

# Certification Evaluation Report

*Roundtable on Sustainable Biomaterials*

*RSB Global - Advanced Product*

*TMG - Tecidos Plastificados E Outros Revestimentos para A Industrial Automovel, S.A.*

**SCS Certificate Code: SCS-RSB/C-0049**

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CERTIFIED	EXPIRATION
22 April 2022	21 April 2027

DATE(S) OF AUDIT
March 31 – April 1, 2022
DATE OF LAST UPDATE
28 April 2022

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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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## SECTION A – PUBLIC SUMMARY

### 1.0 GENERAL INFORMATION

#### 1.1 Operator Information

##### 1.1.1 Name and Contact Information

Organization name	TMG - TECIDOS PLASTIFICADOS E OUTROS REVESTIMENTOS PARA A INDÚSTRIA AUTOMÓVEL, S.A		
Operator Number	2225		
Contact person	Margarida Cunha		
Address	Rua Comendador Manuel Gonçalves, 25. 4770-583 S. Cosme do Vale, Vila Nova de Famalicão, Portugal	Telephone	+351 253 470 100 Ext.1812
		Fax	
		e-mail	Margarida.Cunha@tmgautomotive.pt
		Website	https://www.tmgautomotive.pt/

#### 1.2 Scope of Certificate

Please select one:	<input type="checkbox"/> RSB EU RED	<input checked="" type="checkbox"/> RSB Global
Please select boxes that apply:	<input type="checkbox"/> Pre-assessment <input checked="" type="checkbox"/> Initial Assessment <input type="checkbox"/> Re-certification <input type="checkbox"/> Follow-Up to NCs	<input type="checkbox"/> 1st Annual Surveillance <input type="checkbox"/> 2nd Annual Surveillance <input type="checkbox"/> 3rd Annual Surveillance <input type="checkbox"/> 4th Annual Surveillance
Scope as it appears on certificate:	Mechanical processor Input: RSB bio-attributed PVC Output: Bio-attributed PVC flexible foils	
The scope assessment agrees with the scope under which the operator applied	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
If no, please explain:		
<p><i>Note 1: If the scope is different, please contact SCS.</i></p> <p><i>Note 2: Where the client uses external organizations (public or private) to provide utilities services, such as electricity, waste disposal, water, the auditor shall check that these organizations are run according to local requirements (i.e. the law) but these organizations will not be considered in scope of the audit. Therefore no on-site visits to these utility services are required.</i></p>		
<b>Total workers covered by scope of certification:</b>	749	
<b>Number of women workers</b>	20%	

### 1.2.1 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	2 mechanical processors: TMG (I) and TMG (II).
Participating Operator Risk Class	Low
Disputes or prior Non-compliances	Initial audit

### 1.2.2 Standards Used

#### Applicable RSB-Accredited Standards

Standard Name and Version
RSB Procedure for Traceability (Chain of Custody) (RSB-PRO-20-001 v3.2)
RSB Procedure for Participating Operators (RSB-PRO-30-001 v3.3)
RSB Procedure for Communications 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)

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.

### 1.3 Sites in Scope

#### 1.3.1 Mechanical Processor

1.	
Name of Facility	TMG (I)
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Biofuel Production and/or Distribution <input type="checkbox"/> Vegetable oil Extraction <input checked="" type="checkbox"/> Other, please explain here: mechanical processor
Location/City	Rua Largo Comendador Manuel Gonçalves,4805-298 Ponte, Guimarães, Portugal
Geographic location ( <i>Latitude &amp; Longitude</i> )	41.459218370087, -8.345522802856609
Start date of operations (initial start date)	1971

Number of processing steps	Compounding Coating Embossing Quality control
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.	Bio-attributed PVC flexible foils. The exact quantity of certified component related to the total product is product-dependent and can vary to some extent with the specific "recipe" chosen to fulfill the technical/quality requirements of the final customer.

2.	
Name of Facility	TMG (II)
Type	<input type="checkbox"/> Agriculture Milling and/or Fermentation <input type="checkbox"/> Biofuel Production and/or Distribution <input type="checkbox"/> Vegetable oil Extraction <input checked="" type="checkbox"/> Other, please explain here: mechanical processor
Location/City	Rua Comendador Manuel Gonçalves, 25, 4770-583 S.Cosme do Vale - Vila Nova de Famalicão, Portugal
Geographic location ( <i>Latitude &amp; Longitude</i> )	41.44567636741927, -8.469798961365838
Start date of operations (initial start date)	2018
Number of processing steps	Compounding Coating Embossing Quality control
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.	Bio-attributed PVC flexible foils. The exact quantity of certified component related to the total product is product-dependent and can vary to some extent with the specific "recipe" chosen to fulfill the technical/quality requirements of the final customer.

#### 1.4 GHG Intensity

Mechanical Operator under GHG exemption.

## 2.0 EVALUATION PLANNING & PROCESS

### 2.1 Audit Team

<b>Auditor Name:</b>	Miguel Ruiz	<b>Auditor role:</b>	Lead Auditor (in training)
<b>Qualifications:</b> Miguel is a certified Auditor against sustainability schemes including RSB, ISCC, and ISO 14001 and LCA practitioner. 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>	Robert Earley	<b>Auditor role:</b>	Team Auditor (supervision)
<b>Qualifications:</b> Robert Earley is the technical manager for RSB Certifications at SCS Global Services and is a qualified lead auditor of RSB, Bonsucro and ISCC certifications, a certified lead verifier of the California Low Carbon Fuel Standard, and has been trained in ISO 9001:2015 auditing. Previously, Robert was the Transport Program Manager of Manila-based Clean Air Asia, promoting clean and efficient freight and logistics across Asia, and before that was the Director of the Clean Transportation Program at the Innovation Center for Energy and Transportation (iCET), which developed standards for lifecycle GHG emissions assessment for biofuels in China, and which became the first member of the RSB in China. Mr. Earley, who has lived in China since 2004 and is fluent in Mandarin Chinese, studied environmental science at the University of Calgary and Urban and Regional Planning at the University of Waterloo in Canada. His coursework at the University of Calgary included impacts of agriculture and conservation in agricultural areas in southern Alberta.			

### 2.2 Evaluation Schedule and Extent of Audit

#### 2.2.1 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

#### 2.2.2 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.

### 2.2.3 Evaluation Itinerary and Activities

Time	Element/Activity	Personnel Involved
<b>Auditor(s) names:</b> Miguel Ruiz, Rob Earley		
<b>Day 1</b> March 31	<b>TMG (I) - Largo Comendador Manuel Gonçalves, 4805-298 Ponte, Guimarães</b>  <b>On-site</b>	
9h30 a.m.  WEST	<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> </ul>	Management
9h30	<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> <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>	Management
13h00	<b>Lunch Break</b>	
14h00	<b>Document Review (II) -&gt; if more time is required.</b>	
15h00	<b>Site walk-through</b> <ul style="list-style-type: none"> <li>- Observe operations at processing facility</li> <li>- Observe control room</li> </ul>	Production, Warehouseman, and Post-

	<ul style="list-style-type: none"> <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> </ul> <p>Observe other critical control points</p>	Production Personnel
16h30	<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>	
17h00 (Tentative)	<p><b>Review of day's findings</b></p>	
	<p><b>End of day 1</b></p>	

Time	Element/Activity	Personnel Involved
<p><b>Auditor(s) names:</b> Miguel Ruiz, Rob Earley</p>		
<p><b>Day 2</b> April 1<sup>st</sup></p>	<p><b>TMG (II) - Rua Comendador Manuel Gonçalves, 25, Vale São Cosme, V.N. Famalicão</b></p> <p><b>On-site</b></p>	
<p>9h30 a.m.  WEST</p>	<p><b>Short Opening Meeting</b></p> <ul style="list-style-type: none"> <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> </ul>	<p>Management</p>
<p>10h00</p>	<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 Products</li> </ul>	<p>Management</p>

13h00	<b>Lunch Break</b>	
14h00	<b>Document Review (II) -&gt; if more time is required.</b>	
15h00	<b>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
16h00	<b>Report writing</b> Auditor(s) take time to consolidate notes and confirm audit findings and prepare the closing meeting record	
16h30 (Tentative)	<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>	Management
	<b>End of audit</b>	

## 2.3 Evaluation of Management System

### 2.3.1 Capacity of the participating operator to implement its management systems

TMG is a family-owned industrial group specialized in textiles, including knitting, weaving, dyeing, finishing, garment manufacturing and distribution. The group was created in 1937 and initiated its production with 6 hand looms. Today, TMG operates several industrial plants to produce textiles, coated fabrics for the automotive industry and other business activities. TMG Automotive, a business company part of TMG Group, has its focus on the automotive sector, manufacturing flexible polymer foils for automotive interiors. The company's sustainability strategy is founded on their commitment to a low-carbon circular economy. Renewable and circular feedstock materials, renewable energy sources, eco design and emissions and waste reduction are some of the initiatives that TMG is currently developing at the production level. It has been evidenced that the company has well established and robust management systems in place to comply with the requirements of the RSB certification.

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

Are all claims used in line with scope and allowed claims per RSB-PRO-50-001 or Advanced Product Standard, as applicable?	Yes. PO only include one claim so far: “This product contains bio-attributed PVC 100% RSB certified”. The claim has been approved by RSB.
Does Operator use RSB trademarks on off-product or on-product claims?	Yes. RSB trademark included in on-product documentation.

## 3.0 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
TGM (I)	0	Low	March 31, 2022	Agree
TGM (II)	0	Low	March 31, 2022	Agree
Overall Risk				<b>Low</b>

## 4.0 RESULTS OF THE EVALUATION

### 4.1 Process of Determining Compliance

#### 4.1.1 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.

### 4.1.2 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. *Observation* is an occurrence that can impact conformity with the RSB standard but is not an opportunity for improvement and does not directly impact conformity to the standards.

### 4.1.3 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 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.

### 4.1.4 Non-compliances and Current Status

Summary of Non-compliances and Current Status				
Non-compliance Number	Type of Non-compliance	Relevant RSB Standard & Indicator No.	Summary of Finding and Evidence Collected	Status of Non-compliance (Open/Closed)
2022-01	Major-NC	Requirement 3.1 of the RSB-PG-2020-05	PO has voluntary decided to exclude the GHG calculation from their certification scope. As detailed in 3.1 of the proactive guidance on the voluntary exemption from GHG requirements for mechanical operators processing polymers (RSB-PG-2020-05), PO shall clearly state in the outgoing PoS that the polymer is a final product to ensure that all downstream users of their material also: (i) exclude GHG emissions from	Closed

			<p>their scope and (ii) define the polymer as the final product.</p> <p>-&gt; Evidence Submitted: PO modified the PoS including the statement “final product”.</p>	
2022-02	Opportunity for improvement	Requirement 8.3.1 of the checklist	Thought a code number is used to differentiate whether the reception, processing and expedition of each batch of certified raw/final products occurs in TMG (I) or TMG (II), it is not immediately obvious as the sites are not mentioned in the spreadsheet.	Open
2022-03	Observation	Requirement 8.3.11 of the checklist	In line with the requirement 3.4.9.1 of the PRO-20-001, the book-keeping system set by the PO enables to monitor positive balances (a certain amount of RSB certified raw material is not consumed in the production of one batch). To use this material in a subsequent batch, quantities and references must be clearly traceable in the book-keeping IT system.	Open

## 5.0 CERTIFICATION DECISION

Certification Recommendation		
<b>For Initial and Re-certifications: Operator to be awarded RSB certification subject to the minor non-compliances stated in Section 4.2.5.</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 4.2.5.</b>	Yes <input 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 evaluation.	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> No Major NCs issued <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
	<b>Certification decision:</b>	22 April 2022
	<b>Certification decision by:</b>	Inna Kitaychik
	<b>Date of decision:</b> For initial or continued certification (scope expansion decisions list separately)	22 April 2022  Note: Edits made to the report after decision did not have any material impact on decision.
	<b>Surveillance schedule:</b>	By 22 April 2023  Notes:

