

Audit-Report

Wellbred Trading SA
Geneva - Switzerland
ISCC-Reg-12820
Scope: Trader with Storage

00 - Basic Data

00 - Certification Body

00.00.001	Name of Certification Body	SGS Germany
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01 - Operational Unit

00.01.001	Company Name	Wellbred Trading SA
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00.01.002	Street	Rue Rousseau
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00.01.003	Street Number	5
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00.01.004	Postal Code	1201
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00.01.005	Place	Geneva
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00.01.006	Country	Switzerland
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00.01.007	Geo Coordinates: Latitude in decimal degrees	46.206883053544985
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00.01.008	Geo Coordinates: Longitude in decimal degrees	6.144174232217371
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00.01.009	ISCC System	ISCC EU
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00.01.010	ISCC Contact Person: Salutation	Mr
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00.01.011	ISCC Contact Person: Last Name	Jim
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00.01.012	ISCC Contact Person: First Name	Fleet
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00.01.013	ISCC Contact Person: Phone	+41 782129518
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00.01.014	ISCC Contact Person: E-Mail	jim@wellbred.com
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00.01.015	Contact details (e.g. email, phone) of relevant department within the company	jim@wellbred.com +41 782129518
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00.01.016	Type of Operation/ Scope to be audited	Trader with Storage
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00.01.017	Is the operational unit certified individually or audited as a part of a sample?	Individually certified
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00.01.018	ISCC Registration Number	ISCC-Reg-12820
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00.01.019	Recertification	yes
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00.01.020	Year of initial ISCC certification	2022
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00.01.021	Total annual turnover of the registered legal entity to be certified in Euro (robust and up-to-date evidence must be available to the auditor for the confirmation). The exact turnover must be indicated (appropriate rounding possible). If the exact turnover is not disclosed ISCC will charge the fees based on the highest fee classification.*	60000000 €
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02 - Audit Specific Data

00.02.001	Name of lead auditor	Mattia Pasquetto
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00.02.002	Name(s) of further auditors of the team	N/A
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00.02.003	Place of the audit	On-site
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00.02.004	Date of the audit	21.08.2023
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00.02.005	Duration of the on-site Audit (in hours, in digits)	4 hours
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00.02.006	Name(s) of company representative(s) present during the audit	Jim Fleet
00.02.007	Is the operational unit using relevant service providers or sub-contractors?	no
00.02.009	What GHG option(s) are used for the outgoing sustainable material? (ISCC PLUS: Only applicable if the voluntary add-on "GHG Emissions" is applied)	Total default value
00.02.011	Sustainable input material(s) (according to the ISCC lists of materials)	HVO, Biodiesel (Used cooking oil (UCO), palm oil mill effluent (POME) oil, animal fats from rendering (cat. 1+2)).
00.02.012	Total amount of sustainable input material (in mt)	20150 mt
00.02.013	Raw materials with country of origin (optional for ISCC PLUS):	POME from Indonesia POME from Malaysia UCO from France UCO from The Netherland UCO from China
00.02.014	Sustainable output material(s) (according to the ISCC lists of materials)	HVO, Biodiesel (Used cooking oil (UCO), palm oil mill effluent (POME) oil, animal fats from rendering (cat. 1+2)).
00.02.015	Is material claimed as "ISCC Compliant"?* ISCC PLUS: Claim "ISCC Compliant" is mandatory to indicate that entire upstream supply chain is covered by ISCC certification.	yes
00.02.016	Are other sustainability certification system(s) with comparable scopes used? For ISCC EU in particular those systems which are recognised under RED II are relevant. For ISCC PLUS in addition traceability databases for biogas/biomethane trading (e.g. Vertogas (NL), Green Gas (UK)), for wood-based feedstocks (e.g. PEFC, FSC) and other voluntary schemes for circular and/or bio-based industrial applications like e.g. RSPO are relevant.	no
00.02.018	Overall risk level applied during the audit (risk level Regular (risk level 1.0) regarding documentation and sampling)	Regular (risk level 1.0)
00.02.019	Specify major risk indicator(s) that were identified for the audit (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 "Risk Management") and with regard to the (non-exhaustive) list of risks as provided in ISCC EU Document 204 "Risk Management"*	ISCC management system, flow chart, organization chart
00.02.020	Tools and information sources used to determine risk factor	ISCC management system, flow chart, organization chart
00.02.021	Risk level applied regarding a flawed documentation of the operational unit (i.e. risk level for traceability).	Regular (risk level 1.0)

00.02.022	Please indicate how the ISCC criteria to determine the risk-level (in accordance with ISCC Risk Assessment requirements – ISCC EU Document 204 “Risk Management”) have been applied, with regard to a flawed documentation of the audited operational unit (i.e. risk level for traceability) as indicated in the guidance in ISCC EU Document 204 “Risk Management”	Appropriate management system was checked
00.02.023	Chain of Custody option applied	Mass balance
00.02.024	Are electronic traceability databases (e.g. Nabisy) used?	no
00.02.026	Are waste or residues or waste or residue-based products handled, or processed, or sold and claimed under ISCC?	Waste or residue-based products
00.02.029	Are internal (on-site) or external (different address) storage facilities (e.g. warehouses, tank terminals, etc.) used to store sustainable material?	yes: external storage facilities
00.02.030	If external storage facilities are used, please indicate if they are covered by individual certification. (A list of all external storage facilities including address data (and certificate number if individually certified) must be provided to ISCC.)	All external storage facilities are certified
00.02.038	Did the auditor apply the tool of cross-checking the accuracy of sustainability claims in the framework of the audit? See ISCC EU Document 201 “System Basics” chapter 4.2.2 for further information.	no

08 - Trader, Trader with storage, Logistic Center, Warehouse. This part also applies to Storage Facilities and national sales offices/limited risk distributors (ISCC PLUS only) that are audited on sample basis

00.08.001	Information on material claimed as sustainable under ISCC received (i.e. bought by paper traders) since the previous certification audit: HVO (from UCO and POME) 20150 mt	
00.08.002	Materials declared as sustainable under ISCC since the previous certification audit: HVO (from UCO and POME) 20150 mt	
00.08.003	Is gaseous biomass (e.g. biogas or biomethane) handled, stored or sold as sustainable under the ISCC certificate?	no
00.08.004	Please indicate the type(s) of sustainable materials traded (only applicable for materials traded on a "paper basis").	Intermediate products Final products

01 - Management System

01 - General Requirements

Number	Question/Finding	Conformity
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01.01.001	Is the management system appropriate with respect to type, complexity and volume of the operations and takes risk factors into account?	yes
<p>IEP-01 Sustainability Manual Rev. 1.0 – 15.08.2022 IEP-02 Requirements For Traceability Rev. 1.0 – 15.08.2022 IEP-03 Risk Management Rev. 1.0 – 15.08.2022 IEP-04 Mass Balance Calculation Rev. 1.0 – 15.08.2022 all docs will be kept for 5 years according to the Management system</p> <p>Checked appointment letter: Jim Fleet Sustainability Manager according to the Org Chart and the appointment letter dated 15.08.2022 Internal Auditor: E-Stream Srl Training session on 15.08.2022 about POS and SD issuance Trainer: E-Stream Trainee: Ramon Carrasco and Jim Fleet</p> <p>Internal audit and review done on 15.08.2022 by E-Stream Srl</p> <p>Company trading license CHE-215.617.096 - ref number 17074/2018 Articles of Association dated 01.09.2021 Only 2 storage used at the moment.</p> <p>1. Smart Energy Sweden Fuels AB, Sodra Nyhamnsgatan 1, 231 61 Sweden. 2. Intertank Sundswall terminal, Sweden</p>		
01.01.002	Have relevant information and documents been distributed to the competent employees, storage facilities and service providers, subcontractors, customers and other relevant parties?	yes
<p>Implementation 26/08/2022: Checked the procedures: IEP-01 Sustainability Manual Rev. 1.0 – 15.08.2022 IEP-02 Requirements For Traceability Rev. 1.0 – 15.08.2022 IEP-03 Risk Management Rev. 1.0 – 15.08.2022 IEP-04 Mass Balance Calculation Rev. 1.0 – 15.08.2022 Have been distributed to all relevant parties.</p>		
01.01.003	Have employees been appointed who are responsible for the implementation, verification, development and updating of the ISCC requirements at all critical control points?	yes
<p>Checked appointment letter: Jim Fleet is Sustainability Manager according to the Org Chart and the appointment letter dated 15.08.2022</p>		
01.01.004	Did trainings take place appropriate to the needs of the employees at critical control points?	yes
<p>Training session on 15.08.2022 about POS and SD issuance Trainer: E-Stream Trainee: Ramon Carrasco and Jim Fleet</p>		
01.01.005	Has an internal audit/inspection/assessment regarding the implementation of all relevant ISCC requirements taken place (relevant service providers and subcontractors have to be taken into account)?	yes
<p>Internal audit and review done on 15.08.2022 by E-Stream Srl</p>		

01.01.006	If required, have corrective and/or preventive measures been established? No corrective measures to be taken	yes
01.01.007	Was the internal audit report reviewed by the organization's management? Management review made on 15/08/2022	yes
01.01.008	Are the internal processes documented appropriately? IEP-01 Sustainability Manual Rev. 1.0 – 15.08.2022 IEP-02 Requirements For Traceability Rev. 1.0 – 15.08.2022 IEP-03 Risk Management Rev. 1.0 – 15.08.2022 IEP-04 Mass Balance Calculation Rev. 1.0 – 15.08.2022	yes
01.01.009	Are sufficient procedure descriptions with respect to sustainability requirements available for all critical control points? EP-01 Sustainability Manual Rev. 1.0 – 15.08.2022 IEP-02 Requirements For Traceability Rev. 1.0 – 15.08.2022 IEP-03 Risk Management Rev. 1.0 – 15.08.2022 IEP-04 Mass Balance Calculation Rev. 1.0 – 15.08.2022 Procedures are sufficient	yes
01.01.010	Is the technical equipment and infrastructure available and in operation for the critical control points? Technical equipment is at storage site. Both the side are already ISCC Certified	yes
01.01.011	Are all necessary documents, records, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" available and accessible (please see list under Evidence/Documents)? All docs are available and accessible	yes
01.01.012	Are all necessary documents, records, reports, information and data according to ISCC EU Document 203 "Traceability and Chain of Custody" kept for at least five years? all docs will be kept for at least 5 years.	yes
01.01.013	Did the risk assessment regarding a flawed documentation of the audited site take place based on the documents, reports, information and data according to ISCC Document 203 "Traceability and Chain of Custody" as well as the certification history? Checked the procedures: IEP-01 Sustainability Manual Rev. 1.0 – 15.08.2022 IEP-02 Requirements For Traceability Rev. 1.0 – 15.08.2022 IEP-03 Risk Management Rev. 1.0 – 15.08.2022 IEP-04 Mass Balance Calculation Rev. 1.0 – 15.08.2022	yes
01.01.015	Is it ensured that no hopping between certification schemes is performed with the intention to cover or conceal violations of other certification schemes? No presence of hopping	yes
01.01.016	Is it ensured that the operational unit is not suspended or excluded by another certification system at the date of the audit (ISCC EU: certification systems recognised under RED II)? No presence of blacklisting	yes
01.01.017	Are documents and information treated as confidential and is it ensured that they not made accessible to third parties? All the computers are protected by password	yes

01.01.020	Are the current ISCC terms of use available and signed? Terms of use correctly signed on 23/03/2023.	yes
01.01.021	Is a signed statement from an eligible and high-level member of the staff available confirming awareness that multiple accounting is not allowed? Statement correctly made on 23/03/2023 (just before the previous audit)	yes

02 - Traceability

01 - General Requirements

Number	Question/Finding	Conformity
02.01.001	Is ensured that the list of suppliers and recipients of sustainable materials contains relevant information? List available and accessible	yes
02.01.002	Does the information and quantities from weighbridge tickets, delivery notes, sustainability declarations or proofs of sustainability of the incoming and outgoing sustainable material match with the information from the reporting system of the company? All the quantities matches	yes
02.01.003	Are the quantities of the incoming and outgoing deliveries of sustainable material consistent with the amounts stated in the contracts related to those deliveries? Do they fulfil the sustainability characteristics fixed in the contracts (e.g. on EU RED II or ISCC Compliance, type of chain of custody)? Amounts are constant	yes
02.01.004	Are all deliveries of incoming sustainable material covered by a valid certificate of the supplier? Just two suppliers: EcoOne and ENI, both certified.	yes
02.01.006	Do the delivery notes, sustainability declarations or proofs of sustainability for incoming and outgoing sustainable material comply with the ISCC requirements and is the information consistent with information in the reporting system? Traceability nr. 1 Incoming PoS nr. EU-ISCC-Cert-IT206-1820-POS_33800A dated 04/07/2023 Supplier: ENI trade & Biofuels Spa, Italy Receipient: Wellbred SA, Geneve, switzerland Contract number: 2823228 recipient address: Trelleborg, Sweden Date of dispatch: 08/06/2023 Material: HVO Raw material: POME from Malaysia Quantity: 2583 m3 GHG: Ep 3,79 gCO2eq/MJ; Etd 4,93 gCO2eq/MJ BL nr. 1 dated 08/06/2023 fotr 2450,754 mt Outgoing PoS nr. EU-ISCC-Cert-DE100-12820122-PHY-21542/1 dated 04/07/2023	yes

Supplier: Wellbred SA, Geneve, switzerland

Receipient: Colabit Inkop AB, Sweden

Contract number: PHY_21542

recipient address: Trelleborg, Sweden

Date of dispatch: 08/06/2023

Material: HVO

Raw material: POME from Malaysia

Quantity: 2583 m3

GHG: Ep 3,79 gCO₂eq/MJ; Etd 4,93 gCO₂eq/MJ

BL nr. 1 dated 08/06/2023 for 2450,754 mt

Traceability nr. 2

Incoming

PoS nr. EU119-41221846_2

Supplier: Eco-1 Bioenergi AS, Oslo, Norway

Receipient: Wellbred SA, Geneve, switzerland

Contract number: PHY_19443 dated 06/03/2023

Recipient address: Trelleborg, Sweden, Colabit Oil Terminal

Date of dispatch: 28/04/2023

Material: HVO

Raw material: UCO from France

Quantity: 5279,308 m3

GHG: Total 16 gCO₂eq/MJ for supply and fuel usage, DDV for Ep

BL nr. 1 dated 28/04/2023 for 5601,370 mt

Outgoing

PoS nr. EU-ISCC-Cert-DE100-12820122-PHY-19444/1 dated 09/06/2023

Supplier: Wellbred SA, Geneve, switzerland

Receipient: Colabit Inkop AB, Sweden

Contract number: PHY_19444

recipient address: Trelleborg, Sweden

Date of dispatch: 26/04/2023

Material: HVO

Raw material: UCO from France

Quantity: 5270,308 m3

GHG: Total 16 gCO₂eq/MJ for supply and fuel usage, DDV for Ep

BL nr. 1 dated 28/04/2023 for 5601,370 mt

Traceability nr. 3

Incoming

PoS nr. EU-ISCC-Cert-IT206-1820-POS_33800F dated 04/07/2023

Supplier: ENI trade & Biofuels Spa, Italy

Recipient: Wellbred SA, Geneve, switzerland

Contract number: 2823228

Recipient address: Sundsvall, Sweden

Date of dispatch: 08/06/2023

Material: HVO

Raw material: POME from Indonesia

Quantity: 2154,218 m3

GHG: Ep 8,38 gCO₂eq/MJ; Etd 6,61 gCO₂eq/MJ

BL nr. 2 dated 08/06/2023 fotr 2500,214 mt

Outgoing

PoS nr. EU-ISCC-Cert-DE100-12820122-PHY-21544/6 dated 04/07/2023

Supplier: Wellbred SA, Geneve, switzerland

Recipient: Colabit Inkop AB, Sweden

Contract number: PHY_21544

Recipient address: Sundsvall, Sweden

Date of dispatch: 08/06/2023

Material: HVO

Raw material: POME from Indonesia

Quantity: 2154,218 m3

GHG: Ep 8,38 gCO₂eq/MJ; Etd 6,16 gCO₂eq/MJ

BL nr. 2 dated 08/06/2023 fotr 2500,214 mt

02.01.007	Is it ensured that incoming and outgoing deliveries of sustainable material are covered by the validity period of the operational units' certificate?	No presence of gaps into the certification period	yes
02.01.008	Is it ensured that for one batch of sustainable material not more than one sustainability declaration or proof of sustainability was issued?	No presence of double accounting	yes
02.01.014	Is it ensured that all suppliers of wastes and/or residues or waste/residue based products are certified, and that the certification scheme is accepted by ISCC for deliveries of waste/residue based material?	All the incoming are covered by a valid PoS and all the suppliers are correctly ISCC certified	yes
02.01.017	Is ensured that ISCC related logos and claims are correctly applied by the System User?	No logos and claims usage	yes

03 - Mass Balance

01 - General Requirements

Number	Question/Finding	Conformity
03.01.001	Is it ensured that all relevant documentation is available and accessible for the verification of the mass balance? All the relevant documentation is available and accessible	yes
03.01.002	Is it ensured that the timeframe of maximum three months is kept for the mass balance and that there is no gap between mass balance periods? No presence of gaps into the mass balance	yes
03.01.004	Was the mass balance calculated correctly? (If the system user is certified for multiple scopes, mass balances should be kept for each scope separately). From the last audit the total amount of sustainable material traded was 20150 mt From 24/03/2023 to 21/08/2023 Initial stock: 0 mt Incoming: 20150 mt Outgoing: 20150 mt Final stock: 0 mt Result: compliant	yes
03.01.005	Was the credit for sustainable material that may be transferred into the next mass balance period calculated correctly? No presence of credit transfer right now.	yes
03.01.006	If credits were available at the end of a mass balance period was the credit transfer into the next mass balance period done correctly? No presence of credit transfer right now.	yes
03.01.008	Is the quantity of output material declared as sustainable since the previous audit available and consistent? Quantities are available and consistent.	yes
03.01.010	Is it ensured that different raw materials are kept separately in the mass balance? Every batch is recorded separately	yes
03.01.012	Is it ensured that the mass balance enables sustainability characteristics to be identified and uniquely assigned to individual (incoming and outgoing) batches? Every batch is recorded separately	yes
03.01.013	In case external storage facilities are used: Is it ensured that the information about incoming and outgoing material in the mass balance of a specific storage facility match with the information of incoming and outgoing material of this facility? No storage site usage right now, just paper trading activities	yes
03.01.014	Is it ensured that sustainable material was physically received at the site for which the mass balance is kept? No storage site usage right now, just paper trading activities	yes
03.01.015	Is it ensured that no multiple accounting of sustainable material occurs (i.e. selling incoming sustainable material more than once with the same sustainability characteristics)? No evidence of double claiming	yes

05 - Greenhouse Gas Emissions

03 - Trader, Trader with Storage, Storage Facilities, Final Product Refinement and Logistic Centre Requirements

Number	Question/Finding	Conformity
05.03.001	Do the GHG information on the incoming and outgoing sustainability declarations correspond?	
	The incoming and outgoing informations correspond	yes
05.03.004	Has no aggregation of different GHG values for incoming materials taken place within the bookkeeping, even if the raw material is of the same kind and from the same origin?	
	No evidence of aggregation	yes

Client (Place, Date, Signature)
 By signing the Client confirms that the ISCC terms of use are accepted

Auditor (Place, Date, Signature)

GHG Auditor/Expert (Place, Date, Signature)
 (in case of individual calculation)

 WELLBRED <i>Rif. System Documents ISCC</i>	List of Warehouses ISCC EU	R-00	
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Warehouse Name	Address	Contact
Sodeviga Tankterminal, Mandal	Geitmyra, 4516 Mandal, Norway	+47 24 07 75 77; operations@eco-1.no