



RSB
Roundtable on
Sustainable Biomaterials
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CONTROLUNION

Public Summary – RSB audit

MBP Solutions Ltd

Certificate Number: CUC/RSB/820040/304693

Cret Tacconet 13, 2000 Neuchatel, Switzerland

CERTIFIED	EXPIRATION
2-8-2018	1-8-2023

DATE(S) OF AUDIT
Remote 17-4 and 18-5-2020
date of last update
28-09-2020

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FOREWORD

Methodology

Control Union Certifications (CUC), is an international inspection and certification Audit and certification is carried out in conformity with the procedures as laid down Based on the information provided by the auditor and by the client, the certifier reviews and evaluates all information provided and certifies the products when all conditions of the regulations are fulfilled. The result of the evaluation is documented in this report and the applicable Annexes. Audit work by the auditor and certification by the certifier are clearly separated activities.

Report

This report is the result of the findings of a certification evaluation carried out by an independent lead auditor or team of experts representing Control Union Certifications. The purpose of the assessment was to evaluate the compliance of the client with respect to the standards used within the scope of the certificate. The report is made in accordance with standard RSB-PRO-70-01. The full report can only be reviewed by authorized Control Union and RSB staff.

In case of any complaint or appeal with respect to findings and certification decisions taken by CUC, a dispute protocol and form is available on the CUC website:

<http://certifications.controlunion.com/publications> and can also be provided on request.

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SECTION A – PUBLIC SUMMARY

1.0 GENERAL INFORMATION

1.1 Operator Information

1.1.1 Name and Contact Information

Organization name	MBP Solutions		
Contact person	Davide Vallero		
Operator Number	1409	CUC PRJ number	PRJ 820040
Address	Cret Taconnet 13 2000 Neuchatel Switzerland	Telephone	+41 793 03 4167
		Fax	N/A
		e-mail	dva@mbpgroup.eu
		Website	www.mbpsolutions.com

1.1.2 Additional Parties Involved

Is not included (Confidential)

1.2 Scope of Certificate

Please select audit:	<input checked="" type="checkbox"/> RSB EU RED	<input type="checkbox"/> RSB Global
Please select boxes that apply:	<input type="checkbox"/> Pre-assessment	<input type="checkbox"/> 1st Annual Surveillance
	<input type="checkbox"/> Initial Assessment	<input checked="" type="checkbox"/> 2nd Annual Surveillance
	<input type="checkbox"/> Re-certification	<input type="checkbox"/> 3rd Annual Surveillance
	<input type="checkbox"/> Follow-Up to NCs	<input type="checkbox"/> 4th Annual Surveillance

CERTIFICATION SCOPE	
Trader and first collector of waste/residue-based biofuels and bio liquids.	
Please select boxes that apply:	<input type="checkbox"/> Biomass producer
	<input type="checkbox"/> Point of Origin
	<input checked="" type="checkbox"/> First collector
	<input type="checkbox"/> Industrial operator
	<input checked="" type="checkbox"/> Mechanical operator
	<input checked="" type="checkbox"/> Trader
The scope assessment agrees with the scope under which the operator applied	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
If no, please explain:	In addition to storage of the material, processing (dewatering) has also taken place. The scope of first collector and trader does not

	cover this.
<i>Note: If the scope is different, please contact CU.</i>	

Participating site head office	
Name	MBP Solutions Ltd
Address	Cret Tacconnet 13, 2000 Neuchatel, Switzerland
Participating site storage	
Name	MBP Bio Production AS
Address	Greakerveien 127, 1718 Greaker, Norway

Description of activities	
	Collecting, storing, processing purchasing and trading of waste and residues (Fatty Acids, Crude Glycerin, Glycerol, FOEE, Ester residues, Fish residues and soap stock).
Annual throughput of previous 12 months is not included (Confidential)	

1.3 Standards Used

1.3.1 Applicable RSB-Accredited Standards

Title	Version
RSB Standard for EU market access	RSB-STD-11-001 V 3.2
RSB EU RED Standard for Participating Operators	RSB-STD-11-001-30-001 V3.2
RSB EU RED Standard for Traceability	RSB-STD-11-001-20-001 V3.6
Procedure on Communications and Claims	RSB-PRO-11-001-50-001 V3.4
RSB EU RED Standard on waste and residues	RSB-STD-11-001-01-010 V1.2
RSB Procedure for Risk Management	RSB-STD-11-001-60-001 V3.2
RSB GHG Calculation Methodology	RSB-STD-01-003-01 V2.3
All standards employed are available on the websites of the Roundtable on Sustainable Biomaterials (http://rsb.org/sustainability/rsb-sustainability-standards/).	

2.0 EVALUATION PLANNING & PROCESS

2.1 Audit Type and Determination

The following table summarizes the audit types for RSB Audits:

	Low risk class	Medium risk class	High risk class
Certificate validity	5 years	3 years	2 year
Main audit	Every 5 years	Every 3 years	Every 2 year
Surveillance audit	Annual	Annual	Annual

2.2 Audit Team

2.2.1 Audit Team

Names auditteam:	Chris Pen	Auditor role:	Lead auditor
Names auditteam:	Loek Verwijst	Auditor role:	GHG expert

2.3 Evaluation Schedule and Extent of Audit

2.3.1 Determination of Extent of Audit

Total number of subsidiaries, branch offices, affiliated entities, external third parties contracted or otherwise engaged, operational structures, sites, facilities, processing and production units, and supply chain structures	1 head office (remote audited (and will be visited) 4 PoO's (2 will be visited) 1 storage site (ISCC certified EU-ISCC-Cert-DE105-82736607) remote audited (and will be visited) Scope extension with 'Mechanical Operator' can be done once the on-site visit is performed.
Participating Operator Risk Class	Medium risk
Disputes or prior Non-compliances	N/A
Changes in scope since last evaluation	Yes, also mechanical operator. On-site visit still needs to be organised.
Total number of compliance claims	14

2.3.2 Activities Duration and justification audit

Duration and justification audit	
Audit Duration (in hours):	2 nd annual surveillance audit: Additional verification: Preparation time: 2 hours Remote office audit: 8 hours Remote storage audit: 3 hours Reporting: 6 hours Total: 19 hours

Description of the annual surveillance audit / evaluation	
Operation(s)/ sites visited	Activities/ notes
17-4-2020 Participation site I	Opening Meeting: scope of audit confirmation
	Evaluation of documented/company system
	Closing meeting
18-5-2020 storage MBP Bio Production AS (Greaker)	Opening meeting, General requirements, Traceability, Procedure for Communication and claims, Closing meeting

People interviewed annual surveillance audit
Participating site I MBP Solutions Ltd: Davide Vallero, Yingxiao Leng, Milva Mihaylova Storage MBP Bio Production AS (Greaker): Kari Anne Lund, Heidi Nielsen, Davide Vallero, Yingxiao Leng

Action taken by the organization prior to (re)issue of certificate
The self-risk assessment has been carried out and provided. MBP System Description for EU RED Compliance- RSB Manual and RSB mass balances 2019/2020 were provided.

2.4 Stakeholder Consultation Process

Not applicable, the scope of MBP Solutions Ltd has the scope trader, first collector and mechanical operator

3.0 RISK ASSESSMENT RESULTS

CUC Risk Assessment Results	3	Low risk
Participation Operator Assessment Results	3	Low risk
Deviations and Risk Factor Difference	No both 3 and low risk	
Final risk class, based on the findings of the audit (structural NC's), the risk has increased form Low in Medium	<input type="checkbox"/> Low <input checked="" type="checkbox"/> Medium <input type="checkbox"/> High	

Due to the results of the Risk Assessment, the evaluation did not need to be rescheduled.

4.0 RESULTS OF THE EVALUATION

4.1 Process of Determining Compliance

4.1.1 Non-Compliance

Non-compliance: failure to comply with one or more requirements specified in the RSB standards and/or the RSB certification systems

4.1.2 Evaluation of Non-conformities

CUC shall monitor and evaluate all actions taken by the participating operator to address non-compliances finalization of the evaluation report CUC shall evaluate at minimum those aspects of the operation(s) of

CUC shall ensure that recommendations to close major non-compliances, and whether major non-compliances were corrected, rectified or otherwise brought into compliance with the RSB standards and the RSB certification systems, together with the respective certification reports are submitted to peer review and duly decided by its certification decision entity.

4.1.3 Identified non-conformities during present evaluation

Non-compliance (NCs) identified during this evaluation are listed below. In case the organization has Each element (requirement) of the Standard is evaluated by means of a checklist. Please refer to the annexed checklists for details.

4.1.4 Assessment of non-compliance raised during and after previous audit report

Check if section is not applicable, i.e. it concerns a main assessment/initial audit, or no NCs were raised Below an overview is given of the actions taken by the client/certificate holder to correct any NC's. For each NC a description of its current status is given. In the case a minor NC has not been settled within 3 months the RSB certificate will be withdrawing

4.1.5 Major Non-compliances

<input type="checkbox"/>	No major NCs were issued to the Operator during the evaluation. Any minor CARs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
<input checked="" type="checkbox"/>	Major NCs were issued to the Operator during the evaluation, which have all been closed to the satisfaction of the audit team and meet the requirements of the standards. Any minor NCs from previous surveillance audits have been reviewed and closed prior to the issuance of a certificate.
<input type="checkbox"/>	Major NCs were issued to the Operator during the evaluation and the Operator has not yet satisfactorily closed all major NCs.

4.1.6 Non-compliances and Current Status

Instructions:

- Initial certification audit: list all Non-conformities and Opportunities for Improvement issued during this audit.
- Surveillance/Recertification: list status of minor NCs that were not closed in previous audit, then list new NCs/OFIs issued during this audit.

Summary of Non-compliances and Current Status	
Non- compliance Number	1
Category	major
Relevant RSB Standard & Indicator No	1.4
Description of requirement	A clear definition of the certification scope is available in written
Description of non-conformity	Scope and storage sites are not actual in the available manual MBP System Description for EU RED Compliance- RSB Manual dated 05/06/2017.
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	2
Category	minor
Relevant RSB Standard & Indicator No	1.11
Description of requirement	The PO carried out a self-evaluation against the RSB standards and procedures
Description of non-conformity	Only results are included in the self-evaluation (internal audit), not the findings against the RSB standards and procedures.
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	3
Category	major
Relevant RSB Standard & Indicator No	2.1.2
Description of requirement	Employees are appropriately trained and have the necessary competence, knowledge and experience to RSB compliant systems in place, especially those working on the chain of custody system and the risk management system
Description of non-conformity	Training of the new sustainability team member, Milva Mihaylova, has not been documented. The internal training of last year's sustainability team is not effective. See the NCs of this audit.
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	4
Category	minor
Relevant RSB Standard & Indicator No	3.1
Description of requirement	The operator implemented, maintains and updates regularly a risk management system with the elements risk identification, risk assessment, risk mitigation and risk monitoring in line with the RSB EU RED Standard for Risk Management
Description of non-conformity	Monitoring of the risk management system was not available
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	5
Category	major
Relevant RSB Standard & Indicator No	5.4
Description of requirement	Contractual agreements are available for all purchases and sales of certified material
Description of non-conformity	The wording of the purchased and sold sustainable materials in the contracts of the checked sample were not in accordance with the RSB-STD-11-001-01-010-ver-1.2_RSB-EU-RED-Standard-on-waste-and-residues.
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	6
Category	major
Relevant RSB Standard & Indicator No	6.2
Description of requirement	The following site records are available
Description of non-conformity	The delivery documentation for 1 one of the waste and residue suppliers, direct sales was not available
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	7
Category	major
Relevant RSB Standard & Indicator No	6.4
Description of requirement	Sufficient details to identify the material are included in every batch of certified material that are acquired, handled or forwarded
Description of non-conformity	<ul style="list-style-type: none"> - 200-166159 Waste and Residue: Crude Glycerine: RSB cert number not right 304693 instead of 481664 - 200-168187 Waste and Residue: Crude Glycerine: RSB cert number not right 304693 instead of 481664, purchase Glycerine sold Glycerol - 200-168909 Waste and Residues: Soapstock: RSB cert number not right 304693 instead of 481664, Sales contract by product mentioned instead of W/R, GHG Etd 29 Frederikstad - Vra is not correct - 200-169204 Waste and Residues: Ester Residues: RSB cert number not right 304693 instead of 481664, Sales contract and invoice Prichem 1999 Ester instead of Ester residues - 200-169438: Waste and Residue: Crude Glycerine RSB cert number not right 304693 instead of 481664, contract Glycerine instead of Crude Glycerine - 200-169772 Waste and Residue: Food waste: RSB cert number not right 304693 instead of 481664, Contract mentioned PB lauric distillate, wtfn waste downgrade vegetable oil from processing plant, sales contract mixed vegetable acid Selected sample deliveries mass balance: - 200-164830, 200-164828 and 200-164833 Waste and Residues: Fatty Acids: GHG Etd 101 instead of 104, mixed fatty acids instead of Fish residue - 200-163907, 200-163908 and 200-165787 Waste and Residues: Fatty Acids: contract dated 7-8-2018, bio oil mix

	instead of Fish residue, GHG worst case 18,83 (report 2/7/2004 not updated)
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	8
Category	major
Relevant RSB Standard & Indicator No	8.3.1
Description of requirement	Each operational site maintains its own mass balance accounting system
Description of non-conformity	The wording of transferred sustainable materials from the ISCC mass balance Waste and Residues: Fatty Acids were not in accordance with the RSB-STD-11-001-01-010-ver-1.2_RSB-EU-RED-Standard-on-waste-and-residues.
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	9
Category	major
Relevant RSB Standard & Indicator No	9.0.1 / 9.2.4 / 9.2.9
Description of requirement	The operator uses either default values or disaggregated values or calculates the GHG emissions / savings in accordance with the methodology detailed in RSB-STD-11-001 (actual values), or a combination of disaggregated and actual values
Description of non-conformity	GHG for transport were not calculated correctly, see 6.4. Report with calculated emissions of 2014 is used. No actual check was available.
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	10
Category	major
Relevant RSB Standard & Indicator No	13.1
Description of requirement	Verify that the material is eligible under the RSB standard for waste and residues
Description of non-conformity	The wording of the purchased and sold sustainable waste and residues of the checked sample were not in accordance with the RSB-STD-11-001-01-010-ver-1.2_RSB-EU-RED-Standard-on-waste-and-residues.

Status	Closed
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Summary of Non-compliances and Current Status	
Non- compliance Number	11
Category	major
Relevant RSB Standard & Indicator No	1.9
Description of requirement	Contracts with all elements of the certification scope are in place, including their commitment - to comply with RSB Standards and procedures, and - to provide unrestricted access to any elements of the certification scope
Description of non-conformity	Available contract MBP Solutions Ltd - MBP Bio Production AS dated 27-1-2020, comply with the RSB standards and rented storage capacity is not included.
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	12
Category	major
Relevant RSB Standard & Indicator No	2.1.2
Description of requirement	Employees are appropriately trained and have the necessary competence, knowledge and experience to RSB compliant systems in place, especially those working on the chain of custody system and the risk management system
Description of non-conformity	No training system or training records are available from the relevant employees involved with the MBP Bio Production AS RSB system.
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	13
Category	major
Relevant RSB Standard & Indicator No	1.4
Description of requirement	A clear definition of the certification scope is available in written
Description of non-conformity	In addition to storage of the material, processing (dewatering) of e.g. ref numbers 200-165800 and 200-166457 has also taken place. Both quantities of the products "Biogas mix" and "Biooil mix" have been transferred from the ISCC mass balance to the RSB mass balance. The scope of warehouse does not cover this.
Status	Closed

Summary of Non-compliances and Current Status	
Non- compliance Number	14
Category	major
Relevant RSB Standard & Indicator No	8.3.6, 8.3.9 and 8.3.13
Description of requirement	The operator regularly (e.g. monthly) reconciles the RSB EU RED and/or EU RED certified inputs and outputs. The operator ensures that positive balance is only reported into the next reporting period if the corresponding amount of material is physically in stock.
Description of non-conformity	The closing stock of 31-12-2019 (1134 mt) did not match with the quantity shown on the inventory of the tanks present (645 mt). MBs are not aligned to the stock reports
Status	Closed

5.0 CERTIFICATION DECISION

Certification Recommendation		
Operator to be awarded RSB certification subject to the minor non-compliances stated in Section 4.1.6.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
The CUC evaluation team makes the above recommendation for certification based on the full and proper execution of the CUC Responsible Biofuels Program evaluation protocols. If certification is recommended, the Operator has satisfactorily demonstrated the following without exception:		
Operator has closed any Major NC(s) assigned during the evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Operator has demonstrated that their system of management is capable of ensuring that all of the requirements of the applicable standards are met over the sites and facilities covered by the scope of the evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Operator has demonstrated that the described system of management is being implemented consistently over the sites and facilities covered by the scope of the certificate.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
Comments and/or details of any issue which was difficult and/or impossible to evaluate: due to travel restrictions the audit is not yet finalized. This is an intermediary report.		
To be completed by Certification Decision-Making Entity	Technical Review by: If different to decision-maker	Glenn Feryn
	Certification decision:	The Organization has been (re-)assessed by CUC according to the standard(s) described in Section 3.
	Certification decision by:	Glenn Feryn
	Date of decision: For initial or continued certification	28-09-2020
	Surveillance schedule:	Surveillance audit 2020 not finalized, on-site visits need to be organised taken the RSB EU RED guidelines into account