

# Surveillance Evaluation Report and Scope Extension Report

*Roundtable on Sustainable Biomaterials*

*Global/Advanced Products*

*Plastic Energy, S.L.*

## **SCS Certificate Code: SCS-RSB/PC-0042**

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CERTIFIED	EXPIRATION
20 November 2020	19 November 2025

Dates of 1<sup>st</sup> Surveillance Audit (Sevilla site)

15-16 November 2021

Date of Scope Extension Audit (Almeria site)

15-18 March 2022

DATE OF LAST UPDATE

22 July 2022

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**SCS**global  
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*Setting the standard for sustainability™*

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## FOREWORD

SCS Global Services (SCS) is a certification body accredited by the Roundtable on Sustainable Biomaterials (RSB) to conduct evaluations of biofuel operators (CB Registration No. 592). Under the RSB/SCS certification system, participating operators meeting international standards of biofuel production can be certified as “sustainable,” thereby permitting the Operator’s use of the RSB endorsement and logo in the marketplace subject to regular RSB/SCS oversight.

SCS deploys interdisciplinary teams of natural resource specialists and other experts all over the world to conduct evaluations of biofuel operations. SCS evaluation teams collect and analyze written materials, conduct interviews with Participating Operator’s staff and key stakeholders, and complete field and office audits of the operation(s) identified in the certification scope. Upon completion of the fact-finding phase of all evaluations, SCS teams determine compliance to the RSB Principles and Criteria.

Please Note: An RSB certificate itself does not constitute evidence that a particular product supplied by the certificate holder is certified to RSB standards. Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required RSB claim is clearly stated on-product. For more information about the RSB, visit their website at [www.rsb.org](http://www.rsb.org).

### Organization of the Report

This report of the results of our evaluation is divided into two sections. Section A provides the public summary and background information that is required by the Roundtable on Sustainable Biomaterials. This section is made available to the general public and is intended to provide an overview of the evaluation process, the management programs, and policies applied to the Participating Operator, and the results of the evaluation. Section A will be posted on the RSB Participating Operators Database (<http://rsb.org/certification/participating-operators/>). Section B contains more detailed results and information for use by the Participating Operator.

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**Documentation Submitted by Operator (Scope extension audit - Almeria .Error! Bookmark not defined.**

## SECTION A – PUBLIC SUMMARY

### 1.0 GENERAL INFORMATION

#### 1.1 Operator Information

##### 1.1.1 Name and Contact Information

Organization name	Plastic Energy S.L. (Previously Plastic Energy Sevilla S.L.)		
Operator Number	2125		
Contact person	Joaquin Pineda		
Address	Polígono Industrial Espaldillas, Paseo Espaldillas Diecinueve, nº 5, Alcalá de Guadaíra, Sevilla 41500, Spain	Telephone	+34 674 297 277
		Fax	
		e-mail	joaquin.pineda@plasticenergy.com
		Website	www.plasticenergy.com

#### 1.2 Scope of Certificate

Please select one:	<input type="checkbox"/> RSB EU RED	<input checked="" type="checkbox"/> RSB Global – Advanced Products
Scope as it appears on certificate:	2 Industrial facilities/First Collectors 4 Points of Origin – (pre-treatment) Input: End-of-life plastic Output: pyrolysis oils (commercial name: TACOIL)	
The scope assessment agrees with the scope under which the operator applied	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No

#### 1.3 Risk Assessment Results

Highest Risk Class will Apply for the Participating Operator

Site	Based on the most recent self-risk assessment the PO's risk assessment results are (The number):	Corresponding risk class (low, medium, high):	Date of risk assessment (must be no older than 3 months from the audit date)	Auditor's assessment of Operator's risk
Plastic Energy (1 <sup>st</sup> Surveillance – Sevilla)	3	Low	October 8 <sup>th</sup> , 2021	3
Plastic Energy (Scope extension – Almeria)	6	Low	March 12 <sup>th</sup> , 2022	6
Overall Risk				Low

**1.3.1 RSB Audit types Matrix**

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

**1.4 Determination of Extent of Audit (1<sup>st</sup> Surveillance – Sevilla site)**

Please select boxes that apply:	<input type="checkbox"/> Pre-assessment <input type="checkbox"/> Initial Assessment <input type="checkbox"/> Re-certification <input type="checkbox"/> Follow-Up to NCs	<input checked="" type="checkbox"/> 1st Annual Surveillance <input type="checkbox"/> 2nd Annual Surveillance <input type="checkbox"/> 3rd Annual Surveillance <input type="checkbox"/> 4th Annual Surveillance
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 First Collector/ Industrial Operator (chemical recycler) 4 Points of Origin (one of which is also owned by the Participating Operator) 1 of these Points of Origin also render pre-treatment services for the raw material as a contractor.	
Participating Operator Risk Class	Low (risk class updated after audit from low since new risks were identified)	
Disputes or prior Non-compliances	None	

**Determination of Extent of Audit (Scope Extension audit – Almeria site)**

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 First Collector/ Industrial Operator (chemical recycler) 5 Points of Origin (reduced to 4 post-audit)	
Participating Operator Risk Class	Low (risk class updated after audit from low since new risks were identified)	
Disputes or prior Non-compliances	None	

### 1.4.1 Standards Used

#### Applicable RSB-Accredited Standards

Standard Name and Version
• RSB Principles & Criteria (RSB-STD-01-001 V3.0)
• RSB Procedure for Traceability (Chain of Custody) (RSB-PRO-20-001 V3.2)
• RSB Standard for Participating Operators (RSB-PRO-30-001 V3.3)
• RSB Procedure on Communication and Claims (RSB-PRO-50-001 V3.5)
• RSB Procedure for Risk Management (RSB-PRO-60-001 V3.3)
• RSB Standard for Advanced Products (RSB-STD-02-001 V2.0)
• RSB Standard for Advanced Fuels (RSB-STD-01-010 V2.4)
• RSB GHG Calculation Methodology (RSB-STD-01-003-01 V23.)

All standards employed are available on the websites of the Roundtable on Sustainable Biomaterials (<https://rsb.org/the-rsb-standard/working-with-the-rsb-standard/>). Standards are also available, upon request, from SCS Global Services.

### 1.5 Sites in Scope

#### 1.5.1 Industrial Operator

Site #1: Sevilla Site (1 <sup>st</sup> Surveillance audit)	
Name of Facility	Plastic Energy, S.L.
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Vegetable oil Extraction <input type="checkbox"/> Biofuel Production and/or Distribution <input checked="" type="checkbox"/> Other, please explain here: Chemical recycler of end-of-life plastic waste for Advanced Products
Location/City	Alcalá de Guadaira - Seville
Geographic location ( <i>Latitude &amp; Longitude</i> )	37.368225, -5.894845
Start date of operations (initial start date)	November 2017
Number of processing steps	Feedstock pre-treatment, thermal anaerobic conversion (pyrolysis), distillation column.
Description of the product or the product component that the certification covers, including, if applicable, the specification of the mass of the certified component related to the total product.	Pyrolysis oils (TACOIL) for production of advanced products.
Annual throughput of previous 12 months	
Feedstock Input (Metric Ton)*	0 *Note: Plastic Energy has received feedstock from its points of origin however this material is not yet labelled as RSB. This happens only

	depending on what the client demands, RSB or ISCC. Since no RSB purchases were requested, no plastic was allocated to RSB production.
Final/Primary Product Output (Metric Ton)	0
Intermediate/by-product Output (Metric Ton)	0
% output yield compared to input material (total output/total input)	0
Amount sold as RSB certified (tons)	0

<b>Site #2: Almeria site (Scope extension audit)</b>	
<b>Name of Facility</b>	Plastic Energy, S.L.
<b>Type</b>	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Vegetable oil Extraction <input type="checkbox"/> Biofuel Production and/or Distribution <input checked="" type="checkbox"/> Other, please explain here: Chemical recycler of end-of-life plastic waste for Advanced Products
<b>Location/City</b>	El-Ejido, Almeria
<b>Geographic location (<i>Latitude &amp; Longitude</i>)</b>	36.756356, -2.723185
<b>Start date of operations (initial start date)</b>	The plant started up in 2014 for EoL plastic chemical recycling
<b>Number of processing steps</b>	Feedstock pre-treatment, thermal anaerobic conversion (pyrolysis), distillation column.
<b>Description of the product or the product component that the certification covers, including, if applicable, the specification of the mass of the certified component related to the total product.</b>	Pyrolysis oils (TACOIL)
<b>Annual throughput of previous 12 months</b> <i>(Can be moved to appendix if certain information is confidential)</i>	
<b>Feedstock Input (Metric Ton)*</b>	0 *Note: Plastic Energy has received feedstock from its points of origin however this material is not yet labelled as RSB. This happens only depending on what the client demands, RSB or ISCC. Since no RSB purchases were requested, no plastic was allocated to RSB production.
<b>Final/Primary Product Output (Metric Ton)</b>	0 (initial audit)
<b>Intermediate/by-product Output (Metric Ton)</b>	0 (initial audit)
<b>% output yield compared to input material (total output/total input)</b>	0 (initial audit)



Amount sold as RSB certified (tons)	0 (initial audit)
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### 1.5.2 Subcontractors

<b>1. Name</b>	Reciclados La Red SL (also a point of origin)
<b>Location/City</b>	Poligono Industrial La Red C/La Red, 14-19 41500 Alcala de Guadaira - Sevilla
<b>Geographic location (<i>Latitude &amp; Longitude</i>)</b>	37.374896,-5.8805857,17
<b>Material stored:</b>	Pre-selected end-of-life plastic waste

### 1.5.3 Points of Origin (Sevilla site – 1<sup>st</sup> surveillance audit)

<b>Number of Points of Origin in Scope</b>	4
<b>Number of Points of Origin providing more than ten metric tons per months</b>	4
<b>Number of Points of Origin Assessed on a Sample Basis during This Audit</b>	2
<b>List of Points of Origin Assessed on a Sample Basis during This Audit</b>	
<b>1. Name</b>	Reciclados La Red
<b>Location/City</b>	Poligono Industrial La Red, C/La Red, 14-19, 41500 Alcala de Guadaira – Sevilla, Spain
<b>Material stored:</b>	End-of-life plastic
<b>2. Name</b>	Masotina SL
<b>Location/City</b>	SedeLegale& Amm. Va: ViaPriv. Archimede, 4/6 Corsico (MI), Italy
<b>Material stored:</b>	End-of-life plastic

### Points of Origin (Almeria site – Scope extension audit)

<b>Number of Points of Origin in Scope</b>	4 (5 in scope for audit, one removed post-audit)
<b>Number of Points of Origin providing more than ten metric tons per months</b>	4 (5 in scope for audit, one removed post-audit)
<b>Number of Points of Origin Assessed on a Sample Basis during This Audit</b>	2 (3 audited, but 1 removed post-audit)
<b>List of Points of Origin Assessed on a Sample Basis during This Audit</b>	
<b>1. Name</b>	<b>Masotina SL</b>
<b>Location/City</b>	SedeLegale & Amm. Va: ViaPriv. Archimede, 4/6 Corsico (MI), Italy
<b>Material stored:</b>	End-of-life plastic
<b>2. Name</b>	<b>Saica Natur S.L</b>

Location/City	San Juan de la Peña, 144, 50015 Zaragoza, SPAIN
Material stored:	End-of-life plastic

**All points of Origin in Scope**

1. Organization name	Plastic Energy, S.L. (facility owned by PO)		
Contact person	Miguel Ángel Juárez		
Address	C/ La Molina, 90 Las Norias de Daza, El Ejido (Almeria), Spain	Telephone	(+34) 950 568 013
		Fax	
		e-mail	Miguel.Juarez@plasticenergy.com
		Website	www.plasticenergy.com
Nature of Involvement: Point of Origin (EOL plastic) and pre-treatment			

2. Organization name	Plastic Energy, S.L. (facility owned by PO) – added in scope extension		
Contact person	Angel Martinez		
Address	Paseo Espaldillas Diecinueve, 5, Alcala de Guadaira (Sevilla), Spain	Telephone	(+34) 955 940 269
		Fax	
		e-mail	Angel.martinez@plasticenergy.com
		Website	www.plasticenergy.com
Nature of Involvement: Point of Origin (EOL plastic) and pre-treatment			

3. Organization name	Reciclados La Red (audited at scope extension) – supplying both Sevilla and Almeria sites		
Contact person			
Address	Poligono Industrial La Red C/La Red, 14-19 41500 Alcala de Guadaira – Sevilla, Spain	Telephone	
		Fax	
		e-mail	
		Website	www.recicladoslared.es
Nature of Involvement: Point of Origin (EOL plastic) (also sub-contractor for pre-treatment)			

4. Organization name	Masotina SL (audited at scope extension) – supplying both Sevilla and Almeria sites		
Contact person	Francesca Febbo		
Address	SedeLegale& Amm. Va: ViaPriv. Archimede, 4/6 Corsico (MI), Italy	Telephone	+39 02 4487311
		Fax	
		e-mail	<a href="mailto:francesca.febbo@gruppomasotina.it">francesca.febbo@gruppomasotina.it</a>
		Website	<a href="http://www.gruppomasotina.it">www.gruppomasotina.it</a>

Nature of Involvement: Point of Origin (EOL plastic)

5. Organization name	Saica Natur – Added at scope extension		
Contact person	Diana Perez		
Address	San Juan de la Peña, 144, 50015 Zaragoza, SPAIN	Telephone	+34 664 247 527
		Fax	
		e-mail	<a href="mailto:diana.perez@saica.com">diana.perez@saica.com</a>
		Website	<a href="https://www.saica.com/es/saica-natur/">https://www.saica.com/es/saica-natur/</a>
Nature of Involvement: Point of Origin (EOL plastic)			

**1.6 GHG Intensity (Sevilla site – 1<sup>st</sup> surveillance audit)**

Advanced products from non-biogenic end-of-life products or production residues			
Advanced Product:	TACOIL	GHG:	539 kg Co2 eq/ dry ton
Avoided emissions in g CO2eq/ dry-ton for raw materials and (intermediary) products		-1,616 kg CO2eq/ ton TACOIL	
For end-of-life products or processing residues: if avoided emissions were accounted for, specify the baseline scenario (see RSB-STD-02-001 and RSB-STD-01-010)		Avoided Emissions were calculated for waste incineration as a baseline scenario. Waste plastic was consumed as feedstock instead of being incinerated. Study: Deloitte: Increased EU Plastics Recycling Targets: Environmental, Economic and Social Impact Assessment, May 1, 2015.	

**GHG Intensity (Almeria site – scope extension audit)**

Advanced products from non-biogenic end-of-life products or production residues			
Advanced Product:	TACOIL	GHG:	643 kg CO2 eq/ ton TACOIL
Avoided emissions in g CO2eq/ dry-ton for raw materials and (intermediary) products		-1,731 kg CO2eq/ ton TACOIL	
For end-of-life products or processing residues: if avoided emissions were accounted for, specify the baseline scenario (see RSB-STD-02-001 and RSB-STD-01-010)		Avoided Emissions were calculated for waste incineration as a baseline scenario. Waste plastic was consumed as feedstock instead of being incinerated. Study: Deloitte: Increased EU Plastics Recycling Targets: Environmental, Economic and Social Impact Assessment, May 1, 2015.	

### 1.7 Advanced Product Information (Sevilla Site – 1<sup>st</sup> Surveillance audit)

<b>If the feedstock for a batch of RSB certified Advanced Product is not wholly but only partly RSB-certified: state the amount of certified feedstock in relation to the total mass of the feedstock for the appropriate category:</b>	
<b>For Category II products:</b>	
<b>State the recycled carbon content in relation to the total carbon content</b>	<b>Recycled carbon content: 100%</b>
<b>State the method used to determine the recycled carbon content</b>	<b>Auditor confirmed that product is made only from waste plastic with no mix with raw material of other (virgin) origin.</b>

### Advanced Product Information (Almeria Site – Scope extension audit)

<b>If the feedstock for a batch of RSB certified Advanced Product is not wholly but only partly RSB-certified: state the amount of certified feedstock in relation to the total mass of the feedstock for the appropriate category:</b>	
<b>For Category II products:</b>	
<b>State the recycled carbon content in relation to the total carbon content</b>	<b>Recycled carbon content: 100%</b>
<b>State the method used to determine the recycled carbon content</b>	<b>Auditor confirmed that product is made only from waste plastic with no mix with raw material of other (virgin) origin.</b>

## 2.0 EVALUATION PLANNING & PROCESS

### 2.1 Audit Team (Sevilla Site - 1<sup>st</sup> Surveillance Audit)

<b>Auditor Name:</b>	Maite Lasa	<b>Auditor role:</b>	Lead Auditor
<b>Qualifications:</b> Maite is a certified Auditor against sustainability schemes including RSB, ISCC an Bonsucro. Previously she has worked as a sustainability consultant in renewable energy and in climate change mitigation, and in the biofuels sector particularly in the production of energy crops for biodiesel production. She has received a master’s in public administration focused in energy and environment at the University of Columbia (New York, USA).			
<b>Auditor Name:</b>	Otavio Cavalett	<b>Auditor role:</b>	GHG Verifier
<b>Qualifications:</b> Otavio Cavalett is a Researcher in the Industrial Ecology Programme (IndEcol), Department of Energy and Process Engineering, NTNU (Norway) and an Auditor in SCS Global Services (USA). Prior to this, he was Leader of the Sustainability Analysis Team at the Brazilian National Biorenovables Laboratory (LNBR/CNPEM) in Brazil. He has more than 15 years of experience with Life			

Cycle Assessment of biofuel and biorefinery systems, with emphasis on climate metrics and other environmental areas of interest in relation to the United Nations Sustainable Development Goals. He has contributed to recent IPCC reports and published more than 60 scientific papers.

**Audit Team (Almeria Site – Scope Extension Audit)**

<b>Auditor Name:</b>	Miguel Ruiz	<b>Auditor role:</b>	Lead auditor (in training)
<b>Qualifications:</b> Miguel is a qualified auditor against sustainability schemes including ISCC, and ISO 14001 and LCA practitioner and is a lead auditor-in-training under the RSB scheme. Previously he worked as researcher in the decarbonization of energetic systems at the French National Centre of Scientific Research (CNRS, France). He obtained a PhD in chemical engineering working on the topic of biomass valorization for the production of advanced fuels and materials at the French Agricultural Research Centre for International Development (CIRAD, France). He holds an advanced academic degree in Chemical Engineering from the University of Granada (Spain) and several specialization courses on LCA, carbon footprint and GIS.			
<b>Auditor Name:</b>	Maite Laso	<b>Auditor role:</b>	Team Auditor
<b>Qualifications:</b> Maite is a qualified lead Auditor against sustainability schemes including ISCC and Bonsucro and a lead auditor in training of the RSB scheme. Previously she has worked as a sustainability consultant in renewable energy and in climate change mitigation, and in the biofuels sector particularly in the production of energy crops for biodiesel production. She has received a master’s in public administration focused in energy and environment at the University of Columbia (New York, USA).			
<b>Auditor Name:</b>	Otavio Cavalett	<b>Auditor role:</b>	GHG Verifier
<b>Qualifications:</b> Otavio Cavalett is a Researcher in the Industrial Ecology Programme (IndEcol), Department of Energy and Process Engineering, NTNU (Norway) and an Auditor in SCS Global Services (USA). Prior to this, he was Leader of the Sustainability Analysis Team at the Brazilian National Biorenewables Laboratory (LNBR/CNPEM) in Brazil. He has more than 15 years of experience with Life Cycle Assessment of biofuel and biorefinery systems, with emphasis on climate metrics and other environmental areas of interest in relation to the United Nations Sustainable Development Goals. He has contributed to recent IPCC reports and published more than 60 scientific papers.			

**2.2 Evaluation Schedule and Extent of Audit**

**2.2.1 Methodology and Strategies Employed**

SCS deploys interdisciplinary teams with expertise in agriculture, ecology, forestry, social sciences, natural resource economics, and other relevant fields to assess an Operator’s compliance to RSB standards and policies. Evaluation methods include document and record review, implementing sampling strategies to visit a broad number of site and facility types, observation of implementation of management plans and policies, and stakeholder analysis. When there is more than one team member, team members may review parts of the standards based on their background and expertise. On the

final day of an evaluation, team members convene to deliberate the findings of the assessment jointly. This involves an analysis of all relevant site observations, stakeholder comments, and reviewed documents and records. Where consensus between team members cannot be achieved due to lack of evidence, conflicting evidence or differences of interpretation of the standards, the team is instructed to report these in the certification decision section.

## 2.2.2 Evaluation Itinerary and Activities

### 1. Sevilla Site – 1<sup>st</sup> Surveillance audit

Time	Element/Activity	Personnel Involved
<b>Auditor(s) names:</b> Maite Lasa		
November 15, 2021	<b>Plastic Energy, S.L.</b> <b>Paseo Espaldillas Diecinueve, nº 5, Alcalá de Guadaíra, Sevilla 41500</b>	
10:00 a.m.	<b>Opening Meeting and General Requirements</b> <ul style="list-style-type: none"> <li>▪ Introduction to certification program and assessment process to on-site staff; confidentiality; safety procedures; method of reporting and NC grading, etc.</li> <li>▪ Review of scheduled activities</li> <li>▪ Review of RSB procedures; confirm roles, responsibilities and processes</li> <li>▪ Confirmation of scope of products to be certified</li> <li>▪ Client to outline production process and overall process flow</li> <li>▪ Review of site map(s)</li> <li>▪ Review of Risk Assessment Tool</li> <li>▪ Review of Screening Tool</li> <li>▪ Relevant updates from client and any social or environmental changes to the operation</li> </ul> – Follow-up on implementation of any corrective action plans from desk audit or previous initial field audit.	Management
10:30	<b>Remote Site Walk-through</b> <ul style="list-style-type: none"> <li>– Observe operations at processing facility</li> <li>– Observe control room</li> <li>– Observe ponds/tanks/reservoir(s)</li> <li>– Observe feedstock and product storage area</li> <li>– Observe chemical storage and disposal</li> <li>– Observe sludge repository or disposal</li> <li>– Observe other critical control points</li> </ul>	Production, Warehouseman, and Post-Production Personnel
12:00	<b>Document Review: Participating Operator/ Standards Checklist</b> <ul style="list-style-type: none"> <li>– Review of training procedures and records</li> <li>– Review of grievance mechanism and records</li> </ul>	Management

	<ul style="list-style-type: none"> <li>- Review of traceability method and implementation (including acquiring, handling and forwarding of sustainable material); meter calibration records</li> <li>- Analysis of material balances and records</li> <li>- Review of records</li> <li>- Review of GHG inputs</li> <li>- Communications and claims</li> <li>- Requirements for Advanced Products</li> </ul>	
2:00	<b>Lunch Break</b>	
3:00	<p><b>Document Review: Compliance with Principles and Criteria</b></p> <p>Principle 1:</p> <ul style="list-style-type: none"> <li>- Review of all relevant business licenses</li> <li>- Review of land and water use permits</li> </ul> <p>Principle 2:</p> <ul style="list-style-type: none"> <li>- Review screening tool</li> <li>- Review environmental and social management plan</li> <li>- Review impact assessments, if applicable</li> <li>- Review stakeholder engagement records</li> </ul> <p>Principle 4:</p> <ul style="list-style-type: none"> <li>- Work conditions, piece work and living wage, equality issues, unions</li> <li>- Review of contracts, policies and training records grievances</li> <li>- Training and occupational health and safety record</li> <li>- Records for freedom of association mechanism</li> </ul> <p>Principle 7:</p> <ul style="list-style-type: none"> <li>- Conservation values, ecosystems, buffers, water rights</li> </ul> <p>Principle 9:</p> <ul style="list-style-type: none"> <li>- Water permits, water management in ESMP</li> </ul> <p>Principle 10:</p> <ul style="list-style-type: none"> <li>- Air permits, air management in ESMP</li> </ul> <p>Principle 11:</p> <ul style="list-style-type: none"> <li>- Use of technology: GMO, fertilizers, pesticides</li> <li>- Integrated waste management</li> <li>- Resource and energy usage, and efficiency</li> </ul> <p>Principle 12:</p> <ul style="list-style-type: none"> <li>- Review documentation of historic land use/land tenure, legal tenure</li> </ul>	Management
5:00	<p><b>Report Writing</b></p> <ul style="list-style-type: none"> <li>- Auditor(s) take time to consolidate notes and confirm audit findings</li> </ul>	
5:30	<p><b>Closing Meeting</b></p> <ul style="list-style-type: none"> <li>- Presentation of General audit finding</li> <li>- Presentation of all non-compliances and opportunities for improvement</li> <li>- Fix timetables for corrective actions</li> <li>- Reiterate SCS appeal policy</li> </ul>	Management

	- Questions	
	<b>End of Day 1</b>	

Time	Point(s) of Origin of Wastes and Residues	Personnel Involved
<b>Auditor(s) names:</b> Maite Lasa		
November 16, 2021	<b>Reciclados La Red (PoO, pre-treatment)</b> <b>Poligono Industrail La Red, C/La Red, 14-19, 41500 Alcala De Guadaira - Sevilla</b>	
9:00 a.m.	<b>Opening meeting and general requirements</b> <ul style="list-style-type: none"> <li>- Review of assessment process to on-site staff, list of applicable standards, confidentiality, safety procedures if relevant</li> <li>- Confirm roles, responsibilities and processes</li> <li>- Confirmation of scope of products to be certified</li> <li>- Review of site map(s)</li> </ul>	Point of Origin Management
9:30 a.m.	<b>Document Review: Participating Operator / Standards Checklist (Point of Origin Checklist)</b> <ul style="list-style-type: none"> <li>- Review eligibility of material</li> <li>- Review process flows and feasibility of production volumes (including mass balance)</li> <li>- Review of declarations of outgoing material</li> <li>- Review of feedstock-specific requirements, if applicable</li> </ul>	Point of Origin Management
11:30 a.m.	<b>Site walk-through</b> <ul style="list-style-type: none"> <li>- Observe storage area</li> <li>- Meters and other measurement equipment, data gathering and processing tool adequacy</li> <li>- For remote audits, photographs or videos may be used. Please provide high-resolution photographs of key measurement devices</li> </ul>	Point of Origin staff
13:00 a.m.	<b>Report Writing</b> <ul style="list-style-type: none"> <li>- Auditor(s) take time to consolidate notes and confirm audit findings</li> </ul>	
13:30 p.m.	<b>Findings</b> <ul style="list-style-type: none"> <li>- Presentation of all non-compliances and opportunities for improvement</li> </ul>	
	<b>End of Point of Origin Audit</b>	

Time	Point(s) of Origin of Wastes and Residues	Personnel Involved
<b>Auditor(s) names:</b> Maite Lasa		
November 19, 2021	<b>Mosotina, S.P.A. (remote)</b> <b>Tbd</b>	
9:00 a.m.	<b>Opening meeting and general requirements</b> <ul style="list-style-type: none"> <li>- Review of assessment process to on-site staff, list of applicable standards, confidentiality, safety procedures if relevant</li> <li>- Confirm roles, responsibilities and processes</li> <li>- Confirmation of scope of products to be certified</li> </ul>	Point of Origin Management



	<ul style="list-style-type: none"> <li>- Review of site map(s)</li> </ul>	
9:30 a.m.	<p><b>Document Review: Participating Operator / Standards Checklist (Point of Origin Checklist)</b></p> <ul style="list-style-type: none"> <li>- Review eligibility of material</li> <li>- Review process flows and feasibility of production volumes (including mass balance)</li> <li>- Review of declarations of outgoing material</li> <li>- Review of feedstock-specific requirements, if applicable</li> </ul>	Point of Origin Management
11:30 a.m.	<p><b>Site walk-through</b></p> <ul style="list-style-type: none"> <li>- Observe storage area</li> <li>- Meters and other measurement equipment, data gathering and processing tool adequacy</li> <li>- For remote audits, photographs or videos may be used. Please provide high-resolution photographs of key measurement devices</li> </ul>	Point of Origin staff
12:00 a.m.	<p><b>Report Writing</b></p> <ul style="list-style-type: none"> <li>- Auditor(s) take time to consolidate notes and confirm audit findings</li> </ul>	
12:30 p.m.	<p><b>Findings</b></p> <ul style="list-style-type: none"> <li>- Presentation of all non-compliances and opportunities for improvement</li> </ul>	
<b>End of Point of Origin Audit</b>		

**2. Almeria Site (Scope Extension Audit)**

Time	Point of Origin of Wastes and Residues	Personnel Involved
<b>Auditor(s) names:</b> Maite Laso		
<b>Day 1</b> March-15th	<b>Point of Origin – removed from scope post-audit (identity removed)</b>	
3:00 p.m.	<p><b>Opening meeting and general requirements</b></p> <ul style="list-style-type: none"> <li>- Review of assessment process to on-site staff, list of applicable standards, confidentiality, safety procedures if relevant</li> <li>- Confirm roles, responsibilities and processes</li> <li>- Confirmation of scope of products to be certified</li> <li>- Review of site map(s)</li> </ul>	Point of Origin Management
3:30 p.m.	<p><b>Document Review: Participating Operator / Standards Checklist (Point of Origin Checklist)</b></p> <ul style="list-style-type: none"> <li>Review eligibility of material</li> <li>Review process flows and feasibility of production volumes (including mass balance)</li> <li>Review of declarations of outgoing material</li> <li>Review of feedstock-specific requirements, if applicable</li> </ul>	Point of Origin Management
5:00 pm	<p><b>Site walk-through</b></p> <ul style="list-style-type: none"> <li>- Observe storage area</li> <li>- Meters and other measurement equipment, data gathering and processing tool adequacy</li> </ul>	Point of Origin staff

	For remote audits, photographs or videos may be used. Please provide high-resolution photographs of key measurement devices	
	<b>Report Writing</b> Auditor(s) take time to consolidate notes and confirm audit findings	
6:00 pm	<b>Closing meeting</b> <ul style="list-style-type: none"> <li>- Presentation of general audit findings</li> <li>- Presentation of all non-compliances and opportunities for improvement</li> <li>- Review of closing meeting record</li> <li>- Establish timetables for signed closing meeting record, corrective action and submission of Correction Action Plan</li> <li>- Overview of timetable for audit report completion</li> <li>- Reiterate SCS appeal and grievance policy</li> <li>- Questions</li> </ul>	
<b>End of Point of Origin Audit</b>		

Time	Element/Activity	Personnel Involved
<b>Auditor(s) names:</b> Miguel Ruiz (Lead auditor), Maite Lasa (Team Auditor)		
<b>Day 2</b> March-17th	<b>Plastic Energy – Paraje La molina, 90, El-Ejido, Almeria</b> <b>On-site</b>	
10:00 am CET	<p><b>Opening meeting and General Requirements</b></p> <ul style="list-style-type: none"> <li>- Introduction to certification program and assessment process: collecting and verifying information (interviews, observation, document/records review), method of reporting and NC grading.</li> <li>Confidentiality</li> <li>- Introduction by all attendees: Confirmation of roles and responsibilities.</li> <li>- Review of scheduled activities, identification of people to be interviewed</li> </ul> <p style="text-align: center;">-----</p> <p><b>Company presentation</b></p> <ul style="list-style-type: none"> <li>- Describe site layout (with a layout plan)</li> <li>- Clarification of all subcontracted activities and external storage (if any)</li> </ul> <p style="text-align: center;">-----</p> <ul style="list-style-type: none"> <li>- Review of your responses in the <b>RSB Screening Tool</b> (PDF) (do please submit this document beforehand already, when completed)</li> <li>- Review of your responses in the <b>RSB Risk Assessment Tool</b> (Excel) (do please submit this document beforehand already)</li> <li>- Supply chain mapping: are all processes and sites identified?</li> <li>- Relevant updates from the client and any social or environmental changes to the operation.</li> <li>- Follow-up on implementation of any corrective action plans from previous audit.</li> </ul> <p>Certification details</p>	Management

	<ul style="list-style-type: none"> <li>- For your future RSB &amp; ISCC certificates: confirmation of audit standard, correct scope and material/product details and relevant categories (as will be printed on the Annex pages)</li> <li>- Clarification of any questions related to the certification process</li> </ul>	
<p>11:00</p>	<p><b>Document Review: Compliance with Principles and Criteria</b></p> <p>Principle 1:</p> <ul style="list-style-type: none"> <li>- Review of all relevant business licenses</li> <li>- Review of land and water use permits</li> </ul> <p>Principle 2:</p> <ul style="list-style-type: none"> <li>- Review screening tool</li> <li>- Review environmental and social management plan</li> <li>- Review impact assessments, if applicable</li> <li>- Review stakeholder engagement records</li> </ul> <p>Principle 4:</p> <ul style="list-style-type: none"> <li>- Interview-session WITHOUT management, with:             <ul style="list-style-type: none"> <li>- Workers’ Council / Union representatives, one or two</li> <li>- Staff members (manual labor), one or two</li> </ul> </li> <li>- Items to be reviewed:             <ul style="list-style-type: none"> <li>- Work conditions, piece work and living wage, equality issues, unions</li> <li>- Training and occupational health and safety record</li> <li>- Records for freedom of association mechanism</li> <li>- Check child labour and piece work payments</li> <li>- Who is the youngest worker(s) on site?</li> <li>- What is the salary structure for own employees?</li> <li>- Any subcontractors?</li> <li>- Review of any grievances that may have been filed by staff; contracts, policies (like anti-discrimination) and training records</li> </ul> </li> </ul> <p>Principle 7:</p> <ul style="list-style-type: none"> <li>- Conservation values, ecosystems, buffers, water rights</li> </ul> <p>Principle 8: (Principle 8 not applicable for this scope, can be skipped)</p> <ul style="list-style-type: none"> <li>- Soil quality practices, measurements, process in ESMP</li> </ul> <p>Principle 9:</p> <ul style="list-style-type: none"> <li>- Water permits, water management in ESMP</li> </ul> <p>Principle 10:</p> <ul style="list-style-type: none"> <li>- Air permits, air management in ESMP</li> </ul> <p>Principle 11:</p> <ul style="list-style-type: none"> <li>- Use of hazardous technologies?</li> <li>- Good practices for storage, handling, use and disposal of fuels, oils and chemicals</li> </ul>	<p>Management</p>

	<ul style="list-style-type: none"> <li>- Integrated waste management</li> <li>- Resource and energy usage, and efficiency</li> </ul> <p>Principle 12:</p> <ul style="list-style-type: none"> <li>- Review documentation of historic land use/land tenure, legal tenure</li> </ul>	
11:00	<p><b>Document Review: Participating Operator/Standards Checklist</b></p> <ul style="list-style-type: none"> <li>- Review of training procedures and records</li> <li>- Review of grievance mechanism and records</li> <li>- Review of traceability method and implementation (including acquiring, handling and forwarding of sustainable material); meter calibration records</li> <li>- Analysis of material balances and records</li> <li>- Review of records</li> <li>- Review of GHG inputs</li> <li>- Communications and claims</li> <li>- Requirements for Advanced Fuels/Advanced Products</li> </ul>	Management
14:00	<b>Lunch Break</b>	
15:30	<p><b>Site walk-through</b></p> <ul style="list-style-type: none"> <li>- Observe operations at processing facility</li> <li>- Observe control room</li> <li>- Observe ponds/tanks/reservoir(s)</li> <li>- Observe feedstock and product storage area</li> <li>- Observe chemical storage and disposal</li> <li>- Observe sludge repository or disposal</li> <li>- Observe other critical control points</li> </ul>	Production, Warehouseman, and Post-Production Personnel
Flexible	<p><b>Employees/Stakeholders Interviews</b></p> <ul style="list-style-type: none"> <li>- Interview a small sample of workers to check Principle 4 criteria.</li> <li>- Auditor to listen to independent assessment of prior and informed consent</li> <li>- Independent cross-check of potential social (e.g. status and impacts, land tenure, food security) and environmental issues (e.g. understanding of no-go areas, high biodiversity or special conservation areas addressed or not)</li> <li>- Check child labour and piece work payments</li> </ul>	relevant operator staff
17:30	<p><b>Report writing</b></p> <p>Auditor(s) take time to consolidate notes and confirm audit findings and prepare the closing meeting record</p>	
18:00	<p><b>Closing meeting</b></p> <ul style="list-style-type: none"> <li>- Presentation of general audit findings</li> <li>- Presentation of all non-compliances and opportunities for improvement</li> <li>- Review of closing meeting record</li> <li>- Establish timetables for signed closing meeting record, corrective action and submission of Correction Action Plan</li> </ul>	

	<ul style="list-style-type: none"> <li>- Overview of timetable for audit report completion</li> <li>- Reiterate SCS appeal and grievance policy</li> <li>- Questions</li> </ul>	
<b>End of day 1</b>		

Time	Point(s) of Origin of Wastes and Residues	Personnel Involved
<b>Auditor(s) names: Maite Lasa</b>		
<b>Day 3</b> March-18th	<b>MASOTINA S.P.A. Sede Legale &amp; Amm. Va: Via Priv. Archimede, 4/6, Corsico (MI) 20096. Italy. Remote (online)</b>	
9 a.m.	<b>Opening meeting and general requirements</b> <ul style="list-style-type: none"> <li>- Review of assessment process to on-site staff, list of applicable standards, confidentiality, safety procedures if relevant</li> <li>- Confirm roles, responsibilities and processes</li> <li>- Confirmation of scope of products to be certified</li> <li>- Review of site map(s)</li> </ul>	Point of Origin Management
9:30 a.m.	<b>Document Review: Participating Operator / Standards Checklist (Point of Origin Checklist)</b> Review eligibility of material Review process flows and feasibility of production volumes (including mass balance) Review of declarations of outgoing material Review of feedstock-specific requirements, if applicable	Point of Origin Management
11:00 a.m.	<b>Site walk-through (remote)</b> <ul style="list-style-type: none"> <li>- Observe storage area</li> <li>- Meters and other measurement equipment, data gathering and processing tool adequacy</li> </ul> For remote audits, photographs or videos may be used. Please provide high-resolution photographs of key measurement devices	Point of Origin staff
	<b>Report Writing</b> Auditor(s) take time to consolidate notes and confirm audit findings	
11:15 a.m.	<b>Closing meeting</b> <ul style="list-style-type: none"> <li>- Presentation of general audit findings</li> <li>- Presentation of all non-compliances and opportunities for improvement</li> <li>- Review of closing meeting record</li> <li>- Establish timetables for signed closing meeting record, corrective action and submission of Correction Action Plan</li> <li>- Overview of timetable for audit report completion</li> <li>- Reiterate SCS appeal and grievance policy</li> <li>- Questions</li> </ul>	Point of Origin Management
<b>End of Point of Origin Audit</b>		

Time	Point(s) of Origin of Wastes and Residues	Personnel Involved
<b>Auditor(s) names: Maite Lasa</b>		
<b>Day 3</b> March-18th	<b>SAICA Natur S.L. San Juan de la Peña, 144, 50015 Zaragoza, Spain</b> <b>Remote (online)</b>	
11:30 a.m.	<b>Opening meeting and general requirements</b> <ul style="list-style-type: none"> <li>- Review of assessment process to on-site staff, list of applicable standards, confidentiality, safety procedures if relevant</li> <li>- Confirm roles, responsibilities and processes</li> <li>- Confirmation of scope of products to be certified</li> <li>- Review of site map(s)</li> </ul>	Point of Origin Management
12:00 p.m.	<b>Document Review: Participating Operator / Standards Checklist (Point of Origin Checklist)</b> <ul style="list-style-type: none"> <li>- Review eligibility of material</li> <li>- Review process flows and feasibility of production volumes (including mass balance)</li> <li>- Review of declarations of outgoing material</li> <li>- Review of feedstock-specific requirements, if applicable</li> </ul>	Point of Origin Management
1:30 p.m.	<b>Site walk-through</b> <ul style="list-style-type: none"> <li>- Observe storage area</li> <li>- Meters and other measurement equipment, data gathering and processing tool adequacy</li> </ul> <p>For remote audits, photographs or videos may be used. Please provide high-resolution photographs of key measurement devices</p>	Point of Origin staff
	<b>Report Writing</b> Auditor(s) take time to consolidate notes and confirm audit findings	
1:45 p.m.	<b>Closing meeting</b> <ul style="list-style-type: none"> <li>- Presentation of general audit findings</li> <li>- Presentation of all non-compliances and opportunities for improvement</li> <li>- Review of closing meeting record</li> <li>- Establish timetables for signed closing meeting record, corrective action and submission of Correction Action Plan</li> <li>- Overview of timetable for audit report completion</li> <li>- Reiterate SCS appeal and grievance policy</li> <li>- Questions</li> </ul>	
<b>End of Point of Origin Audit</b>		

## 2.3 Evaluation of Management System

### 2.3.1 Evaluation of RSB compliance claims and use of RSB trademarks

<b>Are all claims used in line with scope and allowed claims per RSB-PRO-50-001 or Advanced Product Standard, as applicable?</b>	So far only one off-product claim in the operator’s website announcing the RSB certification. Minor NC issued in this regard during 1 <sup>st</sup> surveillance audit.
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<p><b>If claims deviate from approved language in standard, signed document specifying claims approved by RSB:</b></p>	<p>NA</p>
<p><b>Does Operator use RSB trademarks on off-product or on-product claims?</b></p>	<p>So far only one off-product claim in the operator’s website announcing the RSB certification.</p>

### 3.0 RESULTS OF THE EVALUATION

#### 3.1 Process of Determining Compliance

##### 3.1.1 Structure of Standard and Degrees of Non-Compliance

RSB-accredited biofuel standards consist of a three-level hierarchy: the principle, the criteria that correspond to that principle, and then the performance indicators that elaborate upon each criterion. Consistent with SCS Sustainable Biofuels Program evaluation protocols, the team collectively determines whether or not the subject operation is in compliance with every applicable indicator of the relevant sustainable biofuel standard. Each non-compliance must be evaluated to determine whether it constitutes a major or minor non-compliance at the level of the associated criterion or sub-criterion. Not all indicators are equally important, and there is no simple numerical formula to determine whether an operation is in non-compliance. The team therefore must use their collective judgment to assess each criterion and determine if the Operator is in compliance. If the Operator is determined to be in non-compliance at the criterion level, then at least one of the applicable indicators must be in major non-compliance.

##### 3.1.2 Interpretations of Findings

*Major Non-compliances*, either alone or in combination with non-compliances of other applicable indicators, result (or are likely to result) in a fundamental failure to achieve the objectives of the relevant RSB Criterion. These non-compliances must be resolved or closed out before a certificate can be awarded. If Major NCs arise after an operation is certified, the timeframe for correcting these non-compliances is typically no more than three months. Certification is contingent on the operator’s response to the NCs within the stipulated time frame.

*Minor Non-compliances* are typically limited in scale or can be characterized as an unusual lapse in the system. Most minor NCs are the result of a non-conformance at the indicator-level. Non-compliances must be closed out within a specified time period of award of the certificate.

*Opportunity for Improvement* is an observation made which does not fully impact compliance but could potentially affect the PO’s ability to comply with RSB requirements in the future.

**3.1.3 Major Non-compliances – Sevilla Site (1<sup>st</sup> Surveillance audit)**

<input checked="" 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 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 CARs 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.

**Major Non-compliances – Almeria Site (Scope extension audit)**

<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 CARs 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.

**3.1.4 Non-compliances and Current Status**

Summary of Non-compliances and Current Status – Sevilla Site (1 <sup>st</sup> Surveillance audit)				
Non-compliance Number	Type of Non-compliance	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of Non-compliance (Open/Closed)
1-2021	Minor	RSB-PRO-50-001, Checklist req. 11.7	<p>The operator has not included in the off-product communication (<a href="https://plasticenergy.com/rsb_certification_sevilla/">https://plasticenergy.com/rsb_certification_sevilla/</a>) the requirement 5.2 of the RSB-PRO-50-001 Standard.</p> <p><b>Update: Requirement 5.2 has been removed from the RSB Claims Standard. No RCA/ Action Plan or evidence is needed. NC is effectively removed.</b></p>	Closed (Issued in error)



2-2021	Observation	RSB-PRO-20-001, Checklist req. 6.3.3	RSB POS template must be customized according to this requirement to reflect all applicable information in the outgoing product information. This must be finalized before any POS is issued.	Open
3-2021	Opportunity for improvement	P&C 9.b.2 and 9.c.2	To more transparently reflect continuous improvement and water efficiency measures, it is recommended to include more detail to the ESMP related to water treatment pilot plant and subsequent steps, types of water effluents - including those disposed of as dangerous waste-, water efficiency strategy options.	Open
4-2021	Opportunity for improvement	P&C 10.a	To more transparently reflect continuous improvement and air emissions controls it is recommended to detail the foreseen post-combustion project and any other options of measures that are contemplated for future implementation.	Open
5-2021	Observation		[removed during technical review]	
6-2021	Observation		[removed during technical review]	
7-2021	Observation		The certificate holder Plastic Energy Sevilla, S.L has been absorbed by the new entity Plastic Energy, S.L. The operator has stated its preference to change the certificate holder to Plastic Energy, S.L.  Update: Addressed by CB	Closed

Summary of Non-compliances and Current Status – Almeria Site (Scope extension audit)				
Non-compliance Number	Type of Non-compliance	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of Non-compliance (Open/Closed)
2022-1	Major-NC	<p>Requirement 12.1 of the main checklist</p> <p>Requirement 3 of the PoOs checklist</p> <p>Requirement 1.5 of STD-02-001.</p> <p>Requirement 2.2.4 of STD-01-010.</p> <p>Requirement 1.3.2.5 of PRO-30-001</p> <p>Requirements G.1.1, G.2.2 and G.1.3 of RG-2020-03</p>	<p>Auditor could not access relevant information regarding the activity of the suppliers of EoL material (Point of Origin), as for example:</p> <p>a) type, quantities of input EoL plastics treated by PoOs during the year 2021,</p> <p>b) type, quantities of sold EoL plastics by PoOs during the year 2021 and,</p> <p>c) previous fate of the EoL plastics before Plastic Energy.</p> <p>Access to these figures is necessary to assess the compliance of the supply chain with Eligibility, Sustainability and Traceability requirements of RSB.</p> <p>RCA Received</p> <p>Evidence of closure: Signed self-declarations have been submitted 6/21/22 from four PoOs in scope noting the requirements for data presentation at audit. The data from 2021 is not available from the PoOs and the new self-declaration creates a contract for data provision. This ensures that the requirement to provide data is now in place and shall be audited at the next surveillance audit..</p>	Closed
2022-2	Major-NC	<p>Requirement 12.5.2 of the main checklist</p> <p>Requirement 2.2.2 of STD-01-010.</p>	<p>RSB compliance obligations of PoOs are not fully detailed in contracts between PoO and Plastic energy. PoOs use an ISCC self-declaration</p> <p>As detailed in 7.B of RG-2020-03, contract shall include the obligation of PoOs to:</p> <p>-Provide: Name of the specific material and baseline scenario.</p>	Closed

			<p>-Maintain the relevant documentation to ensure compliance with RSB requirements on traceability.</p> <p>-Ensure that auditors have access to all documentation/records/sites which might serve as evidence to prove compliance with the requirements above.</p> <p>The current Self-declaration does not satisfy the requirements.</p> <p>RCA Received</p> <p>Evidence of closure: Signed self-declarations have been submitted 6/21/22 from four PoOs in scope noting the requirements for data presentation at audit.</p>	
2022-3	Major-NC	<p><b>Requirement 14.13.1 of main checklist</b></p> <p><b>Requirement 6.1 of STD-02-001</b></p>	<p><b>PO included the claim "RSB certified material" in the PoS associate to each batch of outgoing material. This claim should be updated to "RSB compliant advanced Product" as per requirement F6.1 of RG-2019-06</b></p> <p><b>RCA received</b></p> <p><b>Evidence of closure:</b></p>	Closed
2022-4	Major-NC	<p><b>Requirement 14.13.5 of main checklist</b></p> <p><b>Requirement 6.5 of STD-02-001</b></p>	<p><b>GHG information is only disclose in the PoS. Since avoided emissions were considered in the calculation of GHG intensity of TACOIL, PO should include information detailed in 14.13.5 in the PoS. That is:</b></p> <p><b>a) avoided emissions outside the production process were considered.</b></p> <p><b>b) Incineration as baseline scenario for EoL treatment of plastics.</b></p> <p><b>c) GHG calculation was done in accordance with RSB methodology, including avoided emissions.</b></p>	Closed

			<p><b>RCA Received</b></p> <p><b>Evidence of Closure: An updated Proof of Sustainability document was submitted that includes the required information.</b></p>	
2022-5	Minor-NC	<p><b>Requirement 11.e of P&amp;C main checklist and Principle 11 of the STD-01-001</b></p>	<p><b>A small quantity of discard material from the cleaning process of raw recycled plastic is stored outdoors (open air). This fluffy material can be easily transported outside the plant perimeter in the case of strong winds and disperse in the environment (air, water soil). Storing this material inside a closed container will avoid the issue.</b></p>	Open
2022-6	Opportunity for improvement	<p><b>Requirement 5.4 of the PoOs checklist</b></p> <p><b>Requirement G.1.1 of RG-2020-03</b></p>	<p><b>In all documentation associated with incoming EoL plastics, the material is legally declared following the LER coding system at the EU level. Given the large amount of LER codes and complexity of the system, it would be advisable for the main operator to define and explain to all organizations involve in their supply chain which LER codes should be found in their incoming material.</b></p>	Open

## 4.0 CERTIFICATION DECISION

Certification Recommendation		
<b>Scope extension: New Industrial Operator to be added to RSB certification subject to the minor non-compliances stated in Section 3.1.4.</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
<b>For Surveillance Audits: Operator is to continue as an RSB certified Participating Operator subject to the minor non-compliances stated in Section 3.1.4.</b>	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>	
The SCS evaluation team makes the above recommendation for certification based on the full and proper execution of the SCS Responsible Biofuels Program evaluation protocols. If certification is recommended, the Operator has satisfactorily demonstrated the following without exception:		
Operator has addressed any Major NC(s) assigned during the 1 <sup>st</sup> Surveillance evaluation.	Yes <input type="checkbox"/> No <input type="checkbox"/> <b>No Major NCs issued</b> <input checked="" type="checkbox"/>	
Operator has addressed any Major NC(s) assigned during the Almeria site scope extension evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> <b>No Major NCs issued</b> <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:		
<b>To be completed by Certification Decision-Making Entity</b>	<b>Technical Review by:</b> If different to decision-maker	Inna Kitaychik (1 <sup>st</sup> Surveillance audit) Robert Earley (Almeria Scope extension audit)
	<b>Certification decision:</b> (list decision for all sites in multi-site certificates)	Continued Certification Against Standards listed in Section 1.4.1  Almeria industrial operator site scope extension approved according to the standards listed in section 1.4.1
	<b>Certification decision by:</b>	Inna Kitaychik (1 <sup>st</sup> Surveillance audit) Robert Earley (Almeria Scope extension audit)
	<b>Date of decision:</b> For initial or continued certification	26 January 2022 (1 <sup>st</sup> Surveillance audit) 21 June 2022 (Almeria scope extension audit)
	<b>Surveillance schedule:</b>	2 <sup>nd</sup> Surveillance by November 16, 2022 (Sevilla site) 1 <sup>st</sup> Surveillance by 20 June 2023 (Almeria site)