Preferred by Nature OÜ Evaluation of Comsa Renovables Compliance with the SBP Framework: Public Summary Report

Reinstatement Audit

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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

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1 Overview

Certification Body (CB) Name:	Preferred by Nature OÜ
Primary CB contact for SBP:	Ondrej Tarabus
Primary CB contact email:	otarabus@preferredbynature.org
Audit team leader:	Pilar Gorria Serrano
Audit team members:	Pilar Gorría
Name of the Company:	Comsa Renovables
Company legal address:	Viriato 47, Planta 2, 08014 Barcelona, Spain
Company contact for SBP:	Xavier Melgar Anguera
Company contact email:	xavier.melgar@comsa.com
Company website:	www.comsa.com
Installation date: (production of heat, cooling or electricity from biomass has started)	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:	16 Oct 2023
Audit cycle:	Reinstatement 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 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: **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

The audit was focused on the corective actions implemented by the organization in order to reinstate the certificate.

4 Evaluation process

4.1 Timing of evaluation activities

Audit Level of Effort (LoE)		
Activity	***Auditors***	**Auditor hours**
1. Preparation	Pilar Gorría	0.0
2. On-site (excl. travel time)	Pilar Gorría	2.0
3. Report writing	Pilar Gorría	1.0
4. Other	N/A	

Audit Schedule			
Activity	**Location**	**Auditor name**	**Date/time**
Evaluation of NCRs	Remote	Pilar Gorría	16 Oct 2023/9:00
Closing meeting	Teams / Remote	Pilar Gorría	16 Oct 2023/16:00

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

NCR Verification audit consisted on evaluation of corrective actions measures implemented by the CH: interviews with the staff and new consultant and revision of evidencies (purchase documents, credits accounts, procedures, supply base report).

4.3 Sampling methodology

Sampling was applied when selecting the purchasing documents to evaluate. To evaluate SBP system: purchase documents, origin verification and credits account management the last month records were used to evaluate the effectiveness of the mitigation measure.

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-003737 (01/22)	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. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
Organization uses the harvesting license to ensure the origin and the feedstock classification as thinning or final harvesting. During the audit not all the harvesting licensees requested were available within the organization. Responsible staff shown one procedure implemented after the reporting period to monitor de harvesting license and request this document to the suppliers prior to accept the material. This new procedure was not implemented during the reporting period and therefore it can be demonstrated its efficiency. Auditor decided to raise a NCR because a number of harvesting licensees requested during the audit were not available.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	Organization has one data base that is used to monitor the harvesting licensees by forest origin. During the audit it was identified that in some cases no harvesting license have been recorded and in other cases the harvesting license only reference to some FMUs/compartments but not the entire harvesting activity in the origin. Additionally, during the audit deliveries transported to the port of Tarragona were not available during the audit. NCR Verification audit - August 23: TRAZA system is used to record havesting licences for each truck and a new procedure is implemented to stop supplier payment until all requested documentation (havesting licence) is received. Reinstatement audit - October 2023 BPs has implemented a monitoring tool "Seguiment Diari AMB RUTA PERMISOS" where for all entries the harvesting license code is recorded as well linked with the specific document. A training has been provided to the team by external consultant.
Findings for Evaluation of Evidence:	Origin verification is based on the harvesting licensees and delivery notes; due to the fact that not all harvesting licensees were available for the sample selected in the audit and none of the deliver notes for the biomass trasnported to Tarragona port were available, auditor considers that the corrective action is no effective and the NCR is upgraded to Major. NCR Verification audit - August 2023: Eventhough, the corrective action presented by the CH seems enough to the auditor to avoid the mistake occurs in the future; auditor asked the list of entries during the last month to sample entries/delivery notes and verify the implementation but those records were not available before the NCR deadline. Therefore, the Corrective action couldn't be fully evaluated and the NCR can not be closed. Reinstatement audit - October 2023 During the audit, the tool "Seguiment_Duaria AMB RUTA PERMISOS" has been analyzed for the sampled month

	September 2023. In September 182 different harvesting licenses have been collected, it is noted that 3 deliveries from 3 different suppliers are missing harvesting license. The BP has shown company letters to the supplier to inform that no invoice will be paid, and material accepted without harvesting license. Auditor considers that the procedure has substantially improved and the corrective action is sufficient to avoid same mistake will happen in the future.
NC Status:	Closed

NC number NC-003736 (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. N/A N/A 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:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number NC-003738 (03/23)	**NC Grading: Major**
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. N/A N/A N/A
Description of Non-conformance and Related Evidence:	
The BP implements credit (mass – balance) system. The certified material is mixed with non-certified (controlled) material and sales claims are issued based on available credits. The credit account is currently not correctly managed according to credit system: i) Credits are added into the credit account each month based on the % of certified material purchased the last 24 months. ii) Organization is not correctly applying clause 6.4.3 in PEFC STD to avoid accumulate more credits than the amount of PEFC Certified feedstock purchased in the last 24 months. As result the amount of credits available at the end of April 2023 is 11.879 tn according to BP credit account but it should be only 2.068 tn according auditor calculations.	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	NCR Verification audit - August 2023: The CH has hired one experienced external consultant to train the team and prepare the system to avoid same mistakes occured in the future. Credit account have been reviewed and updated since 2021 Reinstatement audit - October 2023 CH has contracted an external consultant to update the SBP procedures and PEFC scheme. Specific training about credit account management has been conducted to the relevant staff and during the re-instatement audit becomes clear how the credit account is implemented and improved. The BP has also corrected the negative balance by acquire a public tender for sourcing roundwood from a PEFC Certified forest, the public tender estimates the volume for the operation in about 4.000 tn of biomass which is sufficient to balance the credit account. Formal approval of the public tender was provided during the audit.
Findings for Evaluation of Evidence:	The organization has presented the corrective action as follows: - External consultant is hired to review company procedures and systems - Training is conducted to the relevant staff according to each responsabilities - Credit accounts are corrected and updated according to the PEFC CoC credit system requirements. During corrective action verification it was found that the external consultant updated and corrected the 2 credit accounts for roundwood and chips. Credit account additions, deductions and calculations are now correct. During the NCR verification audit it was also found that in May 2023, one vessel with 4995 tn of chips was sold with the claim SBP compliant biomass; eventhough during the annual audit closing meeting, auditor highlighted that accoding to her calculations only 2.068 tn of credits were available. No new additions of new credits were recorded in the credit account since the annual audit closing meeting and therefore there was not enough credit to claim the vessel as SBP compliant biomass. It is noted that the responsible staff has changed and the main 2 responsible persons are not working any more for the organization. Auditor concluded that the corrective action proposed in not fully implemented, the NCR can not be closed and the certification is suspended. Re-instatement audit 2023 Based on the evidence provided by the company: 1. New training to the relevant staff 2. Update procedures and credit account management with the support of the external consultant. 3. Correction and addition to PEFC 100% Certified material sourced from a public tender. Auditor considered that the corrective action is sufficient to ensure the same mistake will occur

	in the future.
NC Status:	Closed

NC number NC-003735 (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. N/A N/A 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:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number NC-003739 (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) N/A N/A 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:	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:	03 Nov 2023
Other comments:	N/A