; - Confirmation of the supply chain or step under scope of certification. - Client to outline production process and overall process flow. <p>Please have ready the following documents: Environmental Permits (including plant capacity) Organizational chart Appointment letters for the keystaff responsible for compliance to RSB requirements for receiving, handling and forwarding products under RSB certificate Flowchart of the process with clear identification of the certification boundaries (all products under certificate must include the respective process in the flowchart from feedstock)</p>	Management
10:00-11:30 ML	<p>Site Walk-through</p> <ul style="list-style-type: none"> - Production chain for all main, co-product and by-product activities of the entire plant. - Observe feed storage and feeding procedures - Observe chemical storage and disposal - Observe sludge repository or disposal - Observe other critical control points - Weighbridges and/or in-line flowmeter for yield control purposed 	Production, Warehouseman, and Post Production Personnel

	<i>Visit at control room includes all Units related to the products included in the certificate from the storage tank of feedstock to the storage tanks of final products.</i>	(Logistic personnel if data are not available in SAP)
~11:30-13:00 ML, MV remotely	<p>Document Review I</p> <p>Management system: Review of Procedures for RSB management (an integrated manual with ISO 9001 or 14001 is accepted if the implementation of all crucial requirements of RSB scheme are clearly mentioned and included).</p> <ul style="list-style-type: none"> - Set-up of the INEOS entities linked to the project (if other entities responsible for flash trading are involved in acquiring or forwarding the product, it must be clearly seen in the Handbook of Sustainability under RSB Scheme). A responsible person for each of this entity must be duly included. - Person appointed for internal audit - Description on how the real yield is kept under control (if statistical approach is used, please prepare extraction of input/output for at least the previous 3 years and calculation that deviation from average yield is always less than 0.5%). - Description to allocate bio-feedstock to output: chosen methodology and results - Please have ready the first internal audit and review with management - Please have ready training evidences specific for RSB scheme <p>Production data: Extraction of yearly data for confirming GHG calculation and yield.</p> <p>Please have ready production stock report at beginning and ending of the chosen period to collect GHG data or for calculating statistical yield. A period of mass balance will be randomly sampled to verify the production data. This includes extraction of monthly data for incoming, outgoing, and production data to confirm link between CoC and documents (acquiring and forwarding documents and internal handling using production data).</p>	Management/Production Manager/SAP Manager
13:00-14:00	Lunch Break	
14:00-15:00 ML, MV remotely	Document Review I (continuation)	Management/Production Manager/SAP Manager
15:00-16:00	<p>Document Review II</p> <p>Use of trademark and claims:</p>	Management

	Please have ready a template of on-product and/or off-product claims and use of RSB logo. Review of internal handling using production data).	
16:00-16:30	Summary of day (as needed)	

Time	Element/Activity	Personnel Involved
Nov 26, 2019	INEOS POLYMERS SARRALBE site: Rue Ernest Solvay, 57430 Sarralbe, France	
9:00-11:00	Document Review III RSB Principles and Criteria: <ul style="list-style-type: none"> - Review site map(s) and layout (calibration of weighting-tools and flowmeters included) - Review of all relevant business licenses - Review of land and water use permits - Review of tax documents - Review documentation of historic land use/land tenure, legal tenure - Review of all relevant business licenses (environmental permit checked already in opening meeting) - Resource and energy usage, conservation and Efficiency - Integrated waste management 	Management
11:00-12:00	Worker Interviews <ul style="list-style-type: none"> - Interviews with key staff by risk category in absence of supervisors - Provide assurance for confidentiality 	Focus Typical Workers (gender/age) and Low paid, Seasonal, Temporary, and non-Supervisory Personnel
12:00-13:00	Human Resources <ul style="list-style-type: none"> - Review of contracts, policies and training records grievances - Training and occupational health and safety record - Complaints, food security, piece work and living wage, equality issues - Records for freedom of association mechanism 	Management representative for HR
13:00-14:00	Lunch Break	
14:00-15:00 (ML)	Report Writing	

	<ul style="list-style-type: none"> - Auditor(s) take time to consolidate notes and confirm audit findings 	
15:00 -16:00	<p>Closing Meeting</p> <ul style="list-style-type: none"> - Presentation of General audit finding - Presentation of all non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy - Ask for questions 	Management

III. Input/Output Scope Expansion at INEOS Manufacturing Deutschland GmbH

NOTE: due to sanitary emergency COVID-19, this audit has been managed in remote according to specific authorization from RSB Scheme Managers.

Time	Element/Activity	Personnel Involved
March 17, 2020	INEOS Manufacturing Deutschland GmbH; Alte Str. 201, D-50769 Köln - Germany	
9:00 – 10:00	<p>Opening Meeting</p> <ul style="list-style-type: none"> - Introduction to certification program and assessment process to on-site staff - Review of scheduled activities. - Review of RSB Procedures; confirm roles, responsibilities and processes. - Confirmation and clarification of the expanded scope, including new products or product groupings to be certified; - Client to outline production process and overall process flow for new product(s) to be certified. <p><u>Please have the following documents ready:</u> Flowchart of the process with clear identification of the certification boundaries</p>	Management
10:00 – 12:00	<p>Site Walk-through</p> <ul style="list-style-type: none"> - Production chain for the new product, co-product and by-product activities added to the scope. - Observe feed storage and feeding procedures - Observe chemical storage and disposal - Observe sludge repository or disposal - Observe other critical control points - Weighbridges and/or in-line flowmeter for yield control purposed <p><i>Visit at control room includes all units related to the products included in the certificate from the storage tank of feedstock to the storage tanks of final products.</i></p>	<p>Production, Warehouseman, and Post Production Personnel</p> <p>(Logistic personnel if data are not available in SAP)</p>

<p>12:00 – 14:30 (lunch break in between)</p>	<p>Management system: Review of Procedures for RSB management, including :</p> <ul style="list-style-type: none"> - Any modification of the set-up of the INEOS entities linked to the project. A responsible person for each of this entity must be duly included. - Please have ready training evidences specific for the scope expansion <p>Production data:</p> <ul style="list-style-type: none"> - Description on how the real yield is kept under control (if statistical approach is used, please prepare extraction of input/output for at least the previous 3 years and calculation that deviation from average yield is always less than 0.5%). - Description to allocate certified feedstock to output: chosen methodology and results <p>A period of mass balance will be randomly sampled to verify the production data. This includes extraction of monthly data for incoming, outgoing, and production data to confirm link between CoC and documents (acquiring and forwarding documents and internal handling using production data).</p>	<p>Management</p>
<p>14:30 -16:00</p>	<p>GHG assessment</p> <ul style="list-style-type: none"> - Check of period of data collection - Allocation of consumptions (e.g. per line or per feedstock) - Energy sources bills / counters data within the period above - Production report coherent within the period above - Chemical inputs within the period above (stock at beginning and end of the period, invoices of incoming chemicals) - Other relevant inputs 	<p>GHG responsible</p>
<p>9:00-12:00</p>	<p>RSB Principles and Criteria: Review of the principles and criteria and potential changes in the context of the scope expansion</p> <ul style="list-style-type: none"> - Review site map(s) and layout (calibration of weighting-tools and flowmeters included) - Review of all relevant business licenses - Review of land and water use permits - Review of tax documents - Review documentation of historic land use/land tenure, legal tenure - Review of all relevant business licenses (environmental permit checked already in opening meeting) - Resource and energy usage, conservation and efficiency - Integrated waste management 	<p>Management</p>
<p>12:00 – 13:00</p>	<p>Use of trademark and claims: Please have ready a template of on-product and/or off-product claims and use of RSB logo.</p>	<p>Management/Production Manager/SAP Manager</p>

13:00 – 14:00	Lunch	
14:00 -14:30	Report Writing Auditor(s) take time to consolidate notes and confirm audit findings	Auditor
14:30-15:00	Closing Meeting <ul style="list-style-type: none"> - Presentation of General audit finding - Presentation of all non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy - Ask for questions 	

IV. INEOS MANUFACTURING BELGIUM NV

NOTE: due to sanitary emergency COVID-19, this audit has been managed in remote according to specific authorization from RSB Scheme Managers.

Time	Element/Activity	Personnel Involved
March 25, 2020	Remote Audit of INEOS MANUFACTURING BELGIUM Production Site	
9:00 Who: MV, ML	<p>Opening Meeting</p> <ul style="list-style-type: none"> - Introduction to certification programme and assessment process - Clarification of the involved legal entities (a) - Review of scheduled activities - Review of RSB Procedures; confirm roles, responsibilities and processes. - Validation of scope of products to be certified and any product groupings and clarification of all suppliers. - Client to outline production process and overall process flow. <p>Confirmation of the supply chain or step under scope of certification</p> <p>Please have ready the following documents:</p> <p>Chamber of Commerce to confirm legal entity (this is for letter a)</p> <p>Environmental Permits (including plant capacity) (first aim of this document is to check coherence of the PO which will receive the certificate as MAIN PO, for letter a. Please remember the approach used for the certificate to INEOS EUROPE having Manufacturing Deutschland under the umbrella)</p> <p>Organigramme</p> <p>Appointment letters for the keystaff responsible for compliance to RSB requirements for receiving, handling and forwarding products under RSB certificate</p>	Management
10:00	BOUNDARIES OF THE SYSTEM	Management

<p>Who: MV, ML</p>	<ul style="list-style-type: none"> - Flowchart of the process with clear identification of the certification boundaries (all products under certificate must include the respective process in the flowchart from feedstock) <p>Check of crucial point for management of waste and residues, chemicals & any other pollutant.</p>	
<p>11:00 (parallel audit session) Who: MV</p>	<p>Detailed review of the flowchart</p> <ul style="list-style-type: none"> - Production chain for all main, co-product and by-product (activities of the entire plant) RELATED TO PP PRODUCTION - Feedstock storage and feeding procedures - Chemical storage and disposal - Sludge repository or disposal - Other critical control points for yield control of main product - Weighbridges and/or in-line flowmeter for yield control purposed <p>Please have ready the following documents:</p> <p>Flowchart (ok, received preliminary draft in ppt)</p> <p>Daily report of the control room, where u have the counters reflecting the sent flowchart (consumption, production and daily stocks for both feedstock and product).</p> <p>Daily extraction from SAP of codes identified in production report (Please specify if u use the counters code together with SAP code or counters code with name of the intermediate/final product).</p> <p>Monthly extraction from SAP which include the daily data extracted above.</p> <p>Yearly extraction for 2019 from SAP.</p> <p>Stock at beginning of the year Consumption Stock at end of the year</p> <p>Same for intermediates/products (ONLY AND EXCLUSIVELY IF THE PRODUCTION IS NOT IN CONTINUOS).</p> <p>Layout and calibration of weighting-tools and flowmeters(if stock report is not regularly re-conciliated with stock report) (any ETS proof that all is regularly calibrated would be enough, if feedstock and PP are covered under ETS).</p>	<p>Management /Production Manager/SAP Manager</p> <p>(Logistic personnel only if data are not available in SAP)</p>
<p>11:00 (parallel audit session) Who: ML</p>	<p>Document Review (first part) – MNGT & RSB EU Principles and Criteria</p> <ul style="list-style-type: none"> - Participating Operator and all eventual involved entities - Review site map(s) - Review documentation of historic land use/land tenure, legal tenure - Review of all relevant business licenses (environmental permit checked already in opening meeting) - Review of land and water use permits - Review of tax documents - Resource and energy usage, conservation and Efficiency - Integrated waste management <p>Review of specific procedures:</p>	<p>Management /</p>

	Set-up of the INEOS entities linked to the project (if other entities responsible for flash trading are involved in acquiring or forwarding the product, it must be clearly seen in the Handbook of Sustainability under RSB Scheme). A responsible person for each of this entity must be duly included.	
LUNCH BREAK		
15:30-17:30 Who: MV	<p>Production data</p> <ul style="list-style-type: none"> - Extraction of yearly data for confirming GHG calculation and yield <p>Review of production stock report at beginning and ending of the chosen period to collect GHG data or for calculating statistical yield.</p> <p>A period of mass balance will be randomly sampled to verify the production data. This include extraction of monthly data for incoming, outgoing, and production data to confirm link between CoC and documents (acquiring and forwarding documents and internal handling using production data).</p>	Management /Production Manager/SAP Manager

Time	Element/Activity	Personnel Involved
March 26, 2020	Remote Audit of INEOS MANUFACTURING BELGIUM Production Site	
09:00-11:00 (Parallel session) Who: MV	<p>GHG assessment</p> <ul style="list-style-type: none"> - Check of period of data collection - Allocation of consumptions (e.g. per line or per feedstock) - Energy sources bills / counters data within the period above - Production report coherent within the period above - Chemical inputs within the period above (stock at beginning and end of the period, invoices of incoming chemicals) - Other relevant inputs <p><i>This on site assessment will be based on the checklist prepared by Brent Riffel for data collection on site.</i></p>	GHG responsible
11:00-13:00 Who: MV	<p>Document Review (first part) – Management System</p> <p>Review of Procedures for RSB management (an integrated manual with ISO 9001 or 14001 is accepted if the implementation of all crucial requirements of RSB scheme are clearly mentioned and included). CHECK OF CoC AND DECLARATION OF CONFORMITY.</p> <p>Please have ready the specific procedures:</p> <ul style="list-style-type: none"> - <i>Description on how the real yield is kept under control (if statistical approach is used, please prepare extraction of input/output for at least the previous 3 years and calculation that deviation from average yield is always less than 0.5%).</i> - <i>Description to allocate bio-feedstock to output: chosen methodology and results</i> - <i>Please have ready the first internal audit and review with management</i> - <i>Please have ready training evidences specific for RSB EU scheme</i> 	MNGT

	<i>Please prepare an example on how CoC and related documents will be managed (acquiring and forwarding documents and also internal handling).</i>	
09:00-10:30 (Parallel session) Who: ML	<p>Worker Interviews</p> <ul style="list-style-type: none"> - Interviews with key staff by risk category in absence of supervisors - Provide assurance for confidentiality - <i>Please advise workers that interview will be conducted in full respect of confidentiality and privacy and that names of interviewed staff could be kept anonymous at their request. Please provide internal phone numbers list of different department to be contacted during phone interview.</i> - <i>Please ensure that HR responsible staff will be available to show few payrolls as example of fair treatment.</i> <p><i>Please ensure that a representative of Labour organization could will be available</i></p>	Focus Typical Workers (gender/age) and Low paid, Seasonal, Temporary, and non-Supervisory Personnel HR Manager
10:30-11:30 Who: ML	<p>Interviews with stakeholders (among which neighbouring community members, if any complaint has been received by email at SCS offices).</p> <ul style="list-style-type: none"> - Feedback from stakeholders contacted by email/phone. <p><i>The stakeholders in the provided list will be randomly selected and contacted by phone. Any recommendation on preferred language and time recommended in the list will be respected</i></p>	Stakeholders
11:30-13:00 Who: ML	<p>Document Review (second part)</p> <ul style="list-style-type: none"> - Use of trademark and claims <p><i>Please have ready a template of on-product and/or off-product claims and use of RSB logo.</i></p>	Management
LUNCH BREAK		
14:00-16:00	INTERNAL MANAGEMENT OF COLLECTED EVIDENCES BETWEEN THE AUDITORS. PLEASE REMAIN AVAILABLE IN THIS SLOT FOR POTENTIAL DOUBTS OR MISSED DOCUMENTS.	Management
16:00-17:00	<p>Closing Meeting</p> <ul style="list-style-type: none"> - Presentation of General audit finding - Presentation of all non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy <p>Ask for questions</p>	Management

V. INEOS MANUFACTURING ITALIA S.P.A.

NOTE: due to sanitary emergency COVID-19, this audit has been managed in remote according to specific authorization from RSB Scheme Managers.

Time	Element/Activity	Personnel Involved
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<p>June 17, 2020</p>	<p>Remote Audit of INEOS MANUFACTURING ITALIA Production Site</p>	
<p>9:00 Who: MV, ML</p>	<p>Opening Meeting</p> <ul style="list-style-type: none"> - Introduction to certification programme and assessment process - Clarification of the involved legal entities (a) - Review of scheduled activities - Review of RSB Procedures; confirm roles, responsibilities and processes. - Validation of scope of products to be certified and any product groupings and clarification of all suppliers. - Client to outline production process and overall process flow. <p>Confirmation of the supply chain or step under scope of certification</p> <p><i>Please have ready the following documents:</i></p> <p><i>Chamber of Commerce to confirm legal entity (this is for letter a)</i></p> <p><i>Environmental Permits (including plant capacity) (first aim of this document is to check coherence of the PO which will receive the certificate as MAIN PO, for letter a. Please remember the approach used for the certificate to INEOS EUROPE having manufacturing deutchland under the umbrella)</i></p> <p><i>Organigramme</i></p> <p><i>Appointment letters for the keystaff responsible for compliance to RSB requirements for receiving, handling and forwarding products under RSB certificate</i></p> <p><u>NOTE: RISK EVALUATION MUST BE IN PLACE NOT ONLY FOR THE PLANT ITSELF BUT ALSO FOR THE PO HANDLING THE CERTIFICATE.</u></p>	<p>Management</p>
	<p>BOUNDARIES OF THE SYSTEM</p> <ul style="list-style-type: none"> - Flowchart of the process with clear identification of the certification boundaries (all products under certificate must include the respective process in the flowchart from feedstock) - Check of crucial point for management of waste and residues, chemicals & any other pollutant. 	<p>Management</p>
	<p>Detailed review of the flowchart</p> <ul style="list-style-type: none"> - Production chain for all main, co-product and by-product (activities of the entire plant) RELATED TO HDPE PRODUCTION - Feedstock storage and feeding procedures - Chemical storage and disposal - Sludge repository or disposal - Other critical control points for yield control of main product - Weighbridges and/or in-line flowmeter for yield control purposed <p><i>Please have ready the following documents:</i></p> <p><i>Flowchart (ok, received preliminary draft in ppt)</i></p> <p><i>Daily report of the control room, where u have the counters reflecting the sent flowchart (consumption, production and daily stocks for both feedstock and product).</i></p> <p><i>Daily extraction from SAP of codes identified in production report</i></p> <p><i>(Please specify if u use the counters code together with SAP code or counters code with name of the intermediate/final product).</i></p>	<p>Management /Production Manager/SAP Manager</p> <p>(Logistic personnel only if data are not available in SAP)</p>

	<p><i>Monthly extraction from SAP which include the daily data extracted above.</i></p> <p><i>Yearly extraction for 2019 from SAP.</i></p> <p><i>Stock at beginning of the year</i> <i>Consumption</i> <i>Stock at end of the year</i></p> <p><i>Same for intermediates/products (ONLY AND EXCLUSIVELY IF THE PRODUCTION IS NOT IN CONTINUOS).</i></p> <p><i>Layout and calibration of weighting-tools and flowmeters (if stock report is not regularly reconciliated with stock report) (any ETS proof that all is regularly calibrated would be enough, if feedstock and HDPE are covered under ETS).</i></p>	
	<p>Document Review (first part) – MNGT & RSB EU Principles and Criteria</p> <ul style="list-style-type: none"> - Participating Operator and all eventual involved entities - Review site map(s) - Review documentation of historic land use/land tenure, legal tenure - Review of all relevant business licenses (environmental permit checked already in opening meeting) - Review of land and water use permits - Review of tax documents - Resource and energy usage, conservation and Efficiency - Integrated waste management <p><i>Please have ready the specific procedures:</i></p> <ul style="list-style-type: none"> - <i>Set-up of the INEOS entities linked to the project (if other entities responsible for flash trading are involved in acquiring or forwarding the product, it must be clearly seen in the Handbook of Sustainability under RSB Scheme). A responsible person for each of this entity must be duly included.</i> 	Management /
LUNCH BREAK		
	<p>Production data</p> <ul style="list-style-type: none"> - Extraction of yearly data for confirming GHG calculation and yield <p><i>Please have ready production stock report at beginning and ending of the chosen period to collect GHG data or for calculating statistical yield.</i></p> <p><i>A period of mass balance will be randomly sampled to verify the production data. This include extraction of monthly data for incoming, outgoing, and production data to confirm link between CoC and documents (acquiring and forwarding documents and internal handling using production data).</i></p>	Management /Production Manager/SAP Manager

Time	Element/Activity	Personnel Involved
June 18, 2020	Remote Audit of INEOS MANUFACTURING ITALIA production site	

<p>09:00</p>	<p>GHG assessment</p> <ul style="list-style-type: none"> - Check of period of data collection - Allocation of consumptions (e.g. per line or per feedstock) - Energy sources bills / counters data within the period above - Production report coherent within the period above - Chemical inputs within the period above (stock at beginning and end of the period, invoices of incoming chemicals) - Other relevant inputs <p><i>This on site assessment will be based on the checklist prepared by Brent Riffel for data collection on site.</i></p>	<p>GHG responsible</p>
	<p>Document Review (first part) – Management System</p> <p>Review of Procedures for RSB management (an integrated manual with ISO 9001 or 14001 is accepted if the implementation of all crucial requirements of RSB scheme are clearly mentioned and included). CHECK OF CoC AND DECLARATION OF CONFORMITY.</p> <p><i>Please have ready the specific procedures:</i></p> <ul style="list-style-type: none"> - <i>Description on how the real yield is kept under control (if statistical approach is used, please prepare extraction of input/output for at least the previous 3 years and calculation that deviation from average yield is always less than 0.5%).</i> - <i>Description to allocate bio-feedstock to output: chosen methodology and results</i> - <i>Please have ready the first internal audit and review with management</i> - <i>Please have ready training evidences specific for RSB EU scheme</i> - <i>Please prepare an example on how CoC and related documents will be managed (acquiring and forwarding documents and also internal handling).</i> 	<p>MNGT</p>
	<p>Worker Interviews</p> <ul style="list-style-type: none"> - Interviews with key staff by risk category in absence of supervisors - Provide assurance for confidentiality <ul style="list-style-type: none"> - <i>Please advise workers that interview will be conducted in full respect of confidentiality and privacy and that names of interviewed staff could be kept anonymous at their request. Please provide internal phone numbers list of different departments to be contacted during phone interview.</i> - <i>Please ensure that HR responsible staff will be available to show few payrolls as example of fair treatment.</i> - <i>Please ensure that a representative of Labour organization could will be available</i> 	<p>Focus Typical Workers (gender/age) and Low paid, Seasonal, Temporary, and non-Supervisory Personnel</p> <p>HR Manager</p>
	<p>Interviews with stakeholders (among which neighbouring community members, if any complaint has been received by email at SCS offices).</p> <ul style="list-style-type: none"> - Feedback from stakeholders contacted by email/phone. <p><i>The stakeholders in the provided list will be randomly selected and contacted by phone. Any recommendation on preferred language and time recommended in the list will be respected</i></p>	<p>Stakeholders</p>
	<p>Document Review (second part)</p> <ul style="list-style-type: none"> - Use of trademark and claims <p><i>Please have ready a template of on-product and/or off-product claims and use of RSB logo.</i></p>	<p>Management</p>

16:00-17:00	<p>Closing Meeting</p> <ul style="list-style-type: none"> - Presentation of General audit finding - Presentation of all non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy <p>Ask for questions</p>	Management
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2.5 Evaluation of Management System

2.5.1 Methodology and Strategies Employed

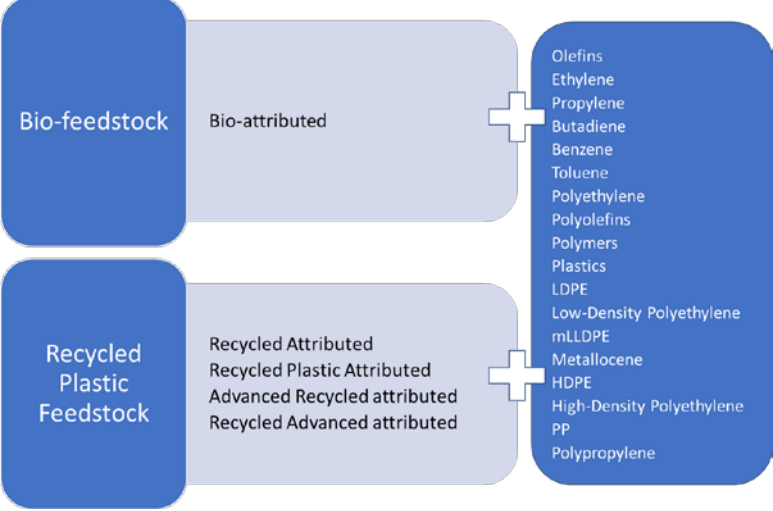
SCS deploys interdisciplinary teams with expertise in agriculture, ecology, forestry, social sciences, natural resource economics, and other relevant fields to assess an Operator’s compliance to RSB standards and policies. Evaluation methods include document and record review, implementing sampling strategies to visit a broad number of site and facility types, observation of implementation of management plans and policies, and stakeholder analysis. When there is more than one team member, team members may review parts of the standards based on their background and expertise. On the final day of an evaluation, team members convene to deliberate the findings of the assessment jointly. This involves an analysis of all relevant site observations, stakeholder comments, and reviewed documents and records. Where consensus between team members cannot be achieved due to lack of evidence, conflicting evidence or differences of interpretation of the standards, the team is instructed to report these in the certification decision section.

2.5.2 Capacity of the participating operator to implement its management systems


INEOS EUROPE AG has in place a robust management system consolidated in years of activity in the sector of petrochemical production. The management of RSB scheme has been well prepared and all evidences provided with details. Documents were available at request of auditors and feedback provided immediately.

2.5.3 Evaluation of RSB compliance claims and use of RSB trademarks

<p>The RSB short claim, as defined in RSB-PRO-50-001</p>	<p>All entities and sites under the scope will make use of the following wording in their claims and could be preceded by RSB-compliant RSB-advanced RSB Certified Advanced:</p>
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	 <p>Bio-feedstock Bio-attributed</p> <p>Recycled Plastic Feedstock Recycled Attributed Recycled Plastic Attributed Advanced Recycled attributed Recycled Advanced attributed</p> <p>Olefins Ethylene Propylene Butadiene Benzene Toluene Polyethylene Polyolefins Polymers Plastics LDPE Low-Density Polyethylene mLLDPE Metallocene HDPE High-Density Polyethylene PP Polypropylene</p> <p>NOTE: Updated with Bio-Based feedstock as per requirement of RSB (see below). Cancelled combined definition (mixed bio-based feedstock&recycled plastic feedstock claims) as not properly identifying the supply chain.</p>
<p>Any other claims used as per RSB-PRO-50-001</p>	<p>Declared in PO RSB Handbook that “all external use of RSB claims and communication must be approved by the RSB Manager who will agree and confirm content with RSB and SCS before external publish where deemed applicable. It is expected that this is work-in-progress reliant on constant dialogue between INEOS, RSB and SCS, given the relatively new introduction of the RSB Standard for Advanced Products.”</p> <p>Claims are now attached in document 36 “RSB Product Claims” to allow easy updating of statements, independently on the Handbook.</p> <p>Claims as per approval received by RSB (email Nicola Noponen, 19/06/2020):</p> <p>Bio-based feedstock Product Claims:</p> <p>INEOS Olefins & Polymers wish to make the following claims for all of above products X (Figure 28 – Bio-feedstock). Note Y refers to the value for fossil depletion mitigation/substitution and Z refers to % of GHG savings. Y can be 25%, 30%, 50%, 75% or 100%.</p> <p>Note all GHG claims can be duplicated and the fossil depletion mitigation value can be used instead of GHG reduction.</p> <p>INEOS Europe AG (INEOS O&P) would also like to make the below claims in all major European languages. This will include but not be limited to German, French, Dutch, Spanish, Norwegian, Danish, Swedish and Finnish.</p>

	<ol style="list-style-type: none"> 1. This X leads to a Y% substitution of fossil source material with an RSB-certified bio-based feedstock in the production system. 2. X certified to the RSB Standard for Advanced Products. 3. Delivering socially and environmentally ethical products certified by the Roundtable on Sustainable Biomaterials (RSB). 4. This RSB compliant product leads to a Y% substitution of fossil resources through bio-based feedstocks in the production system. 5. Over its production lifecycle, this material/X provides at least Z% greenhouse gas/GHG savings compared to a fossil sourced equivalent. 6. X product leads to at least Z% GHG savings compared to fossil equivalent <p>Recycled Plastic feedstock Product Claims:</p> <p>INEOS Olefins & Polymers wish to make the following claims for all of above products X (Figure 28 – Recycled Plastic feedstock). Note Y refers to the value for fossil depletion mitigation/substitution. Y can be 25%, 30%, 50%, 75% or 100%.</p> <p>There will be no claims in relation to GHG calculations due to the fact that the current overall supply chain is not meeting the 10% greenhouse gas (GHG) emission reduction relative to the lifecycle GHG emissions of a comparable fossil product, for the reasons described in section 3. GHG figures will be supplied at point of PoS upon and accompanied with individual discussion with the customer.</p> <p>Once the 10% threshold will be met, GHG savings claims will be developed, stating that avoided emissions were considered in the GHG savings calculations whenever the GHG emission of the product or the GHG saving potential compared to the fossil reference product is used with customer and in general communications.</p> <p>INEOS Europe AG (INEOS O&P) would also like to make the below claims in all major European languages. This will include but not be limited to German, French, Dutch, Spanish, Norwegian, Danish, Swedish and Finnish.</p> <ol style="list-style-type: none"> 1. X RSB compliant Advanced Product 2. This X leads to a Y% substitution of fossil source material with an RSB-certified recycled/waste plastic feedstock in the production system 3. This RSB compliant product leads to a Y% substitution of fossil resources through recycled/waste plastic feedstocks in the production system. 4. Delivering socially and environmentally ethical products certified by the Roundtable on Sustainable Biomaterials (RSB). 5. X: Y% Advanced Recycled Attributed Plastic.
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<p>Does Operator use RSB trademarks on off-product or on-product claims?</p>	<p>In this preliminary step the current choice is limited to off-product only. The following template as proposed by RSB will be used, with the claims listed above:</p> <div data-bbox="761 344 1154 831" style="text-align: center;">  <p>RSB Compliant Advanced Product (off product)</p> <p>CERTIFIED BY RSB Roundtable on Sustainable Biomaterials www.rsb.org</p> <p>Delivering socially and environmentally ethical *products* certified by the Roundtable on Sustainable Biomaterials (RSB).</p> </div>
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2.6 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.

2.6.1 Summary of Stakeholder Comments and Responses (for Main audits): Koln

Stakeholder Comments	SCS Response
Economic Concerns	
Supplier	The feedstock could subtract available amounts from mandatory target in energy sector. However, the feedstock would be the same for energy or for oleochemical sector,

	therefore it has to be considered as an aspect to develop successful market strategies.
Social Concerns	
N/A	N/A, there is no change for this Economic Operator as all depends on the feedstock.
Environmental Concerns	
N/A	The RE Directive is pushing for greener sources of energy. This product is an indirect outcome of that policy.

2.6.2 Summary of Stakeholder Comments and Responses: Sarralbe site

Stakeholder Comments	SCS Response
Economic Concerns	
N/A	Stakeholders did not communicate any economic concerns besides questions around variations in local employment due to the new bio-attributed products.
Social Concerns	
N/A	Stakeholders did not communicate any social concerns.
Environmental Concerns	
N/A	Stakeholders did not communicate any environmental concerns.

2.6.3 Summary of Stakeholder Comments and Responses: Geel site

Stakeholder Comments	SCS Response
Economic Concerns	
N/A	N/A no issues requesting further action from SCS
Social Concerns	
N/A	N/A no issues requesting further action from SCS
Environmental Concerns	
N/A	N/A no issues requesting further action from SCS

2.6.4 Summary of Stakeholder Comments and Responses: Rosignano site

Stakeholder Comments	SCS Response
Economic Concerns	

N/A	Stakeholders did not communicate any economic concerns as they look at RSB project as opening new market opportunities.
Social Concerns	
N/A	Stakeholders did not communicate any social concerns. The feedback in social issues has been positive as the group is bringing positive benefits in other sectors not directly related to the plant, as in developing citizen awareness for historical land around the plant.
Environmental Concerns	
N/A	Previous investigation on claims against the plant has been closed as no evidence had been found for inappropriate management of the site. Therefore, the sole remaining actual concern is the perception of the citizen that plastic industries are not environmental friendly, which is common for this sector and it is not related to Rosignano site in particular.

3.0 RISK ASSESSMENT RESULTS

Based on the most recent self-risk assessment (no older than 3 months from the audit date) the PO's risk assessment results are:	Corresponding risk class (low, medium, high):	Auditor's assessment of Operator's risk
<p>INEOS Manufacturing Deutschland: 6</p> <p>INEOS Polymers Sarralbe: 3; Updated to 6 following Auditor's review, updated self-risk assessment submitted</p> <p>INEOS Manufacturing Belgium: 0 (due to blocked cells in the used tool), but declared correctly giving 3 as score.</p> <p>INEOS Manufacturing Italia: 5</p>	LOW	<p>INEOS Manufacturing Deutschland 3-LOW.</p> <p>INEOS Polymers Sarralbe: 6-LOW, during audit it was found that there are some Natural 2000 areas in the vicinity.</p> <p>INEOS Manufacturing Belgium : 3-LOW.</p> <p>INEOS Manufacturing Italia : 5-LOW, due to high risk for water stress in Toscana region, as the site is located in the area identified as "Bacino Costa" within the</p>

		regional programmes for water management.
Overall for multi-site*: 6	Low	Low

*Risk Assessment Tool case of multi-site certification scope as per ‘RSB Reactive Guidance on the Risk Assessment Tool’ dated August 14 2020: The highest risk score from all sites shall be considered as representative of the multi-site scope and used to identify the risk class attributed to the PO.

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

INEOS Manufacturing Deutschland GmbH Main Assessment

None Issued

INEOS Polymers Sarralbe SAS Scope Expansion

None Issued

INEOS Manufacturing Deutschland GmbH Scope Expansion

None Issued

INEOS Manufacturing Belgium Scope Expansion

Summary of Non-compliances and Current Status				
NC #	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of Non-compliance (Open/Closed)
1	Observation	RSB-STD-60-001 – F.1,2,3,4,5. Standards Checklist 3.1	The risk management system is well developed to include identification, assessment, mitigation and monitoring at level of production site as required by the RSB Standard for Risk Management. However, The Chapter on "Monitoring & Performance Assessment" in ESMP, which summarizes the management of the risk within the company does not have an RSB-specific risk approach for RSB, based on the	Open

			same IxP matrix as the production site. To be checked on the next surveillance.	
2	Observation	RSB-STD-02-001 – F.3.	GHG claims have not been validated for Recycled plastic.	Open
3	Observation	RSB-STD-20-001 – F.3.4.7 and 3.4.8. Standards Checklist 6.5	SAP extraction will provide the amount handled in the site, while RSB amounts will be tracked in a spreadsheet, thereby RSB certified material is tracked separately to meet this requirement. However, a clear procedure is not in place to track the link from SAP (which does not have any code for RSB batches at the moment) and the tool that will be used for CoC purposes. To be checked at the next surveillance.	Open

INEOS Manufacturing Italia S.p.A.

Summary of Non-compliances and Current Status				
NC #	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of Non-compliance (Open/Closed)
1	Minor	RSB-STD-60-001 – F.1,2,3,4,5. Standards Checklist 3.1	<p>The preparation of RSB Risk management was not yet finalized for the current audit, as recommended in previous observation. In fact, only declaration of intent on how to address risk management has been prepared, without having been implemented. In line with RSB standard, the Risk Management needs to be integrated in the existing company Risk Management system.</p> <p>The non-conformity has been graded a minor during technical review for the following reasons:</p> <ol style="list-style-type: none"> 1. A risk management system does exist at 	Open Due at surveillance audit

			<p>INEOS, even though it does not take into account RSB risks.</p> <ol style="list-style-type: none"> 2. No NCs were identified that would indicate that they have failed to be compliant with RSB due to this flaw in risk management, so risk to RSB is low. 3. Water Stress was the only risk identified on the self-risk assessment. However, water stress is adequately managed by the Rosignano site, so there is no urgent risk for water stress not being formally included in the risk management plan. 	
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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"/>
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 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
	Certification decision:	-Participating Operator complies with the RSB Standards and is awarded RSB certification. -The Scope expansions meet the requirements of the RSB standards listed in Section 1.6
	Certification decision by:	Inna Kitaychik
	Date of decision: For initial or continued certification	Initial Audit: October 11, 2019 SCOPE EXPANSION AUDIT 1: Sarralbe: January 27, 2020 SCOPE EXPANSION AUDIT 2: Koln: June 29, 2020 SCOPE EXPANSION AUDIT 3: Geel: June 29, 2020 SCOPE EXPANSION AUDIT 4: Rosignano: August 14, 2020
	Surveillance schedule:	Surveillance audit by October 11, 2020