

Certification Evaluation Report

Roundtable on Sustainable Biomaterials

Wilmar Bioethanol Australia Pty. Ltd.

SCS Certificate Code: SCS-RSB/PC-0037

Bruce Highway Sarina, Queensland, 4737, Australia

Mr. Carl Morton, National Operations Manager

Carl.morton@au.wilmar-intl.com

www.wilmarbioethanol.com

CERTIFIED	EXPIRATION
October 23, 2020	October 22, 2025

DATE(S) OF AUDIT
25-27 September, 2019
DATE OF LAST UPDATE
October 23, 2020

SCS Contact:

Matthew Rudolf | Manager, Biofuels

+1.919.533.4886 (direct) mrudolf@scsglobalservices.com

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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. 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

Organization name	Wilmar Bioethanol Australia Pty. Ltd.		
Operator Number	2117		
Contact person	Mr. Carl Morton		
Address	Bruce Highway Sarina, Queensland 4737 Australia	Telephone	+61 7 4940 9877
		Fax	
		e-mail	Carl.morton@au.wilmar-intl.com
		Website	www.wilmarbioethanol.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 checked="" type="checkbox"/> Initial Assessment <input type="checkbox"/> Re-certification <input type="checkbox"/> Follow-Up to NCs	<input type="checkbox"/> 1st Annual Surveillance <input type="checkbox"/> 2nd Annual Surveillance <input type="checkbox"/> 3rd Annual Surveillance <input type="checkbox"/> 4th Annual Surveillance
Scope (as should appear/appears) on certificate:	Manufacturing and storage of ethanol	
The scope assessment agrees with the scope under which the operator applied	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If no, please explain:		
<p><i>Note 1: If the scope is different, please contact SCS.</i></p> <p><i>Note 2: Where the client uses external organizations (public or private) to provide utilities services, such as electricity, waste disposal, water, the auditor shall check that these organizations are run according to local requirements (i.e. the law) but these organizations will not be considered in scope of the audit. Therefore no on-site visits to these utility services are required.</i></p>		
Total workers covered by scope of certification:	58	
Number of women workers	12	

INDUSTRIAL FACILITIES	
Name of Facility	Wilmar Bioethanol Australia Pty. Ltd.
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Vegetable oil Extraction <input checked="" type="checkbox"/> Biofuel Production and/or Distribution <input type="checkbox"/> Other, please explain here:
Location/City	Sarina, Queensland, Australia
Geographic location (<i>Latitude & Longitude</i>)	-21.42979, 149.21547
Start date of operations (initial start date)	1929
Number of processing steps	6 steps
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.	Ethanol made from c-grade molasses, a residue of raw sugar refining
Annual throughput of previous 12 months (Confidential – see appendix)	

1.3 Entities in Scope

Name	Type (Warehouse, Dependent Collector, Point of Origin)	Address	Material involved
Inkerman Mill	Point of Origin	Bruce Hwy, Home Hill QLD 4806, Australia	C Molasses
Invicta Mill	Point of Origin	Mill St, Giru QLD 4809, Australia	
Proserpine Mill	Point of Origin	16 Mill St, Proserpine QLD 4800, Australia	
Pioneer Mills	Point of Origin	Brandon QLD 4808, Australia	
Plane Creek Sugar Mill	Point of Origin	Mill St, Sarina QLD 4737, Australia	
Mackay Harbour Storage Tanks	Warehouse	is Lease Block 3, part of Lot 58 on SP123751, Mackay Harbour, Queensland 4740, Australia	Ethanol

1.4 GHG Intensity

<u>Biofuels Producers</u>			
Please state the GHG emissions occurring at the operator's sites in g CO ₂ eq/ dry-ton for raw materials and intermediary products and g CO ₂ eq/MJ for final biofuels (annualized, after allocation) and if applicable, achieved emission savings, and if applicable, explanation for deviation from typical GHG values			
Final Biofuel:	Ethanol	GHG:	28.87 g CO ₂ eq/ MJ

1.5 Standards Used

Applicable RSB-Accredited Standards

Title	Version
RSB Principles & Criteria (RSB-STD-01-001)	3.0
RSB Chain of Custody (RSB-STD-20-001)	3.1
RSB Standard for Participating Operators (RSB-STD-30-001)	3.1
RSB Risk Management (RSB-STD-60-001)	3.1
RSB GHG Calculation Methodology (RSB-STD-01-003-01)	2.3
RSB Procedure on Communication and Claims (RSB-PRO-50-001)	3.3
RSB Standard for Advanced Biofuels (RSB-STD-01-010)	2.2
RSB Methodology for displacement-effects (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

RSB Accreditation Legislation List	Compliance Guides List
Bioethanol Generic Induction PPT	Emergency Business Continuity Manual
Harbour Site Specific Induction	Sarina Distillery Site Specific Induction
RSB Queensland Indicators	RSB Environmental Social Management Plan
Environment, Health & Safety Handbook	Ethanol Stocktake procedure
Molasses Stocktake Procedure	Operation Staff Training Summary
Training records of 4 staff members	Setting Expectations & Respectful Workplace 2019 presentation
RSB Declaration – Fuel Ethanol	Product Information - Ethanol
Wilmar Take 5 Take Control Risk Management Booklet	Wilmar Sugar People Information Pack
SHE-077-CG Greenhouse Gas Emissions, Climate Change and Ozone Layer	Site Traffic Assessment and Control Plan Sarina EHS Committee 17072019
Respirator for Welding – April 2019	Fume Extraction – 080519
Entry to ICP Lab – Ozone Exposure	Emergency, Business Continuity and Crisis Management Bioethanol (All workers)
ERT Coverage	SHE-015-CG Emergency Response
DMSID-143-483-Top 12 Unwanted Events Control Manual	SMSID-116-381-What to do in an Emergency
Employee Assistance Program Pamphlet	DMSID-185-848 Induction Procedure – Employees – Audit Tool (BIO)

RSB Sarina Presentation.pptx	2019_08 Bioethanol Operations Slides.pptx
Wilmar Sugar Annual Environmental Report (April 2018)	

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:	Robert Earley	Auditor role:	Lead Auditor
Qualifications: Robert is an auditor of RSB and ISCC certifications, and has been trained in ISO 9001:2015 auditing. Additionally, he is currently an expert consultant on UN, EU, charitable foundation and NGO projects focused on sustainable transportation and air pollution. Prior to becoming a consultant, Robert was the Transport Program Manager of Manila-based Clean Air Asia, promoting clean and efficient freight and logistics across Asia, and before that was the Director of the Clean Transportation Program at			

the Innovation Center for Energy and Transportation (iCET), which developed standards for lifecycle GHG emissions assessment for biofuels in China, and which became the first member of the RSB in China. He is currently on the board of the Beijing Energy. Mr. Earley, who has lived in China since 2005 and is fluent in Mandarin Chinese, studied environmental science at the University of Calgary and Urban and Regional Planning at the University of Waterloo in Canada. His coursework at the University of Calgary included impacts of agriculture and conservation in agricultural areas in southern Alberta.

Auditor Name:	Nick Capobianco	Auditor role:	Team Auditor
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Qualifications: Nick Capobianco, SCS Senior Lead Auditor – FSC, PEFC, MSC, ASC, RSPO Chain of Custody & Bonsucro Lead Auditor, Quality and Environmental Management Systems with Exemplar Global (certificate number 202976). Nick holds a Bachelor of Arts (Industrial Design), Graduate Certificate in Business Administration and a Diploma of Business. Nick has been auditing Chain of Custody systems for SCS since 2008 and Management Systems to ISO 9001 and 14001 for TQCSI since 2013.

Auditor Name:	Brent Riffel	Auditor role:	GHG Verifier
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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.

Auditor Name:	Justin Richter	Auditor role:	Displacement Emissions Verifier
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Dr. Richter is a Life Cycle Analysis practitioner and Supply Chain researcher in the areas of biofuels, renewable energy, advanced products, and social impacts. He holds GHG certification from ISCC. Dr. Richter has received a Ph.D. in Environmental and Ecological Engineering from Purdue University (West Lafayette, IN, USA).

2.4 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	One main production facility, one storage facility, and eight points of origin
Participating Operator Risk Class	Low
Disputes or prior Non-compliances	None
Changes in scope since last evaluation	No previous evaluation
Total number of compliance claims	N/A; first audit

2.4.2 Evaluation Itinerary and Activities

Time	Element/Activity	Personnel Involved
25/09/19	Sarina distillery, Bruce Highway, Sarina Queensland	
7:15 a.m.	Pick auditor up from hotel, drive to distillery (time to be adjusted according to actual drive time) Induction/safety briefing – please notify auditor of any special safety requirements or equipment for being on-site in advance of the audit	
8:00 a.m.	Opening Meeting <ul style="list-style-type: none"> – Introductions of auditor and Wilmar representatives; overview of certification program and assessment process to on-site staff – SCS confidentiality policy, appeals policy – Confirmation of scheduled activities, communications, and resources – Confirmation of scope of certification – Closing meeting time to be on Friday at 1:00 p.m. – Availability and roles of guides – Methods of reporting and types of findings and communication of these – Auditor is responsible for executing the audit plan and documenting evidence – Sampling procedures – Confirmation of scope of certification and any product groupings. Clarification of all suppliers; Client to outline production process and overall process flow. – Questions and discussion 	Senior management, Daily on-site management
8:30	Review of Participating Operator Requirements (RSB-STD-30-001*) * NOTE: Please review “Checklist for PO and RSB Global P&C Indicators.xlsx” <ul style="list-style-type: none"> – General requirements – Training requirements – Grievance 	Management, representative for HR
9:30	Principles and Criteria, v. 3.0* * NOTE: Please review “Checklist for PO and RSB Global P&C Indicators.xlsx” <ul style="list-style-type: none"> – 1. Legality <ul style="list-style-type: none"> ○ Legal register or system, anti-bribery – 2. Planning, monitoring, and continuous improvement <ul style="list-style-type: none"> ○ Results of screening exercise, ESMP, FPIC, dispute resolution – 4. Human and labour rights – Slave/forced labour, child labour, non-discrimination, wages and working conditions, occupational health and safety, training, emergency procedures, PPE, contracted labour, grievance mechanism 	Management
10:30	Human Resources <ul style="list-style-type: none"> – Review contracts, policies, training plans, and grievance process – Review occupational health and safety training records – Review piece work and living wage practices; equality issues – Review performance with respect to freedom of association mechanism 	HR Representative

	<ul style="list-style-type: none"> - Request names of Wilmar employees working Tuesday day shift and, if applicable, any 3rd party contractors 	
12:00	<p>Lunch</p> <ul style="list-style-type: none"> - Time is of the essence. Please arrange lunch to be brought in to the offices or provide one or more “fast food options” so that lunch does not consume more than the allotted time. 	
1:00 p.m.	<p>Risk Management</p> <ul style="list-style-type: none"> - Presentation of evidence of a risk management approach based on ISO 31000:2009 taking into account: <ul style="list-style-type: none"> o The context of the organization - Risk identification, risk analysis, risk evaluation, and risk treatment 	Risk management representative (e.g. production engineering)
1:30 p.m.	<p>Principles and Criteria, v. 3.0*</p> <p>* NOTE: Please review “Checklist for PO and RSB Global P&C Indicators.xlsx”</p> <ul style="list-style-type: none"> - 9. Water <ul style="list-style-type: none"> o Review the results of water resource analysis, water management plan - 10. Air <ul style="list-style-type: none"> o Review air management plan and application of best available technology o Review emissions of major air pollutants identified in Principle 10 - 11. Technology <ul style="list-style-type: none"> o Review waste and by-product management plan - Review the use of Annex III Rotterdam Convention chemicals, presence of pollutants on the Stockholm Convention of Persistent Organic Pollutants, and Montreal Protocol chemicals 	Management
3:00 p.m.	<p>Site Walk-through - distillery</p> <ul style="list-style-type: none"> - Review site map - Observe material receiving and handling operations – including key weigh station or meter calibration certificates - Observe chemical processing locations - Observe sludge pond/water discharge facility - Observe product shipping arrangements - Observe laboratory - Visit control room 	Production, Receiving/Shipping, Material handling, Waste management Personnel
4:30 p.m.	<p>Auditor debriefing on results of first day’s audit</p> <ul style="list-style-type: none"> - Discuss potential non-compliances and opportunities for improvement - Discuss any needed adjustments to the audit schedule 	Management
5:00 pm.	<p>End of day</p>	

Time	Element/Activity	Personnel Involved
26/09/19	Sarina distillery, Bruce Highway, Sarina Queensland	
<i>Day 2</i> 8:00 a.m.	Chain-of-custody system (RSB-STD-20-001, v. 3.1)* * NOTE: See RSB (Global) Checklist for Participating Operators (P.O.) <ul style="list-style-type: none"> - General requirements (evidence of system, etc.) - Records (see especially P.O. checklist 6.2.2 and 6.2.3, 6.3.1, 6.3.2) - Requirements for handling certified material (see P.O. checklist sec. 8) 	Management
9:30	Chain of custody audit of records <ul style="list-style-type: none"> - Auditor will sample production records and records of outgoing material including any templates in the case that production of certified material has not yet begun 	Management
10:30	Information on Points of Origin* * NOTE: See "First Collector" requirements to maintain information about suppliers (i.e. "Points of Origin"), especially H1.1.5.4.b in RSB-PRO-70-001) <ul style="list-style-type: none"> - Auditor will review a representative sample of contracted suppliers of bio-glycerine for information covering the following: <ul style="list-style-type: none"> o <i>description and operating figures (e.g. throughput, output of main product(s), by-product(s) and waste/residues) of the process/operation where the waste or residue is derived from</i> - <i>Quarterly balance of incoming and outgoing material including records</i> 	Management
11:30	Preparation for worker interviews <ul style="list-style-type: none"> - Auditor prepares for meetings with selected employees; selected names are communicated to management 	Auditor only
12:00 p.m.	Lunch Break <ul style="list-style-type: none"> - Time is of the essence. Please arrange lunch to be provided on site. 	
1:00 p.m.	Worker Interviews <ul style="list-style-type: none"> - Interviews related to applicable Principles and Criteria 	<i>Auditor only without management present</i>
2:30	Meetings with nearby community stakeholders	Community stakeholders
4:30	Debriefing <ul style="list-style-type: none"> - Describe results of day's audit activities 	Management
5:00	End of day	

Time	Element/Activity	Personnel Involved
27/09/19	Ethanol Storage Tanks	
<i>Day 3</i> 7:00 a.m.	On-site inspection of ethanol storage tanks <ul style="list-style-type: none"> - Review site map - Observe material receiving and handling operations – including key weigh station or meter calibration certificates - Observe product shipping arrangements - Visit control room 	
8:30	Return to Distillery <ul style="list-style-type: none"> - Follow-up audit trails - any additional stakeholder interviews 	Management
11:30	Report writing <ul style="list-style-type: none"> - Auditor takes time to consolidate notes and confirm audit findings. 	Auditor
12:00	Lunch Break <ul style="list-style-type: none"> - Working lunch off site 	
1:00 p.m.	Closing meeting <ul style="list-style-type: none"> - Present overall conclusions from audit findings - Present details of non-compliances and opportunities for improvement - Fix timetables for corrective actions - Reiterate SCS appeal policy - Respond to questions 	
~1:30 p.m.	Closing Meeting <ul style="list-style-type: none"> - Auditor departs for Mackay then to airport (9:45 p.m. flight) 	

Note: Points of Origin were assessed Tuesday 10th – Friday 14th September 2019 during their Bonsucro audit.

Note: Displacement Emissions were assessed between Feb – Oct 2020.

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

Note: include an overall evaluation of the participating operator’s responsiveness and ability to consistently and effectively implement its management system based on the financial, technical, and human resources available.

Confidential: In Appendix 2 of Main report

2.5.3 Evaluation of RSB compliance claims and use of RSB trademarks

The RSB short claim, as defined in RSB-PRO-50-001	RSB Compliant Material
Any other claims used as per RSB-PRO-50-001	None
Does Operator use RSB trademarks on off-product or on-product claims?	No claims have been made

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)

Stakeholder Comments	SCS Response
Economic Concerns	
The facility is an important contributor to the bio-economy focus of Queensland State	Facility makes a positive contribution, no need for further response

No negative comments received	
Social Concerns	
The company is an excellent employer that is well managed and respectful of staff interviewed.	Facility makes a positive contribution, no need for further response
No negative concerns expressed	
Environmental Concerns	
No negative concerns expressed	No negative impacts of the ethanol plant or storage facility were noted, no need for further response

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:	Auditor’s Assessment
Score: 1, Risk: Low	Low

4.0 RESULTS OF THE EVALUATION

4.1 Process of Determining Compliance

4.1.1 Structure of Standard and Degrees of Non-Compliance

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

4.1.2 Interpretations of Findings

Major Non-compliances, either alone or in combination with non-compliances of other applicable indicators, result (or are likely to result) in a fundamental failure to achieve the objectives of the relevant RSB Criterion. These non-compliances must be resolved or closed out before a certificate can be awarded. If Major NCs arise after an operation is certified, the timeframe for correcting these non-compliances is typically no more than three months. Certification is contingent on the operator’s response to the NCs within the stipulated time frame.

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

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

4.1.3 Major Non-compliances

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

4.1.4 Non-compliances and Current Status

Note: All Major Non-conformities were due by December 27, 2019 and closed before this date.

Summary of Non-compliances and Current Status				
NC Number	Type of NC	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of Non-compliance (Open/Closed)
2019-01	Minor	Standards checklist 1.4	Geographic location of facility is not listed Action Plan with RCA submitted	Closed – geographic location was supplied after the audit and updated in the ESMP
2019-02	Major	Standards checklist 5.1	Mass balance does not track certified material in line with the RSB standard Action Plan with RCA submitted	Closed – the operator has provided DMSID-143-533 Quarterly RSB Mass Balance procedure for sourcing appropriate data for conducting mass balance
2019-03	Minor	Standards checklist 5.3	Employees and third parties involved in Chain of Custody are not identified at the time of the audit Action Plan with RCA submitted	Closed - CoC staff list sent by Carl Morton 11 Dec 2019 stored on sharefile as "SAR Site List0919.xls"
2019-04	Major	Standards checklist 6.3.2, 6.3.3	Template outgoing materials sheet does not include data regarding RSB certification, short claim, GHG intensity, statement regarding	Closed – Updated by Aldert Portwig, 8 Nov 2019. Outgoing materials sheet now contains all required material. Saved on sharefile as "DMSID-143-531-

			transport emissions, or country of origin Action Plan with RCA submitted	RSB Declaration - Fuel Ethanol - Template.docx
2019-05	Minor	Standards checklist 6.5, 8.3.2	There is no procedure available at time of audit for separate accounting of RSB material Action Plan with RCA submitted	Closed – the operator has provided DMSID-143-533 Quarterly RSB Mass Balance procedure for sourcing appropriate data for conducting mass balance
2019-06	Minor	Standards checklist 8.3.4	There is no current LCA study in place Action Plan with RCA submitted	Closed – Wilmar has submitted a new compliant LCA study on the product – checked by Brent The LCA is conducted according to the RSB calculator
2019-07	Major	Standards checklist 8.3.9	There is no procedure in place at the time of audit to ensure that mass balance is achieved over a pre-determined time Action Plan with RCA submitted	Closed – the operator has provided DMSID-143-533 Quarterly RSB Mass Balance procedure for sourcing appropriate data for conducting mass balance indicating mass balance achievement on a quarterly basis
2019-08	Major	Standards checklist 9.1, 9.3.5,9.3.1, 9.3.2 10.1	The LCA study presented is out of date Action Plan with RCA submitted	Closed – Wilmar has submitted a new compliant LCA study on the product – checked by Brent The LCA is conducted according to the RSB calculator
2019-09	Minor	Standards checklist 12.5.2	No mass balance procedure in place at time of audit, there is no quarterly summary of incoming and outgoing materials Action Plan with RCA submitted	Closed – the operator has provided DMSID-143-533 Quarterly RSB Mass Balance procedure for sourcing appropriate data for conducting mass balance and tracking incoming and outgoing certified materials
2019-10	Major	Standards Checklist 13.1.1, 6.3.2	Delivery note template does not note the quantity of biogenic material when product is sold as denatured ethanol Action Plan with RCA submitted	Closed – the operator has provided the updated template which includes the biogenic material Dec 11, 2019
2019-11	Minor	Standards Checklist 13.1.2, 13.1.3	No procedure is in place for documenting blending proportion when sold as denatured ethanol is in place Action Plan with RCA submitted	Closed – the operator has provided DMSID-143-533 Quarterly RSB Mass Balance

2019-12	Major	P2 2.a.2, 2.a.3, 2.a.7	A screening exercise was undertaken but was inaccurate. A water assessment was not identified, and the scale of the facility was incorrect. Action Plan with RCA submitted	Closed – the screening exercise was re-done, and the scale of the facility was identified as “large”, and a water assessment was identified
2019-13	Minor	P2 2.a.6	The ESMP does not clearly outline the product to be certified. ESMP does not clearly state the reason for certification Action Plan with RCA submitted	Closed – ESMP (DMSID-116-923-RSB) was provided 29 October 2019 noting the product and rationale for certification
2019-14	Minor	P2 2.b.8 P9 9.b.3	Water management plan was not available to the public at the time of the audit Action Plan with RCA submitted	Closed – the storm water management plan was posted online at https://www.wilmaragservices.com.au/fertiliser-rates/corporate/194-dmsid-116-41-storm-water-management As of 16 October 2019
2019-15	Major	P3	Up-to-date and conformant LCA not available at the time of the audit Action Plan with RCA submitted	Closed – LCA performed according to the RSB calculator was and including associated required data was provided 18 October by e-mail and checked by Brent Riffel on 22 October 2019
2019-16	Major	P9 9.a.4 P9 9.c.4	Water assessment was not provided at the time of the audit Action Plan with RCA submitted	Closed – Water assessment was delivered and accepted 18 Dec 2019.
2019-17	Minor	P9 9.d.6	A description of the company’s water improvement and monitoring project was not available at the time of the audit Action Plan with RCA submitted	Closed – the project has been briefly described in the updated ESMP: ESMP (DMSID-116-923-RSB) provided 29 October.
2019-18	Minor	PO checklist 1.7	Contract with MacKay Sugar does not contain commitment to comply with RSB Standards and Procedures, and to provide unrestricted access. Action Plan with RCA submitted	Closed 4/29/20– Wilmar removed MacKay Sugar for the list of points of origin in scope. Wilmar provided tonnage information showing that on a mass balance basis there was enough molasses provided from the other points of origins to produce sustainable ethanol.
2019-19	Minor	Point of Origin Checklists 5.1	It should be clear that the material is in lined with the material classified as a waste In the Advanced Fuels Standard:	Closed 4/23/20– an updated outgoing delivery notes template was submitted which

			<p>C-grade molasses (reducing sugar content totaling 49% - 52%) on the outgoing delivery notes from the point of origins</p> <p>Action Plan with RCA submitted</p>	<p>includes C-grade molasses (reducing sugar content totaling 49% - 52%).</p>
2019-20	Major	Standards Checklist 12.4, 12.6.8	<p>Displacement emissions were not available at the time of the audit.</p> <p>Action Plan with RCA submitted</p>	<p>Closed 10/17/20– Wilmar has demonstrated that the displacement emissions is low by assessing displacement emissions and determining the risk level following the RSB Methodology for Displacement Emissions. Report is available.</p>

5.0 CERTIFICATION DECISION

Certification Recommendation		
For Initial and Re-certifications: Operator to be awarded RSB certification subject to the minor non-compliances stated in Section 4.2.5.		
Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>		
The SCS evaluation team makes the above recommendation for certification based on the full and proper execution of the SCS Responsible Biofuels Program evaluation protocols. If certification is recommended, the Operator has satisfactorily demonstrated the following without exception:		
Operator has addressed any Major NC(s) assigned during the evaluation.	Yes <input 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:	Certification against the RSB standards listed in Section 1.5
	Certification decision by:	Inna Kitaychik
	Date of decision: For initial or continued certification	October 23, 2020
	Surveillance schedule:	1 st surveillance audit by October 23, 2021 Notes:

Sub Certificate Codes (if applicable)

Legal Entity/Operational Site	Sub-Certificate Code