

2024 Initial Recycled Content Certification Assessment Report

Etex Services NV

Kapelle-op-den-Bos, Flemish Brabant, Belgium

Building and Construction Products: Wallboard

April 22, 2024



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Overall Assessment Summary

SCS completed the Recycled Content Certification Assessment for Etex Services NV for the following Product Scope with the summary of results detailed below:

Data Review Period: January 1, 2023 to December 31, 2023

Manufacturing Sites and Product Lines:

- a. Etex Building Performance Limited located at Redland Ave, Easton-in-Gordano, Bristol BS20 0FB, UK.
 1. Siniat Universal Board 15 mm
 2. Siniat Universal Board 12.5 mm

The evaluation of the facility and production information, confirms the following:

- The changes to the scope of work outlined in WO# ETE-23-03 were
 - 1) the name change of the product lines from GTEC Universal Board to Siniat Universal Board, and
- All criteria are sufficiently met.
- An OFI-001-2024 was issued to the client to provide more specific information on purchases in the next year's renewal. Purchases of materials should only reflect material supplied to certified products.
- The percentage of recycled content for both the pre- and post-consumer material decreased due to the Etex's decision to not include internal production waste and the exclusion of another material (FDG) that was initially planned to be accounted for.
- The next data period will be: January 1, 2024 to December 31, 2024.

CERTIFICATION RECOMMENDATION: Compliance met.

SITE AUDIT: No site audit required. Client provided detailed data and proper documentation to show that there is adequate control of the production and quality control measures.

Product Certification Information

The following claims are recommended for certification:

Manufacturing Site: Redland Ave, Easton-in-Gordano, Bristol BS20 0FB, UK

CERTIFICATE	CLAIM (dry-weight basis)	LOGO LANGUAGE	PRODUCT CATEGORY	PRODUCT LINE NAMES
SCS-RC-10039	SCS Recycled Content Certified Conforms to SCS Recycled Content Standard V7-0 for a Minimum 27% Post-Consumer Recycled Gypsum Content . The material quantification and mass-balance calculations are completed on a dry-weight basis.	Minimum 27% Recycled Content Post-Consumer	Building and Construction Products:	- <i>Siniat Universal Board 15 mm</i> - <i>Siniat Universal Board 12.5 mm</i>
Certificates listed above are valid from April 22, 2024 to April 21, 2025				

Certification Requirements and Assessment

1. Material Classification and Waste Stream Analysis

REQUIREMENT	COMPLIANCE STATUS	AUDITOR FINDING
<p>a) The recycled material(s) used in the product(s) meet(s) the definitions of recycled material from the SCS Recycled Content Standard.</p> <p><i>Std. Reference: Section 3.0</i></p>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> NCR <input type="checkbox"/> OFI <input type="checkbox"/> N/A	The organization uses recycled gypsum/paperline in their wallboards (plasterboards).
<p>b) The waste stream source(s) of recycled materials used in the product(s) is known or can be justified in accordance with the SCS definitions of pre- and post-consumer waste.</p> <p><i>Std. Reference: Section 3.0</i></p>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> NCR <input type="checkbox"/> OFI <input type="checkbox"/> N/A	The organization uses recycled gypsum/paperliner that is sourced from both pre- and post-consumer plasterboard and paper waste. The pre-consumer source is waste from manufacturing plants and post-consumer is waste returned from markets and customers.

2. Chain of Custody (SCS RC STD V7.0, Section 5.1)

REQUIREMENT	COMPLIANCE STATUS	AUDITOR FINDING
<p>a) The client has an adequate system for maintaining a chain of custody of recycled materials throughout its manufacturing processes to segregate recycled and non-recycled materials.</p> <p>It includes, but is not limited to, identification of materials on purchase orders, invoices, bills of lading, work travelers, production orders, and work orders.</p> <p><i>Std. Reference: Section 5.1.1 Traceability and 5.1.2 Segregation</i></p>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> NCR <input type="checkbox"/> OFI <input type="checkbox"/> N/A	<p>The organization demonstrated to use their SAP platform to control production and maintain the chain of custody by production order numbers. The organization is also ISO9001 certified.</p> <p>Documents: SAP System. Etex-ISO9001-certificate</p>

<p>b) The client’s description of the manufacturing process at the manufacturing site(s) (or flowchart) describes (or shows) how recycled materials are tracked and how a chain of custody is maintained.</p> <p>It describes (or shows) all inputs of materials, all internal material flows (e.g., reuse or recycling of scrap), and all material outputs (including, but not limited to, finished products, intermediary products, and waste).</p> <p><i>Std. Reference: Section 5.1.3 Manufacturing Process Description</i></p>	<p><input checked="" type="checkbox"/> Compliant <input type="checkbox"/> NCR <input type="checkbox"/> OFI <input type="checkbox"/> N/A</p>	<p>The organization submitted a description of the manufacturing process and submitted a flowchart that shows inputs, flows, and outputs. In summary, the recycled gypsum enters the calcination processes to be converted to plaster by heating. The plaster is then mixed with additives and water to form a slurry. The slurry then goes under the forming process in between recycled paper liners to define thickness and width. The plaster is then set by the formation of high strength mechanical bonds between the gypsum and the paperliner. Once the boards are formed, the excess water is removed by going through an oven. Dried boards are then cut to size and packed for storage and distribution.</p> <p>Document: DRF</p>
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3. Material Qualification (SCS RC STD V7.0, Section 5.2.1)

REQUIREMENT	COMPLIANCE STATUS	AUDITOR FINDING
<p>a) The client has provided a signed SCS affidavit from all suppliers providing ≥2% of total recycled material by weight. Signed affidavits have been received from suppliers accounting for at least 95% of recycled material by weight.</p> <p><i>Std. Reference: Section 5.2.1.2 Supplier Verification & Validation</i></p>	<p><input checked="" type="checkbox"/> Compliant <input type="checkbox"/> NCR <input type="checkbox"/> OFI <input type="checkbox"/> N/A</p>	<p>The organization has provided signed SCS affidavits from all relevant suppliers for the recycled gypsum and recycled paper liner. New West Gypsum Recycling and Plasterboard Recycling Group are providers for the recycled gypsum. While DS Smith Paper is the sole provider of the recycled paper liner.</p>
<p>b) The client has demonstrated evidence of a robust vendor selection process and supplier requirements.</p> <p><i>Std. Reference: Section 5.2.1.2 Supplier Verification & Validation</i></p>	<p><input checked="" type="checkbox"/> Compliant <input type="checkbox"/> NCR <input type="checkbox"/> OFI <input type="checkbox"/> N/A</p>	<p>The organization has demonstrated to have a robust vendor selection. All suppliers should provide the recycled material meeting the specifications of the PAS109 Standard which establishes the requirements for the adequate recycling of gypsum. All suppliers have to meet the local laws with respect to recycling and ultimately, negotiations are based on price and</p>

		<p>volumes. Contracts between Etex and suppliers are based on the Standard. Once a contract is signed, the suppliers are evaluated on service performance frequently. Document: PAS109_2013 Standard.</p>
<p>c) All suppliers have been qualified as acceptable and none have been identified as posing a high risk.</p> <p>Risk is based on: completeness of affidavit form provided, geographic locations, reputation, and/or waste stream source.</p> <p><i>Std. Reference: Section 5.2.1.2 Supplier Verification & Validation</i></p>	<p><input checked="" type="checkbox"/> Compliant <input type="checkbox"/> NCR <input type="checkbox"/> OFI <input type="checkbox"/> N/A</p>	<p>All suppliers have been qualified as acceptable and do not pose a high risk. All provided completed affidavits and auditor verified their activities.</p>

4. Material Quantification (SCS RC STD V7.0, Section 5.2.2)

REQUIREMENT	COMPLIANCE STATUS	AUDITOR FINDING
<p>a) The product bill of materials (BOM) or equivalent documentation describes the dry weight of each component in a single production unit.</p> <p>This documentation correctly identifies the dry weight of virgin, pre-, and post-consumer recycled material in a single production unit.</p> <p><i>Std. Reference: Section 5.2.2.2 Product Component Information</i></p>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> NCR <input type="checkbox"/> OFI <input type="checkbox"/> N/A	<p>The organization provided the two products' BOMs and the recycled materials were correctly identified. As this is a mixed claim assessment, the organization included percentages for pre- and post-consumer amounts and provided a calculation sheets to the auditor. The calculation sheet shows a detailed breakdown of the BOM considering moisture content and other recycled materials not included under this assessment.</p> <p>The total pre-consumer content of gypsum in the products is at least 0.6% and the total post-consumer content of gypsum in the products is at least 26.5%</p> <p>Document: Universal board calculation file</p>
<p>b) The client has a mechanism for controlling the product formula.</p> <p><i>Std. Reference: Section 5.2.2.2 Product Component Information</i></p>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> NCR <input type="checkbox"/> OFI <input type="checkbox"/> N/A	<p>The organization demonstrated to use its Quality & Production database (SFC-QP) as an appropriate mechanism for controlling the products' formulas. Recipes and production processes are all managed in accordance to their ISO9001. Additional, feeders reports are generated daily and regular testing on and off products are performed.</p> <p>Document: SFC-QP Samples</p>
<p>c) Products can be accurately grouped to make a recycled content claim.</p>	<input checked="" type="checkbox"/> Compliant <input type="checkbox"/> NCR <input type="checkbox"/> OFI <input type="checkbox"/> N/A	<p>Type of Claim: Minimum Content Products grouped on one certificate based on the BOM provided. Products are made of both pre- and post-consumer recycled gypsum and pre- and post-consumer recycled paper liner.</p>



<p>d) A mass balance calculation demonstrates that there are sufficient supplies of recycled material to meet reported production.</p> <p>Purchases, inventory, waste, scrap, material transfers, product formulations, and relevant formulations have been factored in, when applicable.</p> <p><i>Std. Reference: Section 5.2.2.6 Mass Balance</i></p>	<p><input checked="" type="checkbox"/> Compliant</p> <p><input type="checkbox"/> NCR</p> <p><input checked="" type="checkbox"/> OFI</p> <p><input type="checkbox"/> N/A</p>	<p>The calculated mass balance concluded that there was adequate material purchased and consumed to produce certified product. For the products manufactured, the gross production was 8,728,039 kgs and the required consumption was 2,356,570 kgs, resulting in a mass balance error of -22%.</p> <p>OFI-001-2024: The organization should implement a mechanism to provide accurate purchases made for the products under this certification only and avoid including all purchases.</p>
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5. Summary of Key Findings

Key: NCR = Non-Conformance Report; NIR = New Information Request; OFI = Opportunity for Improvement

NCR/OFI/NIR NUMBER	DOCUMENT OR STANDARD REFERENCE	OBJECTIVE EVIDENCE/FINDING	REQUIRED CLIENT RESPONSE DATE	STATUS
OFI-001-2024	Recycled Content Standard V7 5.2.2.1	The organization should implement a mechanism to provide accurate purchases made for the products under this certification only and avoid including all purchases.	N/A	N/A

Authorized Signatures

AUDITOR SIGNATURE			
I attest that the assessment and analysis of the submitted information is complete and accurate to the best of my knowledge.			
Auditor Name, Title	Carlita Fiestas, Technical Specialist II		
Signature		Date	03/22/24
AUTHORIZED SCS REVIEWER SIGNATURE			
I attest that the assessment and analysis of the submitted information I reviewed during this review is complete for the purposes of the final recommendation and is accurate to the best of my knowledge, and this decision is final.			
SCS Reviewer Name, Title	Youssra Elkhatib, Program Manager		
Signature		Date	04/22/2024