NEPCon OÜ Evaluation of Comsa Renovables Compliance with the SBP Framework: Public Summary Report

Main (Initial) Audit

www.sbp-cert.org

Completed in accordance with the CB Public Summary Report Template Version 1.5

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

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1 Overview

Certification Body (CB) Name:	NEPCon OÜ
Primary CB contact for SBP:	Ondrej Tarabus
Primary CB contact email:	otarabus@preferredbynature.org
Audit team leader:	Ondrej Tarabus
Audit team members:	Ondrej Tarabus
Name of the Company:	Comsa Renovables
Company legal address:	Viriato 47, Planta 2, 08014 Barcelona, Spain
Company contact for SBP:	Isart Gaspa
Company contact email:	igaspa@comsa.com
Company website:	N/A
SBP Certificate Code:	SBP-08-16
Date of certificate issue:	31 Jul 2020
Date of certificate expiry:	30 Jul 2025
Audit closing meeting date:	18 Feb 2021
Audit cycle:	Main (Initial) 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	☐
Includes Supply Base Evaluation (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: **Public link:** https://sbp-cert.org/documents/standards-documents/risk-assessments/	Not applicable	☐
Chain of custody system implemented:	PEFC: PEFC/14-31-00318-BVC	☐
	Percentage	☐

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 where it is loaded and exported. The BP sell the biomass either to the local power plant or export it via port of Tarragona. The production capacity is around 100.000 t of chips per year.

2.2 Detailed description of the Chain of Custody system

The BP is using percentage system to manage the certified claims. The BP holds both PEFC (PEFC/14-31-00318-BVC) https://www.pefc.org/find-certified/company/1128561. The organization implements PEFC CoC, percentage system (implemented since March 2020) 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 Percentage system is applied by the BP, claim period used is 12 months. 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 this evaluation also covered the Supply Base Evaluation, and the mitigation measures describing herein.

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

4 Evaluation process

4.1 Timing of evaluation activities

Audit Level of Effort (LoE)		
Activity	***Auditors***	**Auditor hours**
1. Preparation	Ondrej Tarabus	5,0
2. On-site (excl. travel time)	Ondrej Tarabus	16,0
3. Report writing	Ondrej Tarabus	8,0
4. Other	N/A	N/A

Audit Schedule			
Activity	**Location**	**Auditor name**	**Date/time**
Documentation review	MS teams	Ondrej Tarabus	16 Jun 2020/09:00
Input material evaluation, CoC	MS teams	Ondrej Tarabus	17 Jun 2020/09:00
Energy data	MS teams	Ondrej Tarabus	17 Jun 2020/12:30
Evaluaiton of invoices, documents, CoC	Office	Ondrej Tarabus	18 Feb 2021/09:00

Evaluation of feedstock type in the forest	FMU	Ondrej Tarabus	18 Feb 2021/14:00
End of the audit	Office	Ondrej Tarabus	18 Feb 2021/17:00

Auditor qualification		
Auditor name	**Role**	**Qualification**
Ondrej Tarabus	Lead auditor	Czech citizen, graduated in University of Life Sciences Prague, The Faculty of Forestry. He has participated in several FSC FM, FSC CoC, PEFC CoC, ISCC certification assessments in Czech Republic, Slovakia, Italy, Germany, Vietnam, Egypt, Spain, Romania, Bosnia and Herzegovina, Austria, etc. Ondřej Tarabus has been through lead assessor SBP training course and is experienced with carbon calculation using standards such as ISO 14 064, Carbon Footprint management or ISCC.

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 assessment. Assessment started with an opening meeting attended by the representative from Organisation's staff. Due to COVID19 pandemic, the audit could not be conducted onsite but using remote options instead. During the whole audit, camera was used to see the interviewed people and sharing of screes was permanently used to facilitate the discussion. The port was not visited as it is considered to be a logistic site, material is not permanently stored there and only kept for the time needed to accumulate the material to load the vessel.

Auditor introduced himself, 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 by the BP via MS Teams. The first day was entirely focusing on review of the BP documentation. The second day of the assessment 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.

To evaluate the physical form of the biomass sourced video call was used with the forest workers. Both roundwood harvested and ships produced were checked. System for reception of them material record keeping process and knowledge of the relevant personnel was evaluated during this interview with purchase department representative. At the end of the assessment findings were summarized and assessment conclusions based on use of 3 angle evaluation method were provided to the management and SBP responsible person.

In February 2021 onsite audit was conducted to evaluate further the documents, the CoC system and feedstock type identification at the FMU level.

4.3 Sampling methodology

Sampling was applied when selecting the purchasing documents to evaluate. The focus was paid to the documents used for SBP but also other documents were sampled to crosscheck the credit account data. All the relevant staff was interviewed and no sampling was used there. No ports were visited as there was no active port operation going on during the audit period. The auditor has selected one FMU to evaluate the feedstock type used by the BP. The site was selected randomly.

4.4 CB stakeholder engagement

The stakeholder consultation was carried out on February 19, 2020 by sending direct email to different stakeholder categories. No comments from the stakeholders have been received. List of informed stakeholders includes over 100 entities including groups of stakeholders as FSC and PEFC National Initiative, environmental and social NGOs, FSC-certified companies in the region, scientific and educational entities, state forestry authorities, trade unions etc.

4.5 Stakeholder feedback

No feedback from stakeholders have been received prior, during and after this assessment.

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: The organization is sourcing from number of suppliers where not all of them are PEFC certified but only part of group certificate which complicates the validation of the certification status of the material.

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/Area	Indicator	Specified risk description	Mitigation measure
N/A	N/A	N/A	N/A

7 Non-conformities and observations

NC number NC-000056 (47113)	NC Grading: Minor
Standard:	SBP Standard 4: Chain of Custody
Requirement:	5.1.2 The legal owner shall implement all aspects of the SBP-approved CoC system requirements for the SBP feedstock and biomass. Where there is a conflict between the requirements in the SBP-approved CoC system requirements and those specified in the SBP standards, the SBP standards shall have precedence. Note: SBP feedstock or biomass will not necessarily enter into the scope of the SBP-approved CoC system certification, but the SBP-approved CoC system CoC processes and requirements shall extend to SBP feedstock and biomass.
Description of Non-conformance and Related Evidence:	
No conversion factor is used by the BP, they measure the weight of the chips at the entrance to the port and this figure is used in the credit account. Sales are equal to purchase. The auditor decided to raise non-conformity as some minor conversion is happening during the storage (change of moisture, material lose) but this changes were not considered by the BP.	
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

NC number NC-000057 (47114)	NC Grading: Minor
Standard:	Instruction Document 5E: Collection and Communication of Energy and Carbon Data 1.3
Requirement:	6.3.3 Feedstock definitions, for grouping feedstock in Table 2.1 of the SBP Audit Report on Energy and Carbon Data (SAR):

Description of Non-conformance and Related Evidence:	
The BP has defined the feedstock type as “Thinning from semi-natural forest” however no evidence was provided that all the received feedstock is coming from thinning. The BP claims that no material is sourced from clear cuts but especially when the harvesting is taking place in forests reaching end of rotation period such feedstock should not be classified as thinning. As there is no information to confirm that all the feedstock comes from thinning the BP should follow the hierarchy and classify the material with worst feedstock types such as low quality roundwood. Considering the fact that the BP has provided evidence from significant part of the material this non-conformity is classified as minor.	
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

NC number NC-000058 (47112)	**NC Grading: Major**
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	19.2 The SBR shall be signed off by senior management in all cases.
Description of Non-conformance and Related Evidence:	
SBR has not been signed off by senior management.	
Timeline for Conformance:	Prior to (re)certification
Evidence Provided by Company to close NC:	The senior manager signed off the SBR just after the audit.
Findings for Evaluation of Evidence:	Signed SBR was reviewed by the auditor.
NC Status:	Closed

NC number NC-000059 (52048)	**NC Grading: Minor**

Standard:	SBP Standard 4: Chain of Custody
Requirement:	5.3.1 All requirements of the relevant chain of custody control system specified in the SBP-approved CoC system shall be implemented to calculate outputs.
Description of Non-conformance and Related Evidence:	
The organization credit account is not set up to discount the credits accumulated more than 24 months ago. The credits are being accumulated without application any discount. As the organization implemented the credit system only 14 months ago and therefore no actual deduction of credits is required yet, this non-conformity is considered as minor.	
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):	Pilar Gorria
Date of decision:	09 Mar 2021
Other comments:	N/A