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

NCR-verification audit

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The promise of good biomass

Completed in accordance with the CB Public Summary Report NCR-verification audit Template Version 1.06

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 December 2022

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1 Overview

Certification Body (CB) Name:	Preferred by Nature OÜ
Primary CB contact for SBP:	Ondrej Tarabus
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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:	Xavier Melgar Anguera
Company contact email:	xavier.melgar@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:	11 Aug 2023
Audit cycle:	NCR-verification audit

2 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

3 Evaluation process

3.1 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	N/A

Audit Schedule			
Activity	**Location**	**Auditor name**	**Date/time**
Evaluation of NCRs	Remote	Pilar Gorría	08 Aug 2023/9:00
Closing meeting	Teams / Remote	Pilar Gorría	11 Aug 2023/9:30

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.

3.2 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 Non-conformities and observations

NC number NC-003528 (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. 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.
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.
NC Status:	Open

NC number NC-003530 (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 NCR Verification audit - August 2023: SBR is updated 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. NCR Verification audit - August 2023: The SBR has been udpated and improved the description of the forest management practices, socio economic conditions ad all other deficiences identified in the annual audit have been addressed. The Corrective action has not been fully implemented and the NCR can not be closed.
NC Status:	Closed

NC number NC-003532 (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-003529 (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:	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
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.
NC Status:	Open

NC number NC-003531 (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:	NCR Verification audit - August 2023: Interviews with consultant and relevant staff Calibration records
Findings for Evaluation of Evidence:	Weightbridge are calibrated once at year and calibration records are keps as evidence in the orgnaization IT syste. Responsible staff is well aware of the procedure and the importance of calibration. During the audit the last calibration records were available. Auditor considers the corrective action sufficient to avoid same mistakes in the future.

NC Status:	Closed

NC number NC-003533 (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-003527 (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

5 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:	11 Sep 2023
Other comments:	N/A