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

Third 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

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Table of Contents

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:	Ondrej Tarabus
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:	Ramón Perales Bañon
Company contact email:	ramon.perales@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:	08 May 2023
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 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 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	Pilar Gorría	4,0
2. On-site (excl. travel time)	Pilar Gorría	8,0
3. Report writing	Pilar Gorría	8,0
4. Other	N/A	N/A

Audit Schedule			
Activity	**Location**	**Auditor name**	**Date/time**
Opening meeting	Office	Pilar Gorría	08 May 2023/9:00
SBP STD 2 and Input material evaluation. Sampling	Office	Pilar Gorría	08 May 2023/10:00
SBP STD 4 Chain of custody and PEFC ChoC	Office	Pilar Gorría	08 May 2023/12:00
Break	Office	Pilar Gorría	08 May 2023/14:00

STD5 - ID5E: Instruction document and SAR	Office	Pilar Gorría	08 May 2023/15:00
CLosing meeting	Office	Pilar Gorría	08 May 2023/16:30

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.
Eileen Ekstrom	Witness auditor	Eileen Ekstrom is a Technical Advisor and Lead for ANSI's National Accreditation Board (ANAB), conducting assessments for GHG verification/validation and sustainable product certification programs (forestry, textiles, wood-based products, chemical emissions, recycling claims, environmental product declarations) for the last 9 years. She has a PhD in Environmental Engineering and a B.A. in Environmental Sciences and through her company, Ecosystem Analytics, she is a Certified Life Cycle Assessment Professional performing LCA work.
Iván Bermejo	Auditor in training	Ivan es Ingeniero Forestal (Univ. Politécnica de Madrid). Actualmente SBP en Formación. Auditor de FSC COC y LegalSource en Preferred by Nature. Tiene experiencia en trazabilidad (FSC COC), operación de sistemas de debida diligencia (EUTR) y

		auditorías de verificación de proveedores de sostenibilidad (productores de biomasa).

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. 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

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. For the entries, different type of feedstock classification as thinning or final harvest were selected as well as different suppliers. 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.

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-003260 (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.
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
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
NC Status:	Open

NC number NC-003259 (02/22)	NC Grading: Major
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:	
The SBP includes most of the requested information by the SBP but it has been identified some gaps under section 3.1. “Supply Base Description”. i) There is no enough description of the forest management practices or land management practices. ii). There is no description of socio economic conditions iii) There is no mentioned to the presence of CIES or UICN species. iv). In case of Aragon region there is also missing information about the shared of the feedstock used for bioenergy compared with other forest sectors, ownership of land, etc..	
Timeline for Conformance:	3 months from the report finalisation
Evidence Provided by Company to close NC:	SBR in the SBP Portal
Findings for Evaluation of Evidence:	The BP has updated the SBR in the SBP Portal but the new version doesn’t include the requested updated in the NCR. Auditor consider thar the corrective action is not considered sufficient and the NCR is considered Major
NC Status:	Open

NC number NC-003261 (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.
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-003265 (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.
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:	N/A
Findings for Evaluation of Evidence:	N/A
NC Status:	Open

NC number NC-003266 (04/23)	**NC Grading: Major**
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:	
BP implements PEFC CoC requirements. At the end of 2022 the PEFC Certificate was transferred from BV to PBN and this annual audit was the first surveillane audit evaluated by PBN. During the audit, last BV audit report was reviewed and the pending NCR were evaluated. One NCR was issued in 2022 due to the lack of calibration of the weightbridge used in the port or client gates. The BP couldn't shown current calibration records valid and therefore the NCR can not be considered closed and it is upgraded to Major.	
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-003263 (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.
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-003264 (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)
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 not approved
Certification decision by (name of the person):	Ondrej Tarabus
Date of decision:	10 May 2023
Other comments:	N/A