# Preferred by Nature OÜ   Evaluation of COMSA SERVICE  Compliance with the SBP Framework: Public Summary Report

## Fourth Surveillance Audit

www.sbp-cert.org

The promise of good biomass

# Completed in accordance with the CB Public Summary Report Template Version 1.8

*For further information on the SBP Framework and to view the full set of documentation see www.sbp-cert.org*

*Document history*

*Version 1.0: published 26 March 2015*

*Version 1.1: published 30 January 2018*

*Version 1.2: published 4 April 2018*

*Version 1.3: published 10 May 2018*

*Version 1.4: published 16 August 2018*

*Version 1.5: published 22 October 2020*

*Version 1.7: published 12 November 2022*

*Version 1.8: published 26 April 2023*

# Table of Contents

# 1 Overview

Certification Body (CB) Name: Preferred by Nature OÜ

Primary CB contact for SBP: Pilar Gorria Serrano

Primary CB contact email: pgorria@preferredbynature.org

Audit team leader: Pilar Gorria Serrano

Audit team members: Pilar Gorría

Name of the Company: COMSA SERVICE

Company legal address: Calle Vallés 2, Pol. Industrial Almeda, 08940 Cornellá de Llobregat, Barcelona, Spain

Company contact for SBP: Xavier Melgar Anguera

Company contact email: xavier.melgar@comsa.com

Company website: www.comsa.com

Installation date: N/A
(production of heat, cooling or electricity from biomass has started)

SBP Certificate Code: SBP-08-16

Date of certificate issue: 31 Jul 2020

Date of certificate expiry: 30 Jul 2025

Audit closing meeting date: 12 Mar 2024

Audit cycle: Fourth Surveillance Audit

# 2 Scope of the evaluation and SBP certificate

| Scope Item | Check all that apply to the Certificate Scope | Change in scope (N/A for Assessments) |
|---|---|---|
| **Primary Activity:** | Biomass Producer | ☐ |
| **Approved Standards:** | SBP Standard 2: Verification of SBP-compliant Feedstock; SBP Standard 4: Chain of Custody; SBP Standard 5: Collection and Communication of Data Instruction; Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.5 | ☐ |
| **Includes Supply Base Evaluation (SBE):** | No | ☐ |
| **Includes REDII scheme** | No | ☐ |
| **Includes REDII SBE** | No | ☐ |
| **Includes communication of Dynamic Batch Sustainability Data (DBSD)** | No | ☐ |
| **Includes Group Scheme** | No | ☐ |
| **Products** | Chips | ☐ |

| | | |
|---|---|---|
| **Feedstock types:** | Primary | ☐ |
| **Feedstock origin (countries):** | Spain | ☐ |
| **SBP-endorsed Regional Risk Assessments used:**<br><br>**Public link:** **https://sbp-cert.org/documents/standards-documents/risk-assessments/** | Not applicable | ☐ |
| **Chain of custody system implemented:** | PEFC: PBN-PEFC-COC-058187 | ☐ |
| | Credit | ☐ |

## 2.1 Description of the company

COMSA Renovables is located in Barcelona, Spain. The main business activity is purchasing of wood chips and roundwood from Spanish regions Catalunya and Aragon. The BP does not harvest the forest themselves but purchase the roundwood from harvesting companies and doing the sorting of material in the forest (high quality logs to sawmills low quality to biomass). The biomass is stored in form roundwood in the forest and once it has reached required humidity, it is chipped and transported either to the client in Spain or to port of Tarragona or potentially Palamos where it is loaded and exported. The BP sell the biomass either to the local power plant or export it via port of Tarragona (or potentially Palamós). The production capacity is around 120.000 t of chips per year.

## 2.2 Detailed description of the Chain of Custody system

The BP is using credit system to manage the certified claims. The BP holds both PEFC (PEFC/14-31-00318-BVC) and was tranfered to PBN in the reporting period. The PEFC annual audit was been conducted together with SBP audit. The organization implements PEFC CoC, originally percentage system and then changed to credit system with the implementation of PEFC 2020:2020 STD. PEFC system is used for controlling of the SBP claims. The material is purchased either in the forest (roundwood in stack) and chipped in the forest and delivered in form of chips to the port or received from the suppliers directly in the port. No chipping is taking place in the port.  The BP is collecting harvesting permit prior purchasing of the material and is conducting visual check of the material in the forest stand prior accepting it. At this stage the responsible person also verified that the forest stand is PEFC certified.  The material is delivered with deliver note to the port where the material is weighted, and volume is recorded. Based on the recorded volume, the BP issue invoice to the supplier where the PEFC claim is stated as well. In number of cases, the harvesting company (direct supplier) is not CoC certified but is part of one FM certificate number PEFC/14-21-00009-BVC which covers not only forest owners but also harvesting companies. The auditor find it questionable as this would be considered as break of CoC (supplier is purchasing and selling material while is keeping physical possession). This approach was consulted with PEFC Spain and it was confirmed that under following conditions this is allowed: - Material is transported directly from the forest to the BP - The BP is provided with harvesting permit with type of material and volume allowed to harvest together confirmation that the forest is PEFC certified - Deliver note or/and invoice including the name of the forest stand (owner), volume and type of material (which must be in line with harvesting permit) and PEFC certificate code of the forest stand During the audit it was revealed that all the above mentioned condition are met. In case that the material is not certified it is included in the company DDS and therefore considered as PEFC controlled sourced (low risk is defined for the whole SB). Only PEFC 100% certified claim or not claim is received by the BP in which case, the material is considered as PEFC controlled sources. Low risk was defined for both Aragon and Cataluna and no mitigation measures are required Sales invoice contains PEFC claim and code whenever applicable.

# 3 Specific objective

The specific objective of this evaluation was to confirm that the Biomass Producer's management system is capable of ensuring that all requirements of specified SBP Standards are implemented across the entire scope of certification.
The scope of the evaluation covered:

- Review of the BP's management procedures;
- Review of the updated Supply Base Report;
- Review of the energy data;
- Review of PEFC system control points, analysis of the existing PEFC CoC system;
- Review of the records, calculations and conversion coefficients;
- Interviews with responsible staff;
- Review of the records, DTS.

# 4 Evaluation process

## 4.1 Timing of evaluation activities

| *Audit Level of Effort (LoE)* | | |
|---|---|---|
| **Activity** | ***Auditors*** | **Auditor hours** |
| 1. Preparation | Pilar Gorría | 2.0 |
| 2. On-site (excl. travel time) | Pilar Gorría | 8.0 |
| 3. Report writing | Pilar Gorría | 4.0 |
| 4. Other | N/A | |

| **Audit Schedule** | | | |
|---|---|---|---|
| **Activity** | **Location** | **Auditor name** | **Date/time** |
| *Opening meeting* | Onsite | Pilar Gorría | 12 Mar 2024/9:00 |
| *Review of SBP and PEFC sourcing procedures* | Onsite | Pilar Gorría | 12 Mar 2024/10:30 |
| *Supply Base Report review* | Onsite | Pilar Gorría | 12 Mar 2024/11:00 |
| *Chain of Custody management system and CCP* | Onsite | Pilar Gorría | 12 Mar 2024/11:30 |

| | | | |
|---|---|---|---|
| *Revision of the activities - sampling* | Onsite | Pilar Gorría | 12 Mar 2024/12:00 |
| *Energy Data and ID 5E* | Onsite | Pilar Gorría | 12 Mar 2024/15:00 |
| *Closing meeting* | Onsite | Pilar Gorría | 12 Mar 2024/16.00 |

| **Auditor qualification** | | |
|---|---|---|
| **Auditor name** | **Role** | **Qualification** |
| Pilar Gorría Serrano | Lead auditor | Pilar is Forest engineer (Polytechnic Univ. Of Madrid). Has successfully completed SBP training course and the NEPCon Lead auditor training for FSC/PEFC CoC and FM certification. Has experience from forest certification (FSC / PEFC FM), traceability (FSC / PEFC CoC) and biomass certification (SBP - Sustainable Biomass Program) for more than 10 years. Lead auditor and responsible for all audit processes. |

## 4.2 Description of evaluation activities

Description of the audit evaluation: All SBP related documentation connected to the SBP as well as PEFC CoC system of the organisation, including SBP Procedure, SAR and GHG data calculations, Supply Base Report and PEFC system description was provided by the company prior the annual audit.
Audit started with an opening meeting attended by the representative from Organisation's staff. Audit team introduced themselves. Lead auditor provided information about audit plan, methodology, auditor qualification, confidentiality issues, and assessment methodology and clarified certification scope.
During the opening meeting the auditor explained CB's approval related issues. After that auditor went through the documentation provided by the organization. Whenever necessary, the topics were discussed with the BP. All applicable requirements of the SBP standards nr. 2, 4, 5 and instruction document 5E

covering input clarification, existing chain of custody system critical control points (identification of the material, credit system set up, record keeping, extracting of certified credits), management system, CoC, recordkeeping/mass balance requirements, emission and energy data and categorization of input and verification of SBP-compliant biomass.
During the process, overall responsible person for SBP system and other staff were interviewed. At the end of the audit findings were summarized and assessment conclusions based on use of 3 angle evaluation method were provided to the management and SBP responsible person

## 4.3 Sampling methodology

Staff interviewed: no sampling applied, all relevant staff were interviewed. Sampling was applied when selecting the purchasing documents to evaluate. Different suppliers and origins were considering as sampling factors. To evaluate SBP system: purchase documents, origin verification and credits account management.

## 4.4 CB stakeholder engagement

Not applicable

## 4.5 Stakeholder feedback

No feedback from stakeholders have been received prior, during and after this annual audit

# 5 Results

## 5.1 Main strengths and weaknesses

Strengths: Effective recordkeeping system. Relatively small and well documented sourcing area and visual check of harvesting operation. Small number of the management staff and clearly designated responsibilities within the staff members.

Weaknesses: See NCR section

## 5.2 Rigour of Supply Base Evaluation

N/A

## 5.3 Collection and communication of data

The following energy sources are used by BP: transport distance of the feedstock, distance of the biomass transportation to customer. Moisture and volume value are measured at the reception of the material in the port.
The data are recorded per each delivery, there is a good recordkeeping system.

## 5.4 Competency of involved personnel

Overall, BP staff showed good understanding of knowledge of all applicable SBP requirements. The following key staff members are involved to SBP certification: SBP responsible (development and updating of SBP Procedure and related documentation; review of complaints related to SBP certification, Supply Base Report updating), logistic and SBP responsible (updating of SAR, preparation of SREG if applicable), foreman (registration of the production volumes), and few more staff members. No external consultant involved.

# 6 Review of company's risk assessments

## 6.1 Overview of company's risk assessments and mitigation measures

N/A

## 6.2 Specified risk indicators and mitigation measures

**Country:**
N/A

**Indicator:**
N/A

**Specific risk description:**
N/A

**Mitigation measure:**
N/A

# 7 Non-conformities and observations

| NC number NC-004292 (NCR 02/23) | NC Grading: Minor |
|---|---|
| **Standard:** | SBP Standard 2: Verification of SBP-compliant Feedstock |
| **Requirement:** | 15.2 The BP management system shall be appropriate to the type, range and volume of work performed.<br>N/A<br>N/A<br>N/A |
| **Description of Non-conformance and Related Evidence:** | |
| The BP presented an SBP management system, which includes documented procedures, designated responsibilities among the existing staff and staff training. When possible, the management system is integrated into existing PEFC system. During the audit a number of gaps have been identified in the management system connected with important aspects of the SBP system as origin verification, credit accoung or mass balance. Auditor considered that the management and monitoring system is not sufficient to ensure compliance with SBP requirements | |
| **Timeline for Conformance:** | By the next surveillance audit, but no later than 12 months from report finalisation date |
| **Evidence Provided by Company to close NC:** | A review of the management, procedures and monitoring of the SBP certificate have been carried out before annual audit. Biomass Producer focussed on: • Origin verification. Since august 2023, all permit license/adjudication documentation is required to all suppliers before payment of the invoices was done. • Adequate delivery note in reception. The process of receiving materials has been worked out in order to ensure that the transport documents include complete and adequate information. • Management of credit accounts. • Training was provided to the relevant staff involved in the management of the PEFC/SBP system, highlighting the most important issues in the COMSA system, with a special focus on the management of credit accounts. • Prior to the external audit, the Biomass Producer has developed an internal quality audit to review main CCPs in CoC and SBP systems. |
| **Findings for Evaluation of Evidence:** | Auditor consider the Biomass Producer as implemented robust corrective actions to avoid the mistake happens in the future and the NCR can be considered closed. |
| **NC Status:** | Closed |

| NC number NC-004290 (05/23) | NC Grading: Minor |
|---|---|
| **Standard:** | Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.5 |
| **Requirement:** | 3.2.5 An SDI shall refer only to one Reporting Period. A new SDI shall be allocated for each Reporting Period.<br>N/A<br>N/A<br>N/A |
| **Description of Non-conformance and Related Evidence:** | |
| The BP has allocated in the new SAR identical SDI numbers as for the previous approved document. The BP has allocated in the new SAR identical SDI numbers as for the previous approved document. Distances associated to each SDI do not correspond with the BP database: 91 km to the TSB plant and 111 km to Tarragona port. | |
| **Timeline for Conformance:** | Other |
| **Evidence Provided by Company to close NC:** | Internal Database system with distances to End Point SAR updated |
| **Findings for Evaluation of Evidence:** | Root cause analysis was that BP didn't update SDIs from previous audits with similar codes and distances. For this annual audit SAR data were updated after the training performed by the external auditor, distances are summarized with average and consectivo SDI code is used for hte 2024 SAR. The NCR is considered closed |
| **NC Status:** | Closed |

| NC number NC-004291 (06/23) | NC Grading: Minor |
|---|---|
| **Standard:** | Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.5 |
| **Requirement:** | 6.3.3 For each Feedstock Group the following parameters are recorded: a) Feedstock Group ID b) Feedstock Type c) Origin d) Physical Description e) Country of harvest (new row for each country) f) Raw mass as received in metric tonnes g) Moisture as received (weighted average, single figure) h) Weighted average distance (km) , i) Maximum distance (km) j) Type of vehicle used k) Fuel or driving force used by the vehicle, l) Weighted average truckload, m) Any pre-processing occurring outside the BP plant (chipping, drying, none)<br>N/A<br>N/A<br>N/A |
| **Description of Non-conformance and Related Evidence:** | |
| The BP has source some feedstock burned from salvage trees resulting from forest fires and has been incorrectly classified in feedstock group 1 and 2 | |

| | |
|---|---|
| **Timeline for Conformance:** | By the next surveillance audit, but no later than 12 months from report finalisation date |
| **Evidence Provided by Company to close NC:** | Root cause analaysis was the BP has not considered feedstock classification according ID 5E due to lack of awareness of this requierments. After the external support with one consultant and a training, the ID 5E has been reviewed and the feedstock for the current SAR correctly classified. |
| **Findings for Evaluation of Evidence:** | Auditor considered after interviews with the relevant staff and the SAR revision that the corrective action is sufficient to prevent the mistake will happen in the future. |
| **NC Status:** | Closed |

| NC number NC-004425 (01/24) | NC Grading: Major |
|---|---|
| **Standard:** | SBP Standard 2: Verification of SBP-compliant Feedstock |
| **Requirement:** | 6.1 The BP shall record the place of harvesting of inputs classified as SBP-compliant primary feedstock.<br>N/A<br>N/A<br>N/A |
| **Description of Non-conformance and Related Evidence:** | |
| Chipping operations are conducted always directly in the forest by their suppliers or managed by the BP using outsourcing operators. Origin is recorded by using delivery notes and harvesting licences, both documents are recorded in the company IT system and linked to each delivery to ensure origin and traceability. During the audit, it was identified that although the transport invoices were available, they did not in all cases include information on the origin that would allow the purchase material to be traced. Due to origin weaknesses have been identified previously in other annual audits, most of the sample (4 out of 7 delivery notes selected include the information and it is a key aspect of SBP requirements, the NCR 01/24 is classified as Major. | |
| **Timeline for Conformance:** | 3 months from the report finalisation |
| **Evidence Provided by Company to close NC:** | Before closing this report, the organization has sent the updated procedures to verify the origin information, has communicated the new protocol internally with those responsible, has provided the suppliers with the COMSA services delivery note templates in which the origin is required and has provided the auditor with the evidence of delivery notes required in the sample. The root cause of NCR is the lack of oversight of source information by those responsible for the inputs. To address this issue, a new procedure has been implemented and suppliers are required to use the organization's delivery notes. Likewise, those responsible require that the origin information be duly completed prior to payment for the material. |
| **Findings for Evaluation of Evidence:** | In the sample verified by the audit since the new implementation of the corrective action, all the revised delivery notes included the origin so the corrective action is considered sufficient and the NCR is closed. |
| **NC Status:** | Closed |

| NC number NC-004426 (02/24) | NC Grading: Minor |
|---|---|
| **Standard:** | SBP Standard 2: Verification of SBP-compliant Feedstock |
| **Requirement:** | IN2C; 4.1 The report shall be concise, covering the most important features, and shall be completed using the latest version of the SBR template for Biomass Producers downloaded from the SBP website.<br>N/A<br>N/A |

| | |
|---|---|
| | N/A |
| **Description of Non-conformance and Related Evidence:** | |
| The SBP includes most of the requested information by the SBP but “actions taken to promote certification amongst feedstock suppliers” has been marked wrongly as not applicable and some information is only available in Spanish. See minor NCR 02/24 | |
| **Timeline for Conformance:** | By the next surveillance audit, but no later than 12 months from report finalisation date |
| **Evidence Provided by Company to close NC:** | N/A |
| **Findings for Evaluation of Evidence:** | N/A |
| **NC Status:** | Open |

# 8 Certification decision

| Based on the auditor's recommendation and the Certification Body's quality review, the following certification decision is taken: | |
|---|---|
| **Certification decision:** | Certification approved |
| **Certification decision by (name of the person):** | Mikhail Rai |
| **Date of decision:** | 15 May 2024 |
| **Other comments:** | N/A |