NEPCon OÜ Evaluation of Biosilva Agroforestal S.L. Compliance with the SBP Framework: Public Summary Report

Third Surveillance 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
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Audit team leader:	Pilar Gorria Serrano
Audit team members:	Pilar Gorría
Name of the Company:	Biosilva Agroforestal S.L.
Company legal address:	Calle Oro 55 28770 Colmenar Viejo, Madrid, Spain
Company contact for SBP:	David Holgado
Company contact email:	dholgado@biosilva.com
Company website:	N/A
SBP Certificate Code:	SBP-07-03
Date of certificate issue:	29 Aug 2018
Date of certificate expiry:	28 Aug 2023
Audit closing meeting date:	20 Oct 2021
Audit cycle:	Third 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 1: Feedstock Compliance Standard; 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):	Yes	☐
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/14-31-00316	☐
	Transfer	☐

2.1 Description of the company

BP is a chips producer operating in various regions (Autonomous Communities) in Spain (Andalucía, Murcia, Castilla la Mancha and Valencia). Biosilva Agroforestal S.L. is a privately-owned organization which is producing chips directly in the forest and partly also purchasing them from external suppliers. The BP purchases all its feedstock from Spain. Major share of incoming feedstock is sourced directly by the BP from forest where the BP is doing the harvesting and chipping itself, and minor part of the material is sourced from external supplier in form of chips or roundwood. The input material comes from public as well as private forests and are in form of branches, tree tops, stem wood as well as roundwood from thinning and from final harvest. The BP is extracting the whole trees from the forest stand which also serves as an anti-fire measure as less fuel is left in the stands. The input material is mostly delivered from Pine stands (Pinus halepensis, Pinus pinea, Pinus pinaster, Pinus nigra, Pinus silvestris, Pinus radiata) and potentially from Eucalyptus stands Eucalyptus globulus, Eucalyptus nitens, Eucalyptus camaldulensis) from Andalucía. During the audit period, the BP has not sourced any feedstock from eucalyptus. The pine wood consists mostly of low quality stemwood from final harvest (not from clear cuts) or thinnings and the Eucalyptus is coming from final harvest (clear cuts). All Feedstock types are delivered to the harbours by trucks. The transport is organized in majority of the cases by the BP and only in case BP is sourcing chips from external supplier the transport might be organized by the supplier who is providing all documents needed with the material. The BP is implementing PEFC physical separation system. However, the amount of PEFC feedstock is insignificant and the BP has implemented SBP supply base evaluation of the feedstock which is considered then as SBP-compliant. All the feedstock sourced by the BP from the regions mentioned above is included in the scope of the SBE. Additionally, the BP is considering to source feedstock also from northern regions of Spain in the future but this material is not included in the scope of the certificate yet. BP is implementing Supply Base Evaluation (SBE) limited to four regions in Spain and to pine and Eucalyptus (Andalucía only). The BP has developed its own risk assessment with five indicators classified as specified risk for which a mitigation measure was implemented in order to reach low risk for all these indicators. After the production, the chips are transported to the harbour (Castellon, Sagunto, Alicante, Valencia, Cartagena, Almería, Sevilla, Huelva,

Algeseeras, Carboneras, Malaga, Motril and Cadiz) where they are stored until they are loaded to the vessel and transported to the client. The end point is either the harbour in Spain or any harbour in Europe.

2.2 Detailed description of the Chain of Custody system

The Organisation is holding both PEFC (https://pefc.org/find-certified?mode=simple&search=integra+fuel&page=1) and FSC (https://info.fsc.org/details.php?id=a02f300000iIO6qAAG&type=certificate) Chain of Custody certificates. The BP has implemented both physical separation and credit account method. The PEFC physical separation method was chosen as a relevant CoC system for SBP as the BP is not sourcing any FSC material at the moment and credit account is implemented only theoretically and is not planned to be used for SBP material. The organization is implementing the SBE system for all the material sourced. In case there would be any non-compliant material it would be kept physically separated in the harbour. The chips are stored in different harbours in Spain in open yards and is kept in different piles. The chipping is always done in the forest and transported by the trucks to the harbour. Each truck comes with a delivery note where the forest stand is indicated. The material is received by the BP responsible person, the delivery documents are checked and hand over to the office where these are paired with the supplier invoices. Physical separation is carried out by using different piles for different material. The storage area in the harbours allows the BP to stack the material separately (due to quality, type of chips or different certification claim). The responsible person is keeping a record about the storage area, individual deliveries and the volumes and this is communicated to the responsible person on daily basis.

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, including requirements designated in SBP standard #1 V1.0
- Review of the updated Supply Base Report;
- Review of the risk assessment results;
- Review of PEFC system control points, analysis of the existing PEFC CoC system;
- Evaluation of mitigation measures implemented for primary feedstocks (including inspection of primary feedstock suppliers);
- 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	Pilar Gorría	6,0
2. On-site (excl. travel time)	Pilar Gorría	20,0
3. Report writing	Pilar Gorría	8,0
4. Other	N/A	N/A

Audit Schedule			
Activity	**Location**	**Auditor name**	**Date/time**
Opening meeting	Albacete - Caffee	Pilar Gorría	30 Sep 2021/9:00
Field visits	Albacete & Andalucía	Pilar Gorría	30 Sep 2021/10:00
Field visit - Port of Cartagena	Murcia	Pilar Gorría	01 Oct 2021/8:30
Review of open NCR	Remote	Pilar Gorría	20 Oct 2021/9:00
Review of SBP	Remote	Pilar Gorría	20 Oct 2021/10:00

prcedures STD 1. 2 and 4			
SAR review, STD 5 & ID 5E	Remote	Pilar Gorría	20 Oct 2021/13:00
Closing meeting	Remote	Pilar Gorría	20 Oct 2021/14:30

Auditor qualification		
Auditor name	**Role**	**Qualification**
Pilar Gorría	Lead auditor	Pilar Gorría Serrano Forest engineer (Pplitecnic 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

All SBP related documentation connected to the SBP as well as PEFC CoC/ Due Diligence system of the organisation, including SBP risk assessment, SBP Procedures, Supply Base Reports and PEFC system description were provided by the company in advance.

The audit started with an opening meeting, where the lead auditor introduced herselve, provided information about audit plan, methodology, auditor qualification, confidentiality issues, and assessment methodology and clarified verification scope. Auditor explained the aim and objectives of the audit, informed about the evaluation process, underlined the need to collect objective evidence through a combination of document review, site visits, interviews and discussions, explained the essence and importance of sampling aspect of the auditing. Special attention has been paid to explanation of the differences in minor and major nonconformity reports (NCRs) and that NCRs are an expected part of the process designed to help the organization strengthen its procedures and processes.

After that auditor select the projects sampled for the audit and the field visits took place. Based on this sampling the field visits were scheduled. The audits at the FMU level took place in the first day of the audit. Three FMUs were visited, all private forest with harvesting activities managed directly by the BP employees, as the organization has not worked with any supplier within the audit period.

On the 1st November, auditor visited the harbour of Cartagena with the aim to evaluate the CoC elements of the SBP system.

After that, on the 20th October, auditor went through all applicable requirements of the SBP standards nr. 1, 2, 4 and 5 covering input clarification, existing chain of custody and controlled wood system, management system, CoC, recordkeeping/mass balance requirements, SBP risk assessment results and their justification, stakeholder consultation process, energy data and inputs and outputs of feedstock in the last period. During the process overall responsible person for SBP system and responsible staff having key responsibilities within the system were interviewed. Due to COVID restrictions this part of the audit was conducted remotelly.

At the end of the audit finding were summarised and audit conclusion based on use of 3 angle evaluation method were provided to the company representatives.

After the onsite section of the audit, additional documentation part of the audit was conducted remotely focusing mostly on supplier management, implementation of mitigation measures and identification of origin. At the end of this final day, closing meeting where findings were summarised and conclusions based on use of 3 angle evaluation method were provided to SBP responsible person, during the closing meeting.

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4.3 Sampling methodology

Sampling for inspection of the feedstock suppliers included into Supply Base Evaluation: Since the audit was conducted based on PEFC system the sampling according the PEFC system was used. In total, the BP has sourced from 14 FMUs in the audit period. The sampling was taken from the total number of FMUs. To determine the number of the FMUs for inspection, auditor used the formula $X = 0.6\sqrt{Y}$, where X is the number of the FMUs to be inspected, and Y is the total number of the FMUs in the set of FMUs. $X = 0.6\sqrt{14} = 3$. Thus, during this annual audit, NEPCon auditor inspected 3 forest management units, which were selected randomly, but it was assured that on-going harvesting were inspected. This gave the opportunity for audit team to interview the forest workers and evaluate H&S issues. Additionally, as the risk is associated only with private FMUs as these have lower level of control from the authorities it was assured that private FMUs are sampled. There are 13 storage sites in the scope of the certificate (for details see above) but only 2 of them were used during the audit and only 1 has biomass stored at the moment of the audit. Thus only the port of Cartagena was inspected. In the audit period the BP has not sourced any eucaluptus feedstock and then no project with eucalyptus plantation has been included in the sampling.

4.4 CB stakeholder engagement

Different stakeholders from regional autorities were reached and provided comments about the forest activities performance of the Biomass Producers.

4.5 Stakeholder feedback

In one case one stakeholder confirms the information that there was a formal complaint agaisnt the organization. According to the copmlaint the BP has exceded the harvesting rates stablished in the harvesting licences. The BP did not inform the Certification Body neither apply its Complaints procedure, See NCR section. Other stakeholder contacted by phone durign and after the field work provided comments and feedback about the forest management implemented during the audit period that helped the auditor to complete the evidences collected during the field, interviews with the staff and documents review.

5 Results

5.1 Main strengths and weaknesses

Main strengths: Majority of the material is harvested by the organization and the works are controlled continuously. The organization focus on prevention of fires in the forest (the trees extracted from the stand includes also branches which leave less combustible material in the stand while still enough biomass is left in the stand). Effective recordkeeping system and good communication process between workers. Small number of the management staff and clearly designated responsibilities within the staff members.

Weaknesses: Please see NCRs raised after this audit (Section 10 of this report).

5.2 Rigour of Supply Base Evaluation

The Supply Base Evaluation was implemented only for primary feedstock sourced from 4 regions of Spain (Murcia, Valencia, Castilla la Mancha and Andalucía). The BP has carried out the SBE for primary feedstock (forest products) that are sourced either directly by the BP or through some suppliers who are doing the harvesting work. The SBE is implemented on pine stands (excluding clear cuts) and on eucalyptus stands in Andalucía.

The BP has implemented some measures to control several aspects for the forest operations before engaging with SBP. There is a continuous control of the onsite works while different aspects such as fire protection, health and safety, biodiversity protection, HCVs or biomass quality are evaluated. The risk assessment took into consideration the scope of the operation and type of harvesting practices implemented by the BP which allowed them to designate low risk for some of the indicators which might be otherwise evaluated as specified (especially fire protection and erosion). It is also important to mention, that sourcing areas selected by the BP might have a lower risk than other regions in Spain (especially north of the country) due to higher level of control from the authorities. Additionally, due to type of work conducted by the BP and the level of control by the authorities some of the indicators such as fire protection, HCVs and biodiversity protection, protection of key ecosystems or soil quality are defined as low even though they might be considered as specified for other type of forest management activities or organizations working in these regions.

5.3 Collection and communication of data

The BP has provided good overview of the requirements for energy data collection. The responsible person has benefited from previous experience with other certification schemes and the system for collection of energy data was partly developed already before the SBP certification.

5.4 Competency of involved personnel

Staff members involved into the SBP system management and implementation, include the external consultant, quality manager, supply raw materials responsible and industrial director as well as administrative staff. Interviewed staff demonstrated awareness of their responsibilities within SBP system.

To conduct the risk analysis and implement the SBP-certification process, Biosilva Agroforestal S.L. assigned Pablo Gómez-Reino Pérez as well as the company's technical team, particularly Juan Manuel Canelo, Licensed in Employee Relations and an Advanced Prevention of Occupational Risks Technician with a specialty in Safety, Hygiene in the Workplace ,and Ergonomics and Psychosociology in the

Workplace, Director of Quality at Biosilva Agroforestal S.L., and Francisco Sierras, Forestry Engineer and Technical Director of Production at Biosilva Agroforestal S.L..

Pablo Gómez-Reino Pérez is a Forestry Engineer with extensive experience (18 years) in forest planning, management, and certification. He has worked on processes related to forest certification in the Iberian Peninsula since 2009. He is FSC forest management auditor and FSC and PEFC Chain of Custody auditor as well.

6 Review of company's risk assessments

6.1 Overview of company's risk assessments and mitigation measures

The Supply Base Evaluation was implemented only for primary feedstock sourced from 4 regions of Spain (Murcia, Valencia, Castilla la Mancha and Andalucía). The BP has carried out the SBE for primary feedstock (forest products) that are sourced either directly by the BP or through some suppliers who are doing the harvesting work. The SBE is implemented on pine stands (excluding clear cuts) and on eucalyptus stands in Andalucía. See NCR about eucaliptus risk rate

The BP has implemented some measures to control several aspects for the forest operations before engaging with SBP. There is a continuous control of the onsite works while different aspects such as fire protection, health and safety, biodiversity protection, HCVs or biomass quality are evaluated. The risk assessment took into consideration the scope of the operation and type of harvesting practices implemented by the BP which allowed them to designate low risk for some of the indicators which might be otherwise evaluated as specified (especially fire protection and erosion). It is also important to mention, that sourcing areas selected by the BP might have a lower risk than other regions in Spain (especially north of the country) due to higher level of control from the authorities. Additionally, due to type of work conducted by the BP and the level of control by the authorities some of the indicators such as fire protection, HCVs and biodiversity protection, protection of key ecosystems or soil quality are defined as low even though they might be considered as specified for other type of forest management activities or organizations working in these regions.

Based on field inspections, interviews with the staffs, relevant consults with stakeholders and record reviews, auditor evaluate the implementation of the mitigation measures proposed and conclude that the mitigation measures effectivelly mtigate the risks identified.

6.2 Specified risk indicators and mitigation measures

Country/Area	Indicator	Specified risk description	Mitigation measure
Spain	2.2.2 The BP has implemented appropriate control systems and procedures for verifying that feedstock is sourced from forests where management maintains or	Risk related to this indicator is classified as specified for: 1. for forestry work/use in pine forests, and in eucalyptus forests in Andalusia with slopes below 30% 2. specified in shorts made of eucalyptus in Andalusia with slopes greater than 30%	In the use of eucalyptus in Andalusia, usually, the Junta de Andalucía limits in the license of cutting the works to avoid any risk to the quality and structure of the soils. In particular, one of the measures that are usually established in slope areas is the impossibility of destoconar in order to ensure the grip of the earth. In any case, in biomass from shorts made of eucalypttars with more than 30% slope, Biosilva will ensure, through field visits, that all

	improves soil quality (CPET S5b)		specifications/limitations set out in the cutting license have been followed and that the soil has not been damaged. In case the work is not carried out under Biosilva responsibility, where Biosilva buys wood or chips, the site is always checked prio prior to the purchase of the material. Biosilva has a implemented supplier evaluation system to validate the site and the supplier prior the work can start. Once this phase has been completed and validated by the supplier to ensure that it complies with the general procedures, the documentation for each use from which to extract wood from the feedstock that will reach Biosilva. During this supplier and site audit Biosilva necessary checks to ensure that in areas with slopes of more than 30% is conducted. In turn, Biosilva has a Manual of Good Practices in forestry work, which affects aspects such as ecosystem preservation, soil care, reduced fire risk, waste management, etc. Biosilva transmits this Manual to its supplier companies prior to the start of forestry work and then monitors the degree of compliance with the expected good practices. Biosilva Agroforestal has not sourced any Eucalyptus material during the audit period.
Spain	2.2.4 The BP has implemented appropriate control systems and procedures to ensure that biodiversity is protected	Risk related to this indicator is classified as: 1. 1. low for forestry work/harvesting carried out in public contracts. 2. 2. low for forestry work/harvesting on private properties that requires prior authorisation for the work from the competent authority. 3. 3. specified for forestry harvesting on private property with	In the case of harvesting made in eucalyptus stands with area exceeding 50 ha, which can mostly happen in Andalusia, the following working methodology is established: 1. Study of the cutting license to determine the limitations established with respect to biodiversity elements.

	(CPET S5b).	clearcutting of eucalyptus plantations with a continuous felling area of over 50 hectares 4. specified for forestry work/harvesting on private properties in Galicia and Cantabria.	2. Identify the biodiversity elements to be protected, if any, by conducting field visit prior the harvesting work starts Biodiversity elements can be: banks, microhabitat, spots with native vegetation, scrub spots, unique species in the environment, protected species, ecotonos... 3. In case of positive identification, work is limited by establishing the necessary measures to protect the elements present 4. On the final visit to the work, corroborate respect for the elements to be protected, which will be appropriately documented in the work file In addition, and in order to avoid the associated impacts, it will always be checked if these stands are not larger than 50 ha managed as continuous clear cut (areas where there are no elements of discontinuity: banks, vegetation stains / scrub...). If positive, in addition to the methodology set out above, the stand will be compartmentalized so as not to perform in the same year short on surfaces greater than 50 years, so that the stand will be cut in successive years until the end of the use. Biosilva Agroforestal has not worked in the audit period in eucalyptus.
Spain	2.2.6 The BP has implemented appropriate control systems and procedures to verify that	Risk related to this indicator is classified as: 1. 1. low for forestry biomass with the exception of the following points 2. 2. specified for forestry biomass coming from clearcutting of eucalyptus plantations with a continuous felling area of over 50 hectares 3.	In the use of eucalyptus in Andalusia, usually, the Junta de Andalucía limits in the license of cutting the works to avoid negative impacts. In particular, one of the measures that are established is the respect of the banks and watercourses, as well as the impossibility of destoconar in order

	negative impacts on ground water, surface water and water downstream from forest management are minimised (CPET S5b).	specified for forestry biomass com	to ensure the grip of theland and possible impacts on the waters. In any case, in biomass from short to eucalypttars with more sites over 50 ha or in areas with more than 30% slope, Biosilva will ensure that all specifications/limitations set out in the cutting license have been followed and that the watercourses have not been damaged. To do this, the following steps are established in these cases: 1. Study of the short leave to determine the limitations established with respect to water involvement 2. Identify the items to be protected, if any, on the previous field visit Elements to be protected can be: watercourses, riverbanks, stains native vegetation, scrub stains, touches... 3. In case of positive identification, work is limited by establishing the necessary measures to protect the elements present 4. On the final visit to the work, corroborate respect for the elements to be protected, which will be appropriately documented in the work file Biosilva Forestal has the appropriate technical means to identify elements to be protected in the right areas of work and procedures to address its protection, including the training of both its own workers and the workers of its subcontractors. In turn, Biosilva Forestal has adequate procedures (FSC CoC certification) to ensure that this information reaches its chip

			suppliers (primary feedstock) to be accounted for in the work to be carried out. Biosilva Agroforestal has not worked in the audit period in eucalyptus.
Spain	2.4.2 The BP has implemented appropriate control systems and procedures for verifying that natural processes, such as fires, pests and diseases are managed appropriately (CPET S7b).	Risk related to this indicator is classified as: 1. low for pest and disease management 2. low for forest fire management in publicly run mountains 3. specified for forest fire management in privately run mountains	1. Technical Documentation required by the Administration regarding the defense against Forest Fires. Does the competent administration require to have any specific technical document on defense against forest fires?: 1.a. Yes. Does the land owner have this document approved by the competent administration ?: 1 to 1. Yes. Low risk 1.a.2. No. Go to 3 1 b. No. Go to 3 2. Other Supporting Technical Documentation. Does the forest have any current technical document in which the situation and needs of the forest are developed regarding prevention against forest fires: Ordination Project / Dasocratic Plan, Technical Memory, Descriptive Memory, Wood Utilization Plan ...? 2.a. Yes. Are the measures indicated in this documentation developed or are the works part of their development ?: 2.a.1. Yes. Low risk 2.a.2. No. Go to 3 2.b. No. Go to 3 3. Study of Mt. When there is no technical support documentation for the low-risk designation or it exists, but it is not developed, a case-by-case study of the work and the situation of the forest with respect to the defense against forest fires is carried out,

			responding to at least 3 of the following questions: a) Is there any evidence that the competent administration agrees with the forest situation regarding forest fire management? b) Is there any fire defense infrastructure in the forest or in the vicinity of the forest? c) Do the works to be carried out include any infrastructure for defense against forest fires: firebreak area or strip, firebreak ...? d) Does the study at the landscape level allow: continuous forest area, nearby surroundings, landscape mosaic structure ... to reduce the risk of forest fire in the mountains? e) Are there any other aspects that help mitigate the risk? In this case, a report with clear justification is required 3.a. Is the answer positive to at least 3 of the 5 previous questions and is there a report with a clear justification ?: 3.a.1. Yes. Low risk 3.a.2. No. Material Not Suitable for SBP SB
Spain	2.8.1 The BP has implemented appropriate control systems and procedures for verifying that appropriate safeguards are put in place to protect the health and safety of forest workers	Risk related to this indicator is classified as: 1. low in works in public forest, and 2. specified in private forest	a) Companies accredited with a valid OSHAS/ISO 45001 certificate are considered low risk for indicator 2.8.1 b) Companies that do not have valid OSHAS / ISO 45001 certification. In this case, in order to classify the work as low risk, the following will be required: • Complete information on SyS. Of the work personnel: Social Security registration, training and adequate information on the job, delivery of Individual Protection Equipment, as well as having passed the corresponding Medical

	(CPET S12).		Examination. For machinery: CE Marking or Conformity and if it is registered, have the corresponding Circulation Permit and have passed the corresponding ITV. • Manual of Good Forest Practices and accreditation of its implementation. • Accident report of the mutual insurance company for the last year with accident rates below the threshold defined for high accident rates (> 7 minor accidents in one year or> 1 serious accident). · These companies are approved within the Biosilva system as "Suitable without a valid quality system". · When a company does not provide any of the required information, it is classified as "Not Suitable" and the material it offers / works cannot be considered within the SBP. 2. Companies that do not have valid OSHAS / ISO 45001 certification and a high accident rate (> 7 minor accidents in one year or> 1 serious accident). In this case, in order to classify the work as low risk, in addition to the information required in point 1, it will be necessary to carry out an on-site performance audit in forestry work with positive results: no serious faults and a maximum of 5 faults mild. The field audit can be performed on jobs other than the origin of the material. To carry it out, the Biosilva models IM-19-PPI "List of Inspection Points" and M-02 SBP Part OPS are used. The results have to be available before the moment the material is transported to the port. These companies are approved within the Biosilva system as

			"Suitable without a valid quality system". When the results of the field audit are not positive:> 1 serious offenses or> 5 minor offenses, the company is classified as "Not Suitable" and the material it offers / works cannot be considered within the SBP. During the audit period all harvesting activities have been carries out by Biosilva. Biosilva has a valid OSHAS certificate, thus the risk regarding 2.8.1 is considered low. For forest fires prevention, all projects evaluated by the auditor mets with the mitigation measure either 1 or 3. Auditor review all documents recorded by the BP and agree with the BP conclusion. The mitigation measure is considered effective.

7 Non-conformities and observations

NC number NC-000797 (02/21)	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.
Description of Non-conformance and Related Evidence:	
SBR is concise and includes most of the required information. During the SBR review it was noticed that the shared of the total harvested wood used for the energy sector is not included.	
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-000798 (01/21)	NC Grading: Major
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	7.3 The SBR shall be completed using the latest version of the SBR template, which is available from the SBP website.
Description of Non-conformance and Related Evidence:	
The BP has updated the SBR with the new mitigation measures approach that is the main change from the lasta annual audit. This SBR has been evaluated during the audit as an internal document but it has not been created in the SBP Portal according to the latest version	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A

NC Status:	Open

NC number NC-000799 (03/21)	**NC Grading: Minor**
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	11.7 The following apply to the risk rating: 1) There shall be justification, supported by adequate documentary evidence, for any risk statement. 2) Evidence that there is a risk of non-compliance with an indicator shall result in a rating of either specified risk or unspecified risk, if determined during the RA, or specified risk if determined by the SVP. 3) The justification of ratings, and any related evidence, shall be evaluated by the CB during certification and surveillance audits. 4) When verifying a low risk statement, the CB is required to independently check the completeness of the risk statement and accuracy of the rating.
Description of Non-conformance and Related Evidence:	
During the RA review it has been identified that justification provided in the risk assessment to support low risk in case of eucalyptus clear cuts doesn't provide enough evidencies. Ex. Biodiversity protection or impacts on rivers, in clear cuts up on 50 has. Auditor does not agree with the low risk designation. Due to the fact that the BP has never worked with this feedstock and it is not in their plans for the future, the risk to source this feedstock with unjustified low risk category is low and the NCR is considered 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-000800 (04/21)	**NC Grading: Major**
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	16.3 The BP shall implement a plan to monitor the effectiveness of the mitigation measures, at least annually (i.e. every 12 months).
Description of Non-conformance and Related Evidence:	
During the field evaluation and the stakeholder consultation conducted by the auditor, it was reveled that	

different comments and feedback about the harvesting practices that may affect to the risk designation and the mitiation measure were done by the authorities. The BP couldn't show any evidence within their internal management system nor in the monitoring system that this comments or feedback were received and how the BP addressed it. Due to the fact that in several instances/indicators the low disgnation of low risk is based on the control from the authorities, the management of any comments from the environmental agence are considered a key control point. The root cause of this NCR is considered different from the NCR 06/20	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number NC-000801 (05/21)	**NC Grading: Minor**
Standard:	SBP Standard 2: Verification of SBP-compliant Feedstock
Requirement:	18.2 The findings of the SBE, results of the RA and SVP and justifications, shall be recorded in the SBR.
Description of Non-conformance and Related Evidence:	
Organization has recorded the monitoring results of their mitigation measures until February 2021 but the analysis doesn't cover the full audit period until September 2021.	
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-000802 (06/21)	**NC Grading: Major**
Standard:	SBP Standard 4: Chain of Custody
Requirement:	6.4.1 The legal owner shall determine and implement effective arrangements for communicating in relation to feedback, including customer and third party complaints

Description of Non-conformance and Related Evidence:	
During the stakeholder consultation it was reveled that one official complaint has been received by the BP related with a harvesting rate higher than what was stablished in the harvesting licence. The BP has not implemented its complaints procedures.	
Timeline for Conformance:	3 months from the report finalisation
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):	Ondrej Tarabus
Date of decision:	30 Nov 2021
Other comments:	N/A