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

Second Surveillance Audit

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The promise of good biomass

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

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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:	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
SBP Certificate Code:	SBP-08-16
Date of certificate issue:	31 Jul 2020
Date of certificate expiry:	30 Jul 2025

Audit closing meeting date:	20 Jun 2022
Audit cycle:	Second 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 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 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 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 24 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	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	20 Jun 2022/10:00
Input material evaluation, CoC	Office	Ondrej Tarabus	20 Jun 2022/10:30
Energy data	Office	Ondrej Tarabus	20 Jun 2022/12:30
Evaluaiton of invoices, documents, CoC	Office	Ondrej Tarabus	20 Jun 2022/13:30

Evaluation of feedstock type in the forest	FMU	Ondrej Tarabus	20 Jun 2022/15:00
Closing meeting	Office	Ondrej Tarabus	20 Jun 2022/17:30

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.

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. New RED II requirements were also discussed at the opening meeting.

Auditor introduced herself, 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. 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/Area	Indicator	Specified risk description	Mitigation measure
N/A	N/A	N/A	N/A

7 Non-conformities and observations

NC number NC-001493 (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:	The BP has analysed its process and considered a converstion factor in the BP management system. Moisture is measured and monitored to consider moisture loss in case it happens, the BP measure moiture for all deliveries at the port entrance and record weight and moisture by truck. The BP considers a loss of 3% of weight due to lossess in loadins and unloading, winds, etc. When the BP purchase biomass for its own use in the energy plant, conversion factor is cero because moisture and weight is measure in the energy plant gate and therefore CF is one. Conversion factor is included in the credit account since May 2022.
Findings for Evaluation of Evidence:	Auditor agrees with BP that the CF stablished is consistent with the process and the NCR can be closed.
NC Status:	Closed

NC number NC-001494 (47114)	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 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:	The BP has analysed harvesting operations definition and verified that in most of the cases the biomass comes from "cortas de mejora – CM" that are thinnings at different stages of the foresta but it can also come from "Cortas de refeneración – CR" close to the final rotation period and consider as final harvest. In most of the cases, final farvest are not clear cuts but still need to be classified as final harvest. Harvesting operations are described in all licences of Cataluña and private forest from Aragon. For biomass coming from Aragon public forest, the harvesting licence doesn't detail the forest operation (it refers to the technical document that is not always available fo rhte BP). In those cases the BP has stalished an internal procedure (SBP procedures section 10) to classified the harvesting operation based on the visual inspection always performed by the SBP staff. After this classification, the BP has defined that all material is classified as low grade because it has not value/enough characteristics for sawmill. Feedstock used by COMSA are tree tops, branches, low diameters, etc.
Findings for Evaluation of Evidence:	The BP has stablished a clear procedure to classify origin of feedstock in all cases. Audior validate the approach for al the cases identified: Feedstock from Cataluña: Harvesting operation detailed in Harvesting licences Feedstock from Aragón – private forest: Harvesting operation detailed in Harvesting licences Feedstock from Aragón – public forest: Visual inspection of the harvesting operation by SBP staff and pictures as evidence of the inspection and decision will be saved in the data based. In case no enough evidences found or any unclarity the BP will use cascade approach and classified the feedstock as final felling. The NCR can be now closed
NC Status:	Closed

NC number NC-001495 (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-001496 (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:	The BP has modified the PEFC credit account and applied the rule to avoid accumulate more credits than the purchase amount in the last 24 months. Although until now there is no credita that need to be discountes the excel sheet is operative.

Findings for Evaluation of Evidence:	The BP has adapted its credit account to automatically discount the extra credit when the accumulated amount is bigger than the purchase of the last 24 months. The NCR ca be closed
NC Status:	Closed

NC number NC-001497 (01/22)	**NC Grading: Minor**
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 licence to ensure the origin and the feedstock classification as thinning or final harvesting. During the audit not all the harvesting licences requested were available within the organization. Responsible staff shown one procedure implemented after the reporting period to monitor de harvesting licence and request this document to the suppliers prior to accept the material. This new procedure was not implemented during the reporting perior and therefore it can be demonstrated its efficiency. Auditor decided to raise a NCR because a number of harvesting licences requested during the audit were not available.	
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-001498 (02/22)	**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:	
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:	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):	Olesja Puiso
Date of decision:	06 Jul 2022
Other comments:	N/A